



LIFT

Community Action Agency, Inc.

Board of Directors Meeting

APRIL 8, 2025 • 10:00 AM

HEAD START ADMINISTRATION OFFICE
1005 S. 5TH STREET - HUGO, OKLAHOMA

Our Mission:

To improve the lives of low-income individuals and families through service and collaboration leading to self-sufficiency.

Board of Directors and/or Executive Committee Meeting
LIFT Community Action Agency, Inc.
Tuesday, April 8, 2025 · 10:00 a.m.
Head Start Administration Office · 1005 S. 5th Street · Hugo, Oklahoma · 74743

AGENDA

- A.** Call to Order and Invocation
- B.** Opening of Board Meeting – Roll Call, Declaration of Quorum, and Introduction of Guests
- C.** Finance/Audit/Loan Committee Report

***Consent Docket** - The following items of business indicated by brackets (D and E, F, G) may be voted upon by a single vote of the Board without discussion, unless and except for any item which any one of the Board desires to have discussion about at the meeting or withdrawn from the Consent Docket and handled individually in order immediately following the completion of the Consent Docket.*

- D.** Vote to Approve February 2025 Regular Meeting Minutes (*Organizational Standard 5.5*)
- E.** Vote to Approve January 2025 and February 2025 Financial Reports; Distribution of March 2025 Financials for May 2025 Consideration and Vote (*OS 8.7*)
- F.** Consider Submission of Resolutions/Grant Applications, Vote to Approve – **\$894,065.96**
 - 1. Oklahoma Early Childhood Program Grant Application (Year 20) to Community Action Project of Tulsa County & Signing of Provider Agreement - **\$181,239.68** (*Match: \$90,812.94*)
 - 2. SFY 2026 Older Americans Act Title III KEDDO Area Agency on Aging Grant Application to Kiamichi Economic Development District of Oklahoma - **\$40,351.17**
 - 3. Signature Cause Grant Application to International Paper Foundation - **\$7,500**
 - 4. FY 2026 Section 5311 – Formula Grants for Rural Areas Program Application to Oklahoma Department of Transportation and Signing of the Authorizing Resolution - **\$427,061**
 - 5. Spark Good Local Grant Application to Walmart (Facility 49, Hugo) - **\$5,000**
 - 6. Spark Good Local Grant Application to Walmart (Facility 38, Idabel) - **\$5,000**
 - 7. Community Investment Grant Application to ONEOK - **\$10,000**
 - 8. FY 2025 Community Services Block Grant Application (2nd Allocation) to Oklahoma Department of Commerce/Community Development - **\$56,746**
 - 9. PY 2025 Department of Human Services Low Income Home Energy Assistance Program Grant Application to ODOC - **\$86,168.11**
 - 10. Justice Assistance Grant Application to Oklahoma District Attorneys Council - **\$75,000**
- G.** Consider Acceptance of Grants/Contracts/Awards, Vote to Approve – **\$1,063,676.02**
 - 1. 2025 Oklahoma Asset Development Project Award from Oklahoma Association of Community Action Agencies - **\$6,265**
 - 2. FY 2025 Improvement Grant Awards from Choctaw Nation of Oklahoma, Child Care Assistance Program - **\$4,060**
 - 3. PY 2024 Department of Energy Weatherization Assistance Program Award from Oklahoma Department of Commerce - **\$164,000** (*Total Awarded: \$457,075*)
 - 4. FY 2025 Healthy Start Initiative: Eliminating Disparities in Perinatal Health Grant Award (Year 12) from Health Resources and Services Administration - **\$ 497,200**

5. Technical and Management Assistance Contract Award – Region 2 (Option Year 2) from U.S. Department of Agriculture, Rural Development - **\$392,151.02**
- H.** Discussion and Possible Action on FY 2025 Early Head Start-Child Care Partnership Grant Application (Continuation) and Non-Federal Share Waiver Request to the Office of Head Start
- I.** Executive Director’s Report (OS 5.9)
- J.** Discussion and Possible Action on FY 2024 Disability Waiver Request for the EHS-Child Care Partnership Program to the Office of Head Start
- K.** Discussion and Possible Action on 2025-2026 Eligibility, Recruitment, Selection, Enrollment, and Attendance Integrated Services Policies and Procedures with Prioritization Schedule/Point System
- L.** Discussion and Possible Action on Signing of Proclamation Recognizing Fair Housing Month
- M.** Board Training: Agency-Wide Risk Assessment and Board Self-Assessment (OS 5.7)
- N.** Board Training (OS 5.7):
- Board Recruitment and Retention
 - Low-Income Participation – Board Activities and Members
- O.** Board Training/Programmatic Report: Head Start/EHS/EHS-CC Child Outcomes/Assessment Results for Fall/Winter 2024-2025 (OS 5.7 & 5.9)
- P.** Programmatic Report: FY 2025 Office of Head Start Focus Area 1 Monitoring Review (OS 5.9)
- Q.** Board Giving Report (OS 5.7)
- R.** Transportation Advisory Council Report (OS 5.9)
- S.** Policy Council Report (OS 2.1 & 5.9)
- T.** Recognition of March 2025 Employee of the Month:
Tatianna Davis, Caregiver 2 – Early Learning Centers
- U.** Recognition of April 2025 Employee of the Month:
Kelli White, Health Navigator – Choosing Childbirth Program
- V.** Recognition of Service Awards
March 2025
Five Years: Brittany Bailey, ERSEA Specialist – Head Start/EHS/EHS-Child Care Programs
Kinsey Cox, Administrative Assistant/CSBG Administrator/Public Relations Specialist – Administration
Jennifer Otey, Care Coordinator Manager – Healthy Start Program
Ten Years: Mattie McKee, Assistant Director – Early Head Start-Child Care Program
Bryce Nash, Self-Help Specialist – Technical & Management Assistance Program
Ronda Spear, Assistant Health Specialist – HS/EHS/EHS-Child Care Programs
Twenty-Five Years: Jutta Gee, Family Advocate – Head Start Program

April 2025

Twenty-Five Years: Gary Teague, Sr., Maintenance Technician – Housing Programs

- W.** Other Reports/Announcements/Correspondence: Head Start/EHS/EHS-CC Monthly Reports (Program Summary, Communication and Guidance, Meals/Snack, Enrollment/Attendance, Data Analysis); Head Start Transportation Waiver Approval; Head Start/EHS-CC Full Enrollment Notifications; Dolly Parton's Imagination Library Program; Hooked on Hugo Crappie Fishing Tournament Results; Sexual Assault Awareness and Prevention Month; Child Abuse Prevention Month; NeighborWorks® America Compliance and Health Assessment Report (OS 5.9)
- X.** Discussion and Possible Action on New Business (*Not known about or which could not have been reasonably foreseen prior to time of posting the Agenda, Oklahoma Statute Title 25 § 311*)
- Y.** Discussion and Vote to Adjourn

Posted: _____ *Date:* _____ *Time:* _____

LIFT COMMUNITY ACTION AGENCY, INC.
209 NORTH 4TH STREET
HUGO, OKLAHOMA 74743

MINUTES
BOARD OF DIRECTORS MEETING
February 11, 2025
Head Start Administration Office - Hugo, Oklahoma

The Board of Directors of LIFT Community Action Agency, Inc. met in a regular meeting session on Tuesday, February 11, 2025 at 10:05 a.m. The meeting was held at LIFT CAA's Head Start Administration Office, located at 1005 S. 5th Street in Hugo, Oklahoma. The notice of time, place, and an agenda for the meeting were posted 24 hours prior within prominent view at the main office (209 N. 4th St., Hugo, Oklahoma) and the meeting site (1005 S. 5th St., Hugo, Oklahoma) as well as online at <https://liftca.org/board/>.

The meeting was called to order by Chairman David Hawkins.

The Invocation was given by Board Member Brent Franks.

Roll Call was taken and a quorum was established (14 Board Members present, 10 absent). The following Board Members were present at the meeting site: Colby Bryant, Brad Burgett, Brent Franks, Kristi Graham, David Hawkins, Jia Johnson, Sharon Johnson, Vickie Leathers, Sandra Meeks, David Smith, William Smith, Consuelo Splawn, Jim Bob Sullivan, and Debra Williams. The following members were absent: Tami Barnes, Kevin Cory, Patsy Guess, Andrea Henkel, Jordan Hill, Kara Maness, Carolyn Pool, Leah Thomas, Vicky Wade, and Craig Young. LIFT CAA employees and visitors present at the meeting site were: Kinsey Cox, W.F. Grammar, Macy Self, Brandon McDaniel, Jordan Mack, Mattie McKee, Brittany Bailey, Jeannie McMillin, Rhonda Collins, Alexander Prewitt, Rebecca (Reynolds) Porter, and Sheree Ensley. LIFT CAA employees and/or visitors present, appearing remotely via the Zoom communications platform included: Kathy James.

In order to be in compliance with the Open Meeting Act (Title 25, Oklahoma Statutes §§ 301-314), the vote of each member was publicly cast and recorded. The agenda contained Consent Docket items of business and the rules that pertain to voting on the items.

Sheree Ensley, Fiscal Officer, provided the Board with the Finance/Audit/Loan Committee Report. The Committee met on February 11, 2025 prior to the Board Meeting. The Committee received a status report on all active loans; there were no new loan applications to present. After review, the Committee voted to recommend full Board approval of the agency's Financial Reports for December 2024 (pre- and post-closing) and was presented with the January 2025 Financial Reports. The Committee also received a properties update.

CONSENT DOCKET ITEMS

CONSIDER APPROVAL OF MEETING MINUTES/FINANCIAL REPORTS

David Hawkins, Chairman, requested the Board's consideration, discussion, and vote to approve the January 2025 Regular Meeting Minutes and the December 2024 Financial Reports; the January 2025 Financials were distributed for consideration and vote at the March 2025 Board Meeting (Organizational Standards 5.5 and 8.7). A motion was made by Brad Burgett and seconded by Jim Bob Sullivan to approve the January 2025 Regular Meeting Minutes and the December 2024 Financial Reports. The roll call vote was as follows: Yes 13; No 0; Abstain 1. The motion carried. The Voting Record is attached (Items D & E).

CONSIDER SUBMISSION OF RESOLUTIONS/GRANT APPLICATIONS

1. 2025 Oklahoma Asset Development Project Application to Oklahoma Association of Community Action Agencies in the amount of \$6,265; if awarded, these funds (based on the number of returns completed during last year's tax season) will be used to provide free tax preparation assistance for residents of Choctaw, McCurtain, and Pushmataha Counties.
2. FY 2025 Improvement Grants Application to Choctaw Nation of Oklahoma, Child Care Assistance Program; if awarded, funding provided (amounts to be determined with award) would be used to purchase playground and classroom equipment as well as other supplies for the Early Learning Centers.
3. 2025 Community Grants Program Application to Carolyn Watson Rural Oklahoma Community Foundation in the amount of \$40,000; if awarded, funding will be used to fully establish a Comprehensive Community Addiction Recovery Center and the provision of direct mental health services, the expansion of infrastructure and access to these services and supports, and community safety initiatives.
4. 2025 Victims of Crime Act Grant Application (Court Appointed Special Advocates) to Oklahoma District Attorneys Council in the amount of \$32,185; if awarded, the one-year VOCA grant would be used to provide salary and other operating support for LIFT CASA staff. Since the purpose of this grant program is to provide direct services to victims of crime, this funding will allow LIFT CASA to continue providing advocacy services for abused and neglected children within Choctaw, McCurtain, and Pushmataha Counties.
5. 2025 VOCA Grant Application (Victim Advocacy Services) to Oklahoma DAC in the amount of \$48,200; if awarded, funding would provide operational support for the Victim Advocacy Services Program for a period of one year. The program provides enhanced, needed direct services to victims and their families; a Victim Services Coordinator assists victims of crime in Choctaw, McCurtain, and Pushmataha Counties through direct service provision/linking to resources that will serve the victim's physical, emotional, and basic needs.

After discussion and Board Member input with regards to the applications presented, a motion was made by Jim Bob Sullivan and seconded by Brad Burgett to approve the submission of resolutions and/or grant applications in the amount of \$126,650 presented as listed on the Consent Docket. The roll call vote was as follows: Yes 14; No 0; Abstain 0. The motion carried. The Voting Record is attached (Item F).

CONSIDER ACCEPTANCE OF GRANTS/CONTRACTS/AWARDS

1. Housing Stability Program Award from Oklahoma Housing Finance Agency in the amount of \$1,174,110; LIFT CAA will use these funds to construct five single-family homes in Choctaw County. All revenue generated from the sale of these homes will provide

- resources for ongoing housing development.
2. FY 2025 Community Services Block Grant Award (1st Allocation) from Oklahoma Department of Commerce/Community Development in the amount of \$59,906; this funding will be used for operational support of agency programs.
 3. Child Care Stabilization Grant Program Awards (Year 4/Quarter 2, Early Learning Centers) from Choctaw Nation of Oklahoma in the amount of \$18,000; this funding will provide key operating support to maintain child care services within the Early Learning Centers.
 4. Oklahoma Initiative Fund Award from Communities Foundation of Oklahoma in the amount of \$15,000; these funds will be used to support the LIFT YouthBuild Program/activities, through the purchase of a CNC (Computer Numerical Control) wood cutting machine.
 5. Choosing Childbirth Act Award (Year 1) from Oklahoma State Department of Health in the amount of \$800,000; these funds will be used to implement a tri-county Choosing Childbirth Program. This funding will support pregnant women and those who may become pregnant through the provision of direct and indirect services. Direct services will include delivery of evidence-based curriculum, parenting education, case management, employment, transportation, housing, nutrition, and education assistance. Additional community supports will be provided through partner organizations and healthcare providers. The three-year program would result in the creation of eight new jobs and serve 120 women each year.

A motion was made by Debra Williams and seconded by William Smith to approve acceptance of grants, contracts, and awards in the amount of \$2,067,016 as presented and listed on the Consent Docket. The roll call vote was as follows: Yes 12; No 1; Abstain 0. The motion carried. The Voting Record is attached (Item G).

No action was taken on Item H – Consideration, Discussion, and Vote to Approve 2025 LIFT CAA Affirmative Action Plan. Rebecca (Reynolds) Porter, Executive Director, explained that the agency was not prepared for the Board to take action on the item.

Brandon McDaniel, Housing Director, requested the Board's consideration, discussion, and vote to approve the FY 2025 Operating Plan and Annual Operating Budget Documents (by Lines of Business) for submission to NeighborWorks® America. McDaniel reviewed the Operating Plan and Annual Operating Budget documents in detail with the Board. A motion was made by Brad Burgett and seconded by Colby Bryant to approve the FY 2025 Operating Plan and Annual Operating Budget Documents (by Lines of Business) for submission to NeighborWorks® America. The roll call vote was: Yes 14; No 0; Abstain 0. The motion carried. The Voting Record is attached (Item I).

Mattie McKee, Head Start/Early Head Start/EHS-Child Care Assistant Director, requested the Board's consideration, discussion, and vote to approve hiring of Kellogg & Sovereign® Consulting, LLC as the E-Rate Consultants for the 2025-2026 E-Rate Funding Year. As the E-Rate Consultants, Kellogg & Sovereign® Consulting, LLC will file forms, assess needs, prepare and post requests, and other lengthy duties. E-Rate is not a grant; it is a service that provides discounts up to 90% on phone, fax, and internet services for schools and libraries, funded by fees

paid by telecommunications companies. A motion was made by Brent Franks and seconded by Debra Williams to approve hiring of Kellogg & Sovereign[®] Consulting, LLC as the E-Rate Consultants for the 2025-2026 E-Rate Funding Year. The roll call vote was as follows: Yes 13; No 0; Abstain 0. The motion carried. The Voting Record is attached (Item J).

Kinsey Cox, Administrative Assistant/CSBG Administrator/Public Relations Specialist, provided Board Training with an Analysis Report over the CSBG Annual Report (formerly known as the Information Systems Survey), in accordance with CSBG Organizational Standards – Category 9, Standards, 9.1, 9.2, 9.3, and 9.4. Cox explained that LIFT CAA is required by the Oklahoma Department of Commerce to submit this report annually, which supports an enhanced focus on improved data collection, analysis and continuous learning. The Annual Report captures CSBG Expenditures, Resources Administered/Generated, Program Participant Characteristics and Services and National Performance Indicators achieved. This information will be used at all levels (National, State and Local) to improve performance, track results from year to year, and assure accountability for critical outcomes. LIFT CAA must address performance based on the three goals of Results Oriented Management and Accountability (ROMA) Next Generation (NG), which are: Goal 1) Individuals and families with low incomes are stable and achieve economic security; Goal 2) Communities where people with low incomes live are healthy and offer economic opportunity; and Goal 3) People with low incomes are engaged and active in building opportunities in communities. Services and strategies to help meet the Theory of Change and these Community Action Goals include: Employment; Education and Cognitive Development; Income and Asset Building; Housing; Health and Social/Behavioral Development; and Civic Engagement and Community Involvement. ROMA NG allows for progress on data modernization, infrastructure, and capacity for analysis. LIFT CAA has implemented strategies internally to improve processes with collecting, measuring and analyzing data collected from clients. While ROMA NG has decreased the number of outcomes clients can achieve, it has enabled the agency to focus more on case management, which is critical to ensuring that clients are working towards achieving self-sufficiency. In 2024, a total of 2,552 clients were served, which included 2,019 households. Cox provided further breakdown of the report with regards to demographics of clients served and a thorough data analysis of services provided and numbers of those assisted, including performance/outcome indicators, targets, and actual results. This training demonstrated ROMA Application—performance based management concepts embodied in ROMA as the framework for all aspects of agency operations, including program planning, resource allocation, service provision, program evaluation, and theory of change, in addition to analyzing data and assessing results among programs, clients, and communities served.

Kinsey Cox, Administrative Assistant/CSBG Administrator/Public Relations Specialist, provided the Board with a review, facilitated discussion and gathered Board Member input regarding the CSBG Annual Report Analysis and Outcomes, in accordance with Organizational Standard 9.3.

Kinsey Cox, Administrative Assistant/CSBG Administrator/Public Relations Specialist, provided a Board Training over the Board Training Plan, ROMA Plan, Community Needs Assessment, Community Action Plan, Performance Management Outcomes, and FY 2025 Planning Logic Models (Organizational Standard 5.7). The Governing Board Orientation and Training Plan was discussed, inclusive of the types and frequency of trainings provided throughout

the year, as well as New Board Member Orientation and the prescribed list of trainings (2025 Board Training Plan) set forth by the Oklahoma Department of Commerce/CSBG Application. Next, Cox reviewed the 2025 ROMA Plan—a tool used for evaluating the needs assessment, Strategic Plan, and in making programmatic decisions. The ROMA Plan identifies actions within each part of the ROMA cycle that the agency needs to complete in order to ensure the provision of services aligns with community needs. The ROMA Plan adds another layer of accountability by identifying not only dates, but also the staff and/or Board members responsible. Cox then discussed the Community Needs Assessment and Community Action Plan (with list of current community partners), which provides the Oklahoma Department of Commerce with descriptions of what the agency is doing in order to address poverty. The Community Action Plan is a direct reflection of the Community Needs Assessment and Strategic Plan. It is a guide to use throughout the year to help the agency stay on track with addressing the prioritized needs. The Community Action Plan relates how LIFT CAA's programs and services align with community needs, how the needs are determined and prioritized, how staff ensure agency services are reaching the target population, how programs and services are evaluated, and how staff determine if the services are leading to the outcome of helping people achieve self-sufficiency. Cox then reviewed the Performance Management Outcomes and FY 2025 Planning Logic Models. Programs across the agency report their projected program-specific goals and outcomes to the Planning Department each year as part of the CSBG Application. This data serves as a tool for measuring program success, program analysis and future planning. In a similar manner, the Logic Models reflect the needs from the 2023–2025 LIFT CAA Strategic Plan, which aligns with the Community Needs Assessment (2022–2024 and 2025–2027). The Strategic Plan includes one Family Level Goal (centered on Housing), two Community Level Goals (focused on Substance Abuse and Economic Development), and one Agency Level Goal (dealing with agency growth/capacity). Each goal has accompanying objectives, strategies, measures and benchmarks for achievement. The 2025 Logic Models focus on the top three prioritized needs as identified through the 2025–2027 Community Needs Assessment (Housing, Transportation, and Youth Services), along with the agency-identified need (capacity building). The Logic Models show specific activities and expected outcomes for each of these needs. Each of the documents presented demonstrates how LIFT CAA's activities are representative of the full ROMA cycle, providing services that lead to long-term positive change, impacting poverty and moving families to self-sufficiency. ROMA is a continuous process of assessing needs, using that data for planning to address the needs, providing services and implementing strategies, documenting and reporting progress, and continuously analyzing the results to determine if interventions or services are working. The Community Needs Assessment, Community Action Plan, Performance Management Outcomes, Logic Models, and ROMA Plan all help ensure fidelity to this process. After providing a thorough review and analysis of the documents presented, Cox facilitated discussion and fielded questions from the Board.

Brittany Bailey, ERSEA Specialist, provided a Board Training/Programmatic Report over Eligibility, Recruitment, Selection, Enrollment and Attendance (ERSEA) for the Head Start, Early Head Start, and EHS-Child Care Programs (Organizational Standards 5.7 and 5.9). Bailey also distributed the 2025-2026 ERSEA Integrated Services Policies and Procedures with Prioritization Schedule/Point System for Board review. She explained the ERSEA process and Point System along with the reasoning behind or basis for each part of the ERSEA Policies and Procedures, as well as any changes proposed. Board Members were asked to submit any comments or proposed changes to the policies/procedures before the Board Meeting in March 2025.

Brandon McDaniel, Housing Director, provided a Board Training/Programmatic Report over Quarterly Housing Production as reported to NeighborWorks® America (Organizational Standards 5.7 and 5.9). McDaniel provided a review and facilitated discussion with the Board regarding the Quarterly Housing Production for the period of October 1, 2024 through December 30, 2024. With a total reported quarterly investment of \$7,053,177.06, the production reports provided insight into activities such as numbers of homeowners created, preserved homeownership, and homes repaired.

Kinsey Cox, Administrative Assistant/CSBG Administrator/Public Relations Specialist, presented the 2024 LIFT CAA Customer Satisfaction Report for the 4th Quarter in accordance with CSBG Organizational Standards 1.3 and 6.4. The Customer Satisfaction Surveys are designed to allow customers an outlet for providing feedback. The Customer Satisfaction Surveys are completed by clients either online or in paper format after having inquired about or received a service through an agency-operated program. LIFT CAA analyzes these survey responses as an additional tool to determine overall effectiveness of programs. During the 4th Quarter, a total of 39 surveys were collected. Of those, 52% were from Choctaw County, 38% from McCurtain County, and 10% from Pushmataha County. The programs represented during the 4th Quarter included YouthBuild, Better Choices : Better Futures, and the Early Learning Centers. Of those responding, 100% were satisfied with regards to satisfaction level for agency services received.

W.F. Grammar, Risk Manager, provided the Board with the Risk Assessment and Management Report. The report focused on Workers' Compensation, safety, and risk management activities/programming within the agency during the last quarter.

Mattie McKee, Head Start/Early Head Start/EHS-Child Care Assistant Director, provided the Board with the Policy Council Report for the January 21, 2025 meeting (Organizational Standards 2.1 and 5.9).

Rebecca (Reynolds) Porter, Executive Director, recognized Alexander Prewitt (Transit Driver, Transit Program) as the February 2025 Employee of the Month.

Other Reports/Announcements/Correspondence were presented as follows: Head Start/Early Head Start/EHS-Child Care Monthly Reports (Program Summary, Communication and Guidance, Meals/Snack, Enrollment/Attendance, Data Analysis); Head Start Teacher Qualification Waiver Approvals; 2024 Salvation Army Red Kettle Campaign Report; and Teen Dating Violence Awareness and Prevention Month (Organizational Standard 5.9).

There being no other business to come before the Board, a motion was made by Brad Burgett and seconded by Jim Bob Sullivan to adjourn the regular meeting. The roll call vote was as follows: Yes 14; No 0; Abstain 0. The motion carried. Voting record is attached (Item V).

The Regular Meeting adjourned at 10:49 a.m.

Brad Burgett, Secretary/Treasurer

10:05

Brad Burgett
Jim Bob Sullivan
Sullivan
Burgett
Williams
Smith W
No Action
Burgett
Bryant

	February 11, 2025	Present	Absent	DIE			F			G			H			I		
				Y	N	A	Y	N	A	Y	N	A	Y	N	A	Y	N	A
1	Tami Barnes		✓															
2	Colby Bryant	✓		✓			✓				✓					✓		
3	Brad Burgett	✓		✓			✓			✓						✓		
4	Kevin Cory		✓															
5	Brent Franks	✓		✓			✓			✓						✓		
6	Kristi Graham	✓		✓			✓			✓						✓		
7	Patsy Guess		✓															
8	Andrea Henkel		✓															
9	Jordan Hill		✓															
10	Jia Johnson	✓		✓			✓			✓						✓		
11	Sharon Johnson	✓		✓			✓			✓						✓		
12	Vickie Leathers	✓		✓			✓			✓						✓		
13	Kara Maness		✓															
14	Sandra Meeks	✓		✓			✓			✓						✓		
15	Carolyn Pool		✓															
16	David Smith	✓				✓	✓			✓						✓		
17	William Smith	✓		✓			✓			✓						✓		
18	Consuelo Splawn	✓		✓			✓			✓						✓		
19	Jim Bob Sullivan	✓		✓			✓			✓						✓		
20	Leah Thomas		✓															
21	Vicky Wade		✓															
22	Debra Williams	✓		✓			✓			✓						✓		
23	Craig Young		✓															
24	David Hawkins	✓		✓			✓									✓		
25																		
26																		
27																		

	February 11, 2025	Present	Absent	Franks			Williams			Burgett			Sullivan					
				Y	N	A	Y	N	A	Y	N	A	Y	N	A	Y	N	A
1	Tami Barnes		✓															
2	Colby Bryant	✓		✓						✓								
3	Brad Burgett	✓		✓						✓								
4	Kevin Cory		✓															
5	Brent Franks	✓		✓						✓								
6	Kristi Graham	✓		✓						✓								
7	Patsy Guess		✓															
8	Andrea Henkel		✓															
9	Jordan Hill		✓															
10	Jia Johnson	✓		✓						✓								
11	Sharon Johnson	✓		✓						✓								
12	Vickie Leathers	✓		✓						✓								
13	Kara Maness		✓															
14	Sandra Meeks	✓		✓						✓								
15	Carolyn Pool		✓															
16	David Smith	✓		✓						✓								
17	William Smith	✓		✓						✓								
18	Consuelo Splawn	✓		✓						✓								
19	Jim Bob Sullivan	✓		✓						✓								
20	Leah Thomas		✓															
21	Vicky Wade		✓															
22	Debra Williams	✓		✓						✓								
23	Craig Young		✓															
24	David Hawkins	✓								✓								
25																		
26																		
27																		

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Comparative Balance Sheet
End of Feb 2025

FINANCIAL ROW	AMOUNT (AS OF FEB 2025)	COMPARISON AMOUNT (AS OF DEC 2024)	VARIANCE	% VARIANCE
ASSETS				
Current Assets				
Bank				
1000 - Cash				
1010 - Checking Account	\$8,764,452.80	\$8,646,823.07	\$117,629.73	1.36%
1020 - Payroll Account	\$397,567.38	\$9,316.68	\$388,250.70	4,167.26%
1021 - First United Accounts Payable	\$11,845.71	\$13,885.75	(\$2,040.04)	-14.69%
1022 - First United TH Reserve	\$148,008.58	\$146,772.86	\$1,235.72	0.84%
1023 - First United General Escrow	\$204,290.15	\$178,390.15	\$25,900.00	14.52%
1024 - First United Marina License	\$253.96	\$253.90	\$0.06	0.02%
1025 - First United Deposit (PayPal)	\$2,632.61	\$2,115.20	\$517.41	24.46%
1028 - First United Unrestricted Funds CD	\$854,126.42	\$849,505.41	\$4,621.01	0.54%
1030 - Shamrock Bank - Clayton	\$1,858.42	\$1,854.10	\$4.32	0.23%
1040 - Petty Cash	\$885.00	\$835.00	\$50.00	5.99%
1050 - McCurtain County National Bank	\$13,281.37	\$6,449.31	\$6,832.06	105.93%
Total - 1000 - Cash	\$10,399,202.40	\$9,856,201.43	\$543,000.97	5.51%
Total Bank	\$10,399,202.40	\$9,856,201.43	\$543,000.97	5.51%
Accounts Receivable				
1100 - Receivables				
1105 - Accrued Acct Receivable	\$230,869.28	\$272,333.18	(\$41,463.90)	-15.23%
1110 - Accounts Receivable	\$61,910.69	\$730,565.34	(\$668,654.65)	-91.53%
1120 - Due From (A/R)	(\$362.96)	(\$362.96)	\$0.00	0.00%
Total - 1100 - Receivables	\$292,417.01	\$1,002,535.56	(\$710,118.55)	-70.83%
1300 - Other receivables				
1320 - Notes/loans receivable	\$334,632.06	\$334,632.06	\$0.00	0.00%
1321 - Loans Receivable from Belmont	\$180,360.48	\$217,351.48	(\$36,991.00)	-17.02%
1322 - Loans Receivable from Clayton	\$230,025.53	\$227,561.53	\$2,464.00	1.08%
1323 - Loans Receivable rom Kiamichi	\$123,563.90	\$123,563.90	\$0.00	0.00%
1324 - Loans Receivable from SOCDC	\$522,001.57	\$522,001.57	\$0.00	0.00%
1326 - Loans Receivable from Rouleau House	\$51,909.76	\$51,909.76	\$0.00	0.00%
1327 - Receivable - NW Capital from Building Funds	\$150,734.00	\$0.00	\$150,734.00	0.00%
Total - 1300 - Other receivables	\$1,593,227.30	\$1,477,020.30	\$116,207.00	7.87%
Total Accounts Receivable	\$1,885,644.31	\$2,479,555.86	(\$593,911.55)	-23.95%
Other Current Asset				
1400 - Other assets				
1450 - Prepaid Expenses	\$3,975.00	\$35,814.82	(\$31,839.82)	-88.90%
1465 - Advances Paid	\$860.32	\$0.00	\$860.32	0.00%
Total - 1400 - Other assets	\$4,835.32	\$35,814.82	(\$30,979.50)	-86.50%
1500 - Investments				
1530 - Property/Lots held for Sale	\$375,516.35	\$375,516.35	\$0.00	0.00%
1599 - Undeposited Funds	\$1,453.66	\$468.35	\$985.31	210.38%
Total - 1500 - Investments	\$376,970.01	\$375,984.70	\$985.31	0.26%
NS097 - Interfund Due to /Due from	(\$738.73)	(\$738.73)	\$0.00	0.00%
Payroll Float	\$399,017.97	\$303,788.87	\$95,229.10	31.35%
Total Other Current Asset	\$780,084.57	\$714,849.66	\$65,234.91	9.13%
Total Current Assets	\$13,064,931.28	\$13,050,606.95	\$14,324.33	0.11%
Fixed Assets				
1600 - Fixed operating assets				
1610 - Land	\$1,087,094.00	\$1,087,094.00	\$0.00	0.00%
1620 - Buildings	\$7,056,276.04	\$7,056,276.04	\$0.00	0.00%
1630 - Leasehold Improvements	\$2,123,010.79	\$2,123,010.79	\$0.00	0.00%
1640 - Computers & Equipment over \$5,000	\$1,046,791.74	\$1,046,791.74	\$0.00	0.00%
1650 - Vehicles	\$4,250,106.82	\$4,250,106.82	\$0.00	0.00%
Total - 1600 - Fixed operating assets	\$15,563,279.39	\$15,563,279.39	\$0.00	0.00%
1700 - Accum deprec - fixed operating assets				
1725 - Accum deprec - building	(\$5,745,780.99)	(\$5,745,780.99)	\$0.00	0.00%
1735 - Accum amort - leasehold improvements	(\$2,072,640.82)	(\$2,072,640.82)	\$0.00	0.00%
1740 - Accum. Amortization Leases	(\$19,501.30)	(\$19,501.30)	\$0.00	0.00%
1745 - Accum deprec - furn,fix,equip	(\$56,655.06)	(\$56,655.06)	\$0.00	0.00%
1755 - Accum deprec - vehicles	(\$245,150.94)	(\$245,150.94)	\$0.00	0.00%
Total - 1700 - Accum deprec - fixed operating assets	(\$8,139,729.11)	(\$8,139,729.11)	\$0.00	0.00%
Total Fixed Assets	\$7,423,550.28	\$7,423,550.28	\$0.00	0.00%
Other Assets				
1800 - Other Assets				
1810 - Right to Use Asset - Leases	\$31,847.83	\$31,847.83	\$0.00	0.00%
1950 - State Dated Payables	(\$12.99)	(\$12.99)	\$0.00	0.00%
Total - 1800 - Other Assets	\$31,834.84	\$31,834.84	\$0.00	0.00%
Total Other Assets	\$31,834.84	\$31,834.84	\$0.00	0.00%
Total ASSETS	\$20,520,316.40	\$20,505,992.07	\$14,324.33	0.07%
Liabilities & Equity				
Current Liabilities				

FINANCIAL ROW	AMOUNT (AS OF FEB 2025)	COMPARISON AMOUNT (AS OF DEC 2024)	VARIANCE	% VARIANCE
Accounts Payable				
2000 - Payables				
2010 - AP Accrued monthly	(\$18,899.20)	(\$18,324.90)	(\$574.30)	3.13%
Total - 2000 - Payables	(\$18,899.20)	(\$18,324.90)	(\$574.30)	3.13%
Total Accounts Payable	(\$18,899.20)	(\$18,324.90)	(\$574.30)	3.13%
Other Current Liability				
2100 - Accrued liabilities				
2105 - Accrued Expense Payables	\$16,594.47	\$229,423.06	(\$212,828.59)	-92.77%
2110 - Wages Payable	\$572,557.94	\$914,832.26	(\$342,274.32)	-37.41%
2115 - Accrued Pension	\$26,654.22	\$26,654.22	\$0.00	0.00%
2120 - Accrued Employee Benefits	\$279,633.25	\$133,909.19	\$145,724.06	108.82%
2125 - Accrued Benefits	\$67,348.99	\$67,348.99	\$0.00	0.00%
2130 - Accrued payroll taxes	\$29,229.50	(\$66,819.90)	\$96,049.40	-143.74%
2131 - Accrued Taxes	\$33,430.32	\$33,430.32	\$0.00	0.00%
2135 - Indirect Payable	\$162,728.60	\$162,728.60	\$0.00	0.00%
2150 - Home Loan Escrow Accounts	\$109.79	(\$331.25)	\$441.04	-133.14%
2160 - Due to (Liab)	\$22,255.06	\$22,255.06	\$0.00	0.00%
2180 - Accrued Payroll Deductions	(\$17,042.02)	(\$8,549.60)	(\$8,492.42)	99.33%
Total - 2100 - Accrued liabilities	\$1,193,500.12	\$1,514,880.95	(\$321,380.83)	-21.21%
2400 - Refundable Advances				
2450 - Apartment Sec Deposits Payable	\$30,497.50	\$30,349.50	\$148.00	0.49%
2455 - Sales Taxes Payable	\$1,724.30	(\$11.25)	\$1,735.55	-15,427.11%
Total - 2400 - Refundable Advances	\$32,221.80	\$30,338.25	\$1,883.55	6.21%
2500 - Short-term notes & loans payable				
2570 - Short-term liabilities - other	\$150,734.00	\$0.00	\$150,734.00	0.00%
Total - 2500 - Short-term notes & loans payable	\$150,734.00	\$0.00	\$150,734.00	0.00%
Total Other Current Liability	\$1,376,455.92	\$1,545,219.20	(\$168,763.28)	-10.92%
Total Current Liabilities	\$1,357,558.72	\$1,528,894.30	(\$169,337.58)	-11.09%
Long Term Liabilities				
2700 - Long-term notes & loans payable				
2770 - Long-term liabilities - Mower Loan	\$0.00	\$482.99	(\$482.99)	-100.00%
2780 - Lease liability	\$15,846.10	\$15,846.10	\$0.00	0.00%
Total - 2700 - Long-term notes & loans payable	\$15,846.10	\$16,329.09	(\$482.99)	-2.96%
Total Long Term Liabilities	\$15,846.10	\$16,329.09	(\$482.99)	-2.96%
Equity				
3000 - Net Assets	\$12,712.37	\$12,712.37	\$0.00	0.00%
Retained Earnings	\$18,950,056.31	\$21,645,923.82	(\$2,695,867.51)	-12.45%
Net Income	\$184,144.90	(\$2,695,867.51)	\$2,880,012.41	-106.83%
Total Equity	\$19,146,913.58	\$18,962,768.68	\$184,144.90	0.97%
Total Liabilities & Equity	\$20,520,316.40	\$20,505,992.07	\$14,324.33	0.07%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Comparative Income Statement
From Jan 2025 to Adjust 2025

FINANCIAL ROW	AMOUNT (JAN 2025 - ADJUST 2025)	COMPARATIVE AMOUNT (JAN 2024 - DEC 2024)	VARIANCE	% VARIANCE
Ordinary Income/Expense				
Income				
4000 - Contribution Revenue				
4010 - Donations	\$60.01	\$5,076.42	(\$5,016.41)	-98.82%
4020 - Corporate/Business	\$3,440.00	\$13,320.00	(\$9,880.00)	-74.17%
4030 - Foundation/Trust Revenue	\$15,350.89	\$42,128.00	(\$26,777.11)	-63.56%
4040 - Other Donations/Contributions	\$0.00	\$5,542.02	(\$5,542.02)	-100.00%
Total - 4000 - Contribution Revenue	\$18,850.90	\$66,066.44	(\$47,215.54)	-71.47%
4100 - Inkind Revenue				
4110 - In Kind Revenue	\$101,496.81	\$1,519,251.09	(\$1,417,754.28)	-93.32%
Total - 4100 - Inkind Revenue	\$101,496.81	\$1,519,251.09	(\$1,417,754.28)	-93.32%
4200 - Miscellaneous Revenue				
4210 - Stabilization Revenue	\$18,000.00	\$100,000.00	(\$82,000.00)	-82.00%
4220 - Other Grant/Contract Revenue	\$31,332.74	\$612,036.28	(\$580,703.54)	-94.88%
4250 - MISC/OTHER REV	\$41,960.06	\$542,894.61	(\$500,934.55)	-92.27%
Total - 4200 - Miscellaneous Revenue	\$91,292.80	\$1,254,930.89	(\$1,163,638.09)	-92.73%
4400 - State Revenue				
4410 - State Grants	\$56,661.62	\$201,146.77	(\$144,485.15)	-71.83%
4420 - State Contracts	\$135,211.99	\$1,342,725.38	(\$1,207,513.39)	-89.93%
4430 - State Pass Through	\$13,926.21	\$249,880.95	(\$235,954.74)	-94.43%
Total - 4400 - State Revenue	\$205,799.82	\$1,793,753.10	(\$1,587,953.28)	-88.53%
4500 - Federal Revenue				
4510 - Federal Grants	\$1,509,380.66	\$9,887,388.63	(\$8,378,007.97)	-84.73%
4520 - Federal Contracts	\$112,256.69	\$1,322,049.28	(\$1,209,792.59)	-91.51%
4530 - Federal Pass Through	\$371,312.68	\$4,123,217.27	(\$3,751,904.59)	-90.99%
Total - 4500 - Federal Revenue	\$1,992,950.03	\$15,332,655.18	(\$13,339,705.15)	-87.00%
4900 - Recoveries from Programs				
4910 - Indirect Revenue from Programs	\$349,037.38	\$2,098,027.41	(\$1,748,990.03)	-83.36%
4920 - EBP (Fringe)	\$316,310.04	\$1,895,825.43	(\$1,579,515.39)	-83.32%
Total - 4900 - Recoveries from Programs	\$665,347.42	\$3,993,852.84	(\$3,328,505.42)	-83.34%
5000 - Rental Revenue				
5010 - Apartment Rent	\$108,416.00	\$447,064.83	(\$338,648.83)	-75.75%
5020 - Space Cost Rev	\$63,561.66	\$309,596.96	(\$246,035.30)	-79.47%
Total - 5000 - Rental Revenue	\$171,977.66	\$756,661.79	(\$584,684.13)	-77.27%
5100 - Program Fee Revenue				
5110 - Apt Fees/Late Fees	\$1,163.20	\$3,821.90	(\$2,658.70)	-69.56%
5120 - Park Revenue - Taxable	\$39,061.05	\$353,527.31	(\$314,466.26)	-88.95%
5130 - Park Revenue - Not Taxable	\$4,268.77	\$61,863.03	(\$57,594.26)	-93.10%
5150 - Child Care Co-Pays	\$3,043.00	\$23,741.00	(\$20,698.00)	-87.18%
5160 - Transit Fares	\$11,223.74	\$75,418.07	(\$64,194.33)	-85.12%
5170 - Sooner Ride Fares	\$36,141.69	\$250,942.77	(\$214,801.08)	-85.60%
5175 - KEDDO Transit Contract	\$2,679.19	\$45,663.88	(\$42,984.69)	-94.13%
5180 - Housing Fees	\$11,950.46	\$96,353.00	(\$84,402.54)	-87.60%
5190 - Subsidy Revenue	\$47,437.90	\$581,263.90	(\$533,826.00)	-91.84%
5195 - Management Fee Revenue	\$4,901.41	\$29,437.81	(\$24,536.40)	-83.35%
Total - 5100 - Program Fee Revenue	\$161,870.41	\$1,522,032.67	(\$1,360,162.26)	-89.36%
5300 - Interest and Dividends				
5310 - Bank Interest Earned	\$19,924.87	\$129,910.14	(\$109,985.27)	-84.66%
5330 - Loan Interest	\$4,114.73	\$19,063.37	(\$14,948.64)	-78.42%
5340 - Insurance Escrow	\$25,900.00	\$170,132.00	(\$144,232.00)	-84.78%
Total - 5300 - Interest and Dividends	\$49,939.60	\$319,105.51	(\$269,165.91)	-84.35%
5400 - Revenue from other sources				
5410 - Fuel Sales - Gross	\$0.00	\$1,603.16	(\$1,603.16)	-100.00%
5420 - Store Sales - Gross	\$156.11	\$908.23	(\$752.12)	-82.81%
5430 - CSBG Program Support	\$0.00	\$45,126.25	(\$45,126.25)	-100.00%
5490 - Transfer In/Out (920)	\$38,912.70	\$1,633,617.00	(\$1,594,704.30)	-97.62%
Total - 5400 - Revenue from other sources	\$39,068.81	\$1,681,254.64	(\$1,642,185.83)	-97.68%
5800 - Special Event				
5810 - Raffle Fundraising	\$1,165.00	\$3,950.00	(\$2,785.00)	-70.51%
5820 - Other Events or Gift Revenue	\$0.00	\$1,316.00	(\$1,316.00)	-100.00%
5830 - Fundraising Fees	\$2,600.00	\$0.00	\$2,600.00	0.00%
Total - 5800 - Special Event	\$3,765.00	\$5,266.00	(\$1,501.00)	-28.50%
Total - Income	\$3,502,359.26	\$28,244,830.15	(\$24,742,470.89)	-87.60%
Cost Of Sales				
8000 - Cost of Goods Sold				
8010 - Resale Fuel Expense	\$0.00	\$569.85	(\$569.85)	-100.00%
8020 - Ship Store (Resale Inv)	\$0.00	\$2,241.01	(\$2,241.01)	-100.00%
Total - 8000 - Cost of Goods Sold	\$0.00	\$2,810.86	(\$2,810.86)	-100.00%
Total - Cost Of Sales	\$0.00	\$2,810.86	(\$2,810.86)	-100.00%
Gross Profit	\$3,502,359.26	\$28,242,019.29	(\$24,739,660.03)	-87.60%
Expense				

FINANCIAL ROW	AMOUNT (JAN 2025 - ADJUST 2025)	COMPARATIVE AMOUNT (JAN 2024 - DEC 2024)	VARIANCE	% VARIANCE
7000 - Grants, contracts, & direct assistance				
7010 - Contracts - program-related	\$0.00	\$45,128.25	(\$45,128.25)	-100.00%
7040 - Direct Assistance - Other	\$1,535.54	\$11,073.84	(\$9,538.10)	-86.13%
7050 - Direct Assistance - Utilities	\$198.18	\$16,716.92	(\$16,518.74)	-98.81%
7051 - Direct Assistance - Rental	\$0.00	\$14,085.60	(\$14,085.60)	-100.00%
7060 - Transfer In/Out Expense	\$64,812.70	\$1,683,159.75	(\$1,618,347.05)	-96.15%
Total - 7000 - Grants, contracts, & direct assistance	\$66,546.42	\$1,770,162.16	(\$1,703,615.74)	-96.24%
7200 - Salaries & related expenses				
7210 - Officers & directors salaries	\$39.07	\$0.00	\$39.07	0.00%
7220 - Salaries & wages - other	\$1,495,502.29	\$9,566,794.95	(\$8,071,292.66)	-84.37%
7230 - Pension plan contributions	\$101,075.77	\$640,313.43	(\$539,237.66)	-84.21%
7240 - Employee benefits - not pension	\$252,391.59	\$1,536,081.30	(\$1,283,689.71)	-83.57%
7250 - Payroll taxes, etc.	\$123,306.13	\$767,064.89	(\$643,758.76)	-83.92%
Total - 7200 - Salaries & related expenses	\$1,972,314.85	\$12,510,254.57	(\$10,537,939.72)	-84.23%
7300 - Indirect Cost Pool Expense				
7310 - Indirect Expense	\$349,037.38	\$2,176,494.77	(\$1,827,457.39)	-83.96%
Total - 7300 - Indirect Cost Pool Expense	\$349,037.38	\$2,176,494.77	(\$1,827,457.39)	-83.96%
7500 - Contract/Consultant Services				
7520 - Accounting fees	\$0.00	\$17,500.00	(\$17,500.00)	-100.00%
7550 - Contract Services	\$106,767.42	\$1,060,522.65	(\$953,755.23)	-89.93%
7560 - Partner Contracts	\$98,835.05	\$967,496.48	(\$868,661.43)	-89.78%
Total - 7500 - Contract/Consultant Services	\$205,602.47	\$2,045,519.13	(\$1,839,916.66)	-89.95%
8100 - Non personnel expenses				
8110 - Office/Teaching Supplies	\$61,664.73	\$581,155.17	(\$519,490.44)	-89.39%
8120 - Other/Maint Supplies	\$11,165.48	\$133,072.56	(\$121,907.08)	-91.61%
8130 - Telephone & Internet	\$47,316.49	\$265,813.45	(\$218,496.96)	-82.20%
8140 - Postage & shipping	\$1,912.80	\$13,326.93	(\$11,414.13)	-85.65%
8150 - Medical/Dental Supplies	\$6,423.70	\$34,581.29	(\$28,157.59)	-81.42%
8160 - Events/Meeting Expense	\$1,197.89	\$51,182.26	(\$49,984.37)	-97.66%
8165 - Special Events	\$0.00	\$18,888.29	(\$18,888.29)	-100.00%
8170 - Printing & copying	\$4,293.55	\$40,030.53	(\$35,736.98)	-89.27%
8180 - Fatherhood	\$0.00	\$399.00	(\$399.00)	-100.00%
8190 - WX Materials	\$15,267.06	\$67,530.79	(\$52,263.73)	-77.39%
Total - 8100 - Non personnel expenses	\$149,241.70	\$1,205,980.27	(\$1,056,738.57)	-87.62%
8200 - Facility & equipment expenses				
8210 - Space Lease	\$52,071.00	\$255,838.00	(\$203,767.00)	-79.65%
8215 - Equipment Lease	\$501.92	\$4,688.94	(\$4,187.02)	-89.30%
8220 - Electric	\$36,514.76	\$256,370.06	(\$219,855.30)	-85.76%
8225 - Water	\$10,242.94	\$61,849.75	(\$51,606.81)	-83.44%
8230 - Trash	\$5,436.34	\$47,015.13	(\$41,578.79)	-88.44%
8235 - Sewer	\$5,248.41	\$29,503.84	(\$24,255.43)	-82.21%
8240 - Natural Gas	\$3,662.04	\$20,069.20	(\$16,407.16)	-81.75%
8245 - FURNITURE, APPLIANCES & EQUIPMENT - NOT CAPITALIZED	\$304.02	\$76,448.19	(\$76,144.17)	-99.60%
8250 - Equip & Over \$5000.00 (Inv Items)	\$15,240.04	\$421,947.29	(\$406,707.25)	-96.39%
8255 - WX Tools & Equipment	\$1,265.59	\$25,478.90	(\$24,213.31)	-95.03%
8260 - Repair/Maint for Building/Equip	\$58,787.71	\$896,883.15	(\$838,095.44)	-93.45%
8265 - Construction Rehab & Renovation	\$133,021.35	\$654,205.87	(\$521,184.52)	-79.67%
8280 - Deprec & amort - non allowable	\$0.00	\$472,310.55	(\$472,310.55)	-100.00%
8290 - Construction Leverage	\$0.00	\$124.93	(\$124.93)	-100.00%
Total - 8200 - Facility & equipment expenses	\$322,296.12	\$3,222,733.80	(\$2,900,437.68)	-90.00%
8300 - Travel & meetings expenses				
8310 - Local Travel	\$25,209.59	\$184,159.34	(\$158,949.75)	-86.31%
8320 - Out of Area Travel	\$30,225.60	\$221,440.55	(\$191,214.95)	-86.35%
8330 - Fuel Cost	\$17,303.48	\$110,175.83	(\$92,872.35)	-84.29%
8335 - Vehicle Repair & Maint	\$12,514.87	\$116,678.10	(\$104,163.23)	-89.27%
8340 - Child Transportation Exp	\$428.09	\$3,085.61	(\$2,657.52)	-86.13%
8350 - Non Reimb Travel	\$654.00	\$5,143.84	(\$4,489.84)	-87.29%
Total - 8300 - Travel & meetings expenses	\$86,335.63	\$640,683.27	(\$554,347.64)	-86.52%
8400 - Insurance Expense	\$290,294.58	\$2,235,204.58	(\$1,944,910.00)	-87.01%
8600 - Business expenses				
8650 - Taxes - other	\$0.00	\$1,704.01	(\$1,704.01)	-100.00%
Total - 8600 - Business expenses	\$0.00	\$1,704.01	(\$1,704.01)	-100.00%
8700 - Food Expenses				
8710 - Food Nutrition Cost	\$73,396.32	\$561,876.92	(\$488,480.60)	-86.94%
8720 - Non -Food, Nutrition Cost	\$3,328.64	\$26,420.01	(\$23,091.37)	-87.40%
8730 - Other Food Expense	\$91,269.48	\$1,153,964.74	(\$1,062,695.26)	-92.09%
Total - 8700 - Food Expenses	\$167,994.44	\$1,742,261.67	(\$1,574,267.23)	-90.36%
8800 - In-Kind Expenses				
8810 - In-Kind Professional Services	\$15,926.11	\$19,351.20	(\$3,425.09)	-17.70%
8820 - In-Kind Supplies	\$19,137.34	\$13,309.88	\$5,827.46	43.78%
8830 - In-Kind Transportation/Travel	\$30,962.20	\$298,420.60	(\$267,458.40)	-89.62%
8840 - In-Kind Salaries	\$9,837.27	\$499,587.60	(\$489,750.33)	-98.03%
8845 - In-Kind Fringe	\$440.82	\$107,701.99	(\$107,261.17)	-99.59%
8850 - In-Kind Telephone/Utilities	\$2,552.83	\$33,402.38	(\$30,849.55)	-92.36%
8860 - In-Kind Repair/Maint	\$0.00	\$57,530.46	(\$57,530.46)	-100.00%
8870 - In-Kind Space Cost	\$21,861.00	\$236,730.00	(\$214,869.00)	-90.77%
8880 - In-Kind Indirect	\$166.22	\$2,330.45	(\$2,164.23)	-92.87%
8890 - In-Kind Other	\$613.02	\$250,886.53	(\$250,273.51)	-99.76%

FINANCIAL ROW	AMOUNT (JAN 2025 - ADJUST 2025)	COMPARATIVE AMOUNT (JAN 2024 - DEC 2024)	VARIANCE	% VARIANCE
Total - 8800 - In-Kind Expenses	\$101,496.81	\$1,519,251.09	(\$1,417,754.28)	-93.32%
Total - Expense	\$3,711,160.40	\$29,070,249.32	(\$25,359,088.92)	-87.23%
Net Ordinary Income	(\$208,801.14)	(\$828,230.03)	\$619,428.89	-74.79%
Other Income and Expenses				
Other Expense				
8500 - Other Expense				
8510 - Interest-general	\$0.00	(\$29.00)	\$29.00	-100.00%
8520 - Recognition	\$231.96	\$57,109.84	(\$56,877.88)	-99.59%
8530 - Fees/Dues	\$38,959.43	\$235,135.67	(\$196,176.24)	-83.43%
8540 - Training & TTA	\$30,601.65	\$280,300.41	(\$249,698.76)	-89.08%
8550 - WX Health & Safety	\$7,100.67	\$77,591.34	(\$70,490.67)	-90.85%
8560 - Computer & Software Related Expenses	\$80,293.74	\$428,169.90	(\$347,876.16)	-81.25%
8570 - Advertising & Community Sponsorships	\$20,014.17	\$228,832.09	(\$208,817.92)	-91.25%
8575 - Fundraising Expense	\$641.55	\$2,457.83	(\$1,816.28)	-73.90%
8580 - Incentive Expense	\$37,484.81	\$102,611.52	(\$65,126.71)	-63.47%
8585 - PROJECT EXPENSE	\$0.00	\$54,476.29	(\$54,476.29)	-100.00%
8590 - Other Expenses	\$14,537.62	\$104,936.29	(\$90,398.67)	-86.15%
8595 - Subsidy Expense	\$12,442.40	\$296,045.30	(\$283,602.90)	-95.80%
Total - 8500 - Other Expense	\$242,308.00	\$1,867,637.48	(\$1,625,329.48)	-87.03%
Total - Other Expense	\$242,308.00	\$1,867,637.48	(\$1,625,329.48)	-87.03%
Net Other Income	(\$242,308.00)	(\$1,867,637.48)	\$1,625,329.48	-87.03%
Net Income	(\$451,109.14)	(\$2,695,867.51)	\$2,244,758.37	-83.27%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Statement of Functional Expense
From Jan 2025 to Adjust 2025

FINANCIAL ROW	- UNASSIGNED - Amount	CAPITAL Amount	FUNDRAISING Amount	MANAGEMENT & GENERAL (ADMIN) Amount	OTHER Amount	PROGRAM SERVICES Amount	TOTAL Amount
Operating Activities							
Net Income	(\$1,137,816.02)	\$0.00	\$166.11	\$60,674.91	\$0.00	\$625,865.86	(\$451,109.14)
Adjustments to Net Income							
Accounts Receivable	\$724,890.65	(\$150,734.00)	\$0.00	\$0.00	\$0.00	\$75,990.90	\$650,147.55
Other Current Asset	\$207,735.68	\$0.00	\$0.00	(\$41,181.61)	\$0.00	(\$230,772.87)	(\$64,218.80)
Accounts Payable	\$433.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$433.15
Sales Tax Payable	\$1,789.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,789.16
Other Current Liabilities	\$1,000,044.83	\$0.00	\$0.00	\$28,470.49	\$0.00	(\$994,791.77)	\$33,723.55
Total Adjustments to Net Income	\$1,934,893.47	(\$150,734.00)	\$0.00	(\$12,711.12)	\$0.00	(\$1,149,573.74)	\$621,874.61
Total Operating Activities	\$797,077.45	(\$150,734.00)	\$166.11	\$47,963.79	\$0.00	(\$523,707.88)	\$170,765.47
Financing Activities							
Long Term Liabilities	(\$482.77)	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.22)	(\$482.99)
Total Financing Activities	(\$482.77)	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.22)	(\$482.99)
Net Change in Cash for Period	\$796,594.68	(\$150,734.00)	\$166.11	\$47,963.79	\$0.00	(\$523,708.10)	\$170,282.48
Cash at Beginning of Period	\$34,347,005.17	\$3,494.00	\$1,731.28	(\$10,869,958.65)	\$765.43	(\$13,626,367.45)	\$9,856,669.78
Cash at End of Period	\$35,143,599.85	(\$147,240.00)	\$1,897.39	(\$10,821,994.86)	\$765.43	(\$14,150,075.55)	\$10,026,952.26

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Statement of Financial Position
End of Feb 2025

FINANCIAL ROW	AMOUNT
ASSETS	
Current Assets	
Bank	
1000 - Cash	
1010 - Checking Account	\$8,764,452.80
1020 - Payroll Account	\$397,567.38
1021 - First United Accounts Payable	\$11,845.71
1022 - First United TH Reserve	\$148,008.58
1023 - First United General Escrow	\$204,290.15
1024 - First United Marina License	\$253.96
1025 - First United Deposit (PayPal)	\$2,632.61
1028 - First United Unrestricted Funds CD	\$854,126.42
1030 - Shamrock Bank - Clayton	\$1,858.42
1040 - Petty Cash	\$885.00
1050 - McCurtain County National Bank	\$13,281.37
Total - 1000 - Cash	\$10,399,202.40
Total Bank	\$10,399,202.40
Accounts Receivable	
1100 - Receivables	
1105 - Accrued Acct Receivable	\$230,869.28
1110 - Accounts Receivable	\$61,910.69
1120 - Due From (A/R)	(\$362.96)
Total - 1100 - Receivables	\$292,417.01
1300 - Other receivables	
1320 - Notes/loans receivable	\$334,632.06
1321 - Loans Receivable from Belmont	\$180,360.48
1322 - Loans Receivable from Clayton	\$230,025.53
1323 - Loans Receivable rom Kiamichi	\$123,563.90
1324 - Loans Receivable from SOCDC	\$522,001.57
1326 - Loans Receivable from Rouleau House	\$51,909.76
1327 - Receivable - NW Capital from Building Funds	\$150,734.00
Total - 1300 - Other receivables	\$1,593,227.30
Total Accounts Receivable	\$1,885,644.31
Other Current Asset	
1400 - Other assets	
1450 - Prepaid Expenses	\$3,975.00
1465 - Advances Paid	\$860.32
Total - 1400 - Other assets	\$4,835.32
1500 - Investments	
1530 - Property/Lots held for Sale	\$375,516.35
1599 - Undeposited Funds	\$1,453.66
Total - 1500 - Investments	\$376,970.01
NS097 - Interfund Due to /Due from	(\$738.73)
Payroll Float	\$399,017.97
Total Other Current Asset	\$780,084.57
Total Current Assets	\$13,064,931.28
Fixed Assets	
1600 - Fixed operating assets	
1610 - Land	\$1,087,094.00
1620 - Buildings	\$7,056,276.04
1630 - Leasehold Improvements	\$2,123,010.79
1640 - Computers & Equipment over \$5,000	\$1,046,791.74
1650 - Vehicles	\$4,250,106.82
Total - 1600 - Fixed operating assets	\$15,563,279.39
1700 - Accum deprec - fixed operating assets	
1725 - Accum deprec - building	(\$5,745,780.99)
1735 - Accum amort - leasehold improvements	(\$2,072,640.82)
1740 - Accum. Amortization Leases	(\$19,501.30)
1745 - Accum deprec - furn,fix,equip	(\$56,855.06)
1755 - Accum deprec - vehicles	(\$245,150.94)
Total - 1700 - Accum deprec - fixed operating assets	(\$8,139,729.11)
Total Fixed Assets	\$7,423,550.28
Other Assets	
1800 - Other Assets	
1810 - Right to Use Asset - Leases	\$31,847.83
1950 - State Dated Payables	(\$12.99)
Total - 1800 - Other Assets	\$31,834.84
Total Other Assets	\$31,834.84
Total ASSETS	\$20,520,316.40
Liabilities & Equity	
Current Liabilities	

FINANCIAL ROW	AMOUNT
Accounts Payable	
2000 - Payables	
2010 - AP Accrued monthly	(\$18,899.20)
Total - 2000 - Payables	(\$18,899.20)
Total Accounts Payable	(\$18,899.20)
Other Current Liability	
2100 - Accrued liabilities	
2105 - Accrued Expense Payables	\$16,594.47
2110 - Wages Payable	\$572,557.94
2115 - Accrued Pension	\$26,654.22
2120 - Accrued Employee Benefits	\$279,633.25
2125 - Accrued Benefits	\$67,348.99
2130 - Accrued payroll taxes	\$29,229.50
2131 - Accrued Taxes	\$33,430.32
2135 - Indirect Payable	\$162,728.60
2150 - Home Loan Escrow Accounts	\$109.79
2160 - Due to (Liab)	\$22,255.06
2180 - Accrued Payroll Deductions	(\$17,042.02)
Total - 2100 - Accrued liabilities	\$1,193,500.12
2400 - Refundable Advances	
2450 - Apartment Sec Deposits Payable	\$30,497.50
2455 - Sales Taxes Payable	\$1,724.30
Total - 2400 - Refundable Advances	\$32,221.80
2500 - Short-term notes & loans payable	
2570 - Short-term liabilities - other	\$150,734.00
Total - 2500 - Short-term notes & loans payable	\$150,734.00
Total Other Current Liability	\$1,376,455.92
Total Current Liabilities	\$1,357,556.72
Long Term Liabilities	
2700 - Long-term notes & loans payable	
2780 - Lease liability	\$15,846.10
Total - 2700 - Long-term notes & loans payable	\$15,846.10
Total Long Term Liabilities	\$15,846.10
Equity	
3000 - Net Assets	\$12,712.37
Retained Earnings	\$18,950,056.31
Net Income	\$184,144.90
Total Equity	\$19,146,913.58
Total Liabilities & Equity	\$20,520,316.40

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Statement of Cash Flow
Jan 2025, Feb 2025

FINANCIAL ROW	AMOUNT
Operating Activities	
Net Income	\$184,144.90
Adjustments to Net Income	
Accounts Receivable	\$593,911.55
Other Current Asset	(\$64,249.60)
Accounts Payable	(\$574.30)
Sales Tax Payable	\$1,735.55
Other Current Liabilities	(\$170,498.83)
Total Adjustments to Net Income	\$380,324.37
Total Operating Activities	\$544,469.27
Financing Activities	
Long Term Liabilities	(\$482.99)
Total Financing Activities	(\$482.99)
Net Change in Cash for Period	\$543,986.28
Cash at Beginning of Period	\$9,856,669.78
Cash at End of Period	\$10,400,656.06

LIFT Community Action Agency Inc
Parent - Lift : SOCDC
Statement of Activity
Jan 2025, Feb 2025
Options: Activity Only

FINANCIAL ROW	- UNASSIGNED - Amount	WITHOUT DONOR RESTRICTIONS Amount	TOTAL Amount
Operating Activities			
Net Income	(\$15,725.86)	(\$1,130.41)	(\$16,856.27)
Adjustments to Net Income			
Accounts Receivable	\$9,586.60	\$0.00	\$9,586.60
Total Adjustments to Net Income	\$9,586.60	\$0.00	\$9,586.60
Total Operating Activities	(\$6,139.26)	(\$1,130.41)	(\$7,269.67)
Net Change in Cash for Period	(\$6,139.26)	(\$1,130.41)	(\$7,269.67)
Cash at Beginning of Period	\$283,573.40	\$79,978.60	\$363,552.00
Cash at End of Period	\$277,434.14	\$78,848.19	\$356,282.33

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Program Revenue by Month
Dec 2024, Jan 2025, Feb 2025

Monthly distribution of Revenue by Restriction and Program

PROGRAM	DECEMBER 2024	JANUARY 2025	FEBRUARY 2025	TOTAL
Without Donor Restrictions				
Administration	\$703,905.17	\$372,287.34	\$367,237.30	\$1,443,429.81
Apartments	\$698,455.06	\$57,860.92	\$51,418.00	\$807,733.98
Head Start	\$327,791.47	\$2,624.40	\$85,667.40	\$416,083.27
Early Learning Centers	\$122,326.65	\$27,755.73	\$74,888.42	\$224,970.80
Housing	\$36,645.60	\$45,922.92	\$14,098.44	\$96,666.96
Community Services	\$34,294.59	\$34,267.90		\$68,562.49
TRANSIT	(\$208,479.65)	\$17,298.91	\$32,977.54	(\$158,203.20)
Youth Build	\$12,044.33	\$17,466.06	\$32,795.79	\$62,306.18
State Park Operations	\$25,502.65	\$21,790.55	\$21,138.05	\$68,431.25
Early Head Start	\$15,206.66		\$7,582.42	\$22,789.08
RSVP	\$8,101.55	\$369.34	\$404.00	\$8,874.89
Economic Development (Lending)	\$4,338.75	\$3,059.12	\$2,835.77	\$10,233.64
Early Head Start Child Care	\$1,512.36		\$750.76	\$2,263.12
CACFP - Daycare Homes	\$1,451.05			\$1,451.05
- Unassigned -	(\$68,140.92)	\$1,206.90		(\$66,934.02)
WRO		\$887.25		\$887.25
CASA	\$105.80			\$105.80
Mentoring	\$74.45			\$74.45
Tri-CORPS	\$35.31	\$40.00		\$75.31
Second Chance	\$11.70			\$11.70
Emergency Services	\$5.78			\$5.78
VOCA	(\$264.62)			(\$264.62)
TMA	(\$1,968.33)			(\$1,968.33)
Total - Without Donor Restrictions	\$1,712,955.41	\$602,837.34	\$691,793.89	\$3,007,586.64
- Unassigned -				
Head Start	\$302,850.70	\$427,321.30	\$353,806.00	\$1,083,978.00
Early Head Start Child Care	\$234,997.00	\$307,376.00	\$116,613.00	\$658,986.00
TRANSIT	\$129,846.99	\$123,377.00	\$45,430.00	\$298,653.99
Healthy Start	\$127,209.00	\$101,801.00	\$71,678.00	\$300,688.00
TMA	\$100,321.14	\$112,256.69		\$212,577.83
CACFP - Daycare Homes	\$94,109.61	\$100,004.52		\$194,114.13
WRO	\$55,267.24	\$56,160.93		\$111,428.17
Weatherization	\$52,756.28	\$46,440.51		\$99,196.79
Housing	\$17,882.28	\$47,073.74		\$64,956.02
Youth Build	\$41,251.00	\$41,164.00	\$40,201.00	\$122,616.00
Tri-CORPS	\$25,085.77	\$26,475.24	\$7,237.00	\$58,798.01
Strong Fathers Program	\$13,820.87	\$22,423.16		\$36,244.03
Safe Place Healing Hearts	\$22,225.65	\$22,310.02		\$44,535.67
Community Services	(\$16,131.83)	\$17,591.90	\$12,881.22	\$14,341.29
Second Chance	\$14,708.63	\$12,704.40		\$27,413.03
Early Head Start	\$13,884.14	\$13,826.34		\$27,710.48
Early Learning Centers	\$10,219.95	\$5,551.61		\$15,771.56
State Park Operations	\$9,829.67	\$9,829.67		\$19,659.34
Self-Help Housing	\$7,426.53			\$7,426.53
VOCA	\$6,577.35	\$6,266.64		\$12,843.99
RSVP	\$5,067.00	\$5,298.00	\$6,252.00	\$16,617.00
Mentoring	\$3,391.84	\$2,895.33		\$6,287.17
CASA	\$1,815.72	\$1,728.53	\$1,203.22	\$4,747.47
Administration	\$575.00			\$575.00
RX	\$223.69	\$99.87		\$323.56
Apartments	(\$940.00)			(\$940.00)
Total - Unassigned -	\$1,274,271.22	\$1,509,976.40	\$655,301.44	\$3,439,549.06
Total	\$2,987,226.63	\$2,112,813.74	\$1,347,095.33	\$6,447,135.70

LIFT Community Action Agency Inc
 Parent - Lift : LIFT Community Action Agency Inc
 LIFT | Budget vs. Actual by Grant
 Jan 2025, Feb 2025
 Options: Activity Only

Agency

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4000 - Contribution Revenue	\$15,000.00	\$18,850.90	(\$3,850.90)	125.67%
4100 - Inkind Revenue	\$576,817.00	\$101,496.81	\$475,320.19	17.60%
4200 - Miscellaneous Revenue	\$0.00	\$91,105.21	(\$91,105.21)	0.00%
4400 - State Revenue	\$868,535.80	\$205,799.82	\$662,735.98	23.70%
4500 - Federal Revenue	\$6,757,292.00	\$1,993,020.03	\$4,764,271.97	29.49%
4900 - Recoveries from Programs	\$2,139,501.00	\$665,347.42	\$1,474,153.58	31.10%
5000 - Rental Revenue	\$0.00	\$134,692.33	(\$134,692.33)	0.00%
5100 - Program Fee Revenue	\$0.00	\$160,217.35	(\$160,217.35)	0.00%
5300 - Interest and Dividends	\$0.00	\$49,215.39	(\$49,215.39)	0.00%
5400 - Revenue from other sources	\$130,457.00	\$39,068.81	\$91,388.19	29.95%
5800 - Special Event	\$0.00	\$1,165.00	(\$1,165.00)	0.00%
Total - Income	\$10,487,602.80	\$3,459,979.07	\$7,027,623.73	32.99%
Gross Profit	\$10,487,602.80	\$3,459,979.07	\$7,027,623.73	32.99%
Expense				
7000 - Grants, contracts, & direct assistance	\$45,000.00	\$66,546.42	(\$21,546.42)	147.88%
7200 - Salaries & related expenses	\$5,861,908.01	\$1,468,361.60	\$4,393,546.41	25.05%
7300 - Indirect Cost Pool Expense	\$822,962.61	\$260,617.15	\$562,345.46	31.67%
7500 - Contract/Consultant Services	\$379,880.00	\$193,207.36	\$186,672.64	50.86%
8100 - Non personnel expenses	\$248,917.55	\$142,308.29	\$106,609.26	57.17%
8200 - Facility & equipment expenses	\$1,351,355.15	\$299,297.48	\$1,052,057.67	22.15%
8300 - Travel & meetings expenses	\$176,089.17	\$82,988.05	\$93,101.12	47.13%
8400 - Insurance Expense	\$124,925.00	\$292,626.74	(\$167,701.74)	234.24%
8600 - Business expenses	\$118,597.00	\$0.00	\$118,597.00	0.00%
8700 - Food Expenses	\$71,750.00	\$166,737.78	(\$94,987.78)	232.39%
8800 - In-Kind Expenses	\$576,817.00	\$101,496.81	\$475,320.19	17.60%
Total - Expense	\$9,778,201.49	\$3,074,187.68	\$6,704,013.81	31.44%
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$709,401.31	\$201,646.49	\$507,754.82	28.42%
Total - Other Expense	\$709,401.31	\$201,646.49	\$507,754.82	28.42%
Net Income	\$0.00	\$184,144.90	(\$184,144.90)	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
Jan 2025, Feb 2025
Options: Activity Only

Operating

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4200 - Miscellaneous Revenue	\$0.00	\$54.13	(\$54.13)	0.00%
4900 - Recoveries from Programs	\$2,139,501.00	\$665,347.42	\$1,474,153.58	31.10%
5000 - Rental Revenue	\$0.00	\$54,281.33	(\$54,281.33)	0.00%
5300 - Interest and Dividends	\$0.00	\$19,841.76	(\$19,841.76)	0.00%
Total - Income	\$2,139,501.00	\$739,524.64	\$1,399,976.36	34.57%
Gross Profit	\$2,139,501.00	\$739,524.64	\$1,399,976.36	34.57%
Expense				
7200 - Salaries & related expenses	\$1,507,742.15	\$114,023.67	\$1,393,718.48	7.56%
7300 - Indirect Cost Pool Expense	\$0.00	\$7,718.64	(\$7,718.64)	0.00%
7500 - Contract/Consultant Services	\$125,000.00	\$40,127.12	\$84,872.88	32.10%
8100 - Non personnel expenses	\$64,740.65	\$11,748.04	\$52,992.61	18.15%
8200 - Facility & equipment expenses	\$41,709.95	\$26,333.85	\$15,376.10	63.14%
8300 - Travel & meetings expenses	\$41,000.00	\$7,662.88	\$33,337.12	18.69%
8400 - Insurance Expense	\$80,000.00	\$274,820.67	(\$194,820.67)	343.53%
8700 - Food Expenses	\$0.00	\$2,247.11	(\$2,247.11)	0.00%
Total - Expense	\$1,860,192.75	\$484,681.98	\$1,375,510.77	26.06%
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$279,308.25	\$38,333.71	\$240,974.54	13.72%
Total - Other Expense	\$279,308.25	\$38,333.71	\$240,974.54	13.72%
Net Income	\$0.00	\$216,508.95	(\$216,508.95)	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Income/Expense Statement Summary
Jan 2025, Feb 2025

Financial Row	- No Department -	10 Operating		
		Administration	Building Funds	Total
	Amount	Amount	Amount	Amount
Ordinary Income/Expense				
Income				
4000 - Contribution Revenue	\$3,440.00	\$0.00	\$0.00	\$0.00
4100 - Inkind Revenue	\$0.00	\$0.00	\$0.00	\$0.00
4200 - Miscellaneous Revenue	\$0.00	\$54.13	\$0.00	\$54.13
4400 - State Revenue	\$0.00	\$0.00	\$0.00	\$0.00
4500 - Federal Revenue	\$0.00	\$0.00	\$0.00	\$0.00
4900 - Recoveries from Programs	\$0.00	\$665,347.42	\$0.00	\$665,347.42
5000 - Rental Revenue	\$0.00	\$0.00	\$54,281.33	\$54,281.33
5100 - Program Fee Revenue	\$425.00	\$0.00	\$0.00	\$0.00
5300 - Interest and Dividends	\$0.00	\$19,841.76	\$0.00	\$19,841.76
5400 - Revenue from other sources	\$0.00	\$0.00	\$0.00	\$0.00
5800 - Special Event	\$0.00	\$0.00	\$0.00	\$0.00
Total - Income	\$3,865.00	\$685,243.31	\$54,281.33	\$739,524.64
Expense				
7000 - Grants, contracts, & direct assistance	\$0.00	\$0.00	\$0.00	\$0.00
7200 - Salaries & related expenses	\$140,149.38	\$114,023.67	\$0.00	\$114,023.67
7300 - Indirect Cost Pool Expense	\$10,808.75	\$7,718.64	\$0.00	\$7,718.64
7500 - Contract/Consultant Services	\$0.00	\$28,897.42	\$11,229.70	\$40,127.12
8100 - Non personnel expenses	\$2,431.90	\$9,751.56	\$1,996.48	\$11,748.04
8200 - Facility & equipment expenses	\$2,195.27	\$7,415.63	\$18,918.22	\$26,333.85
8300 - Travel & meetings expenses	\$158.68	\$7,662.88	\$0.00	\$7,662.88
8400 - Insurance Expense	\$0.00	\$274,820.67	\$0.00	\$274,820.67
8700 - Food Expenses	\$83,281.36	\$2,247.11	\$0.00	\$2,247.11
8800 - In-Kind Expenses	\$0.00	\$0.00	\$0.00	\$0.00
Total - Expense	\$239,025.34	\$452,537.58	\$32,144.40	\$484,681.98
Net Ordinary Income	(\$235,160.34)	\$232,705.73	\$22,136.93	\$254,842.66
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$0.00	\$38,238.60	\$95.11	\$38,333.71
Total - Other Expense	\$0.00	\$38,238.60	\$95.11	\$38,333.71

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
Jan 2025, Feb 2025
Options: Activity Only

Early Childhood

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4100 - Inkind Revenue	\$576,817.00	\$71,367.68	\$505,449.32	12.37%
4200 - Miscellaneous Revenue	\$0.00	\$78,605.95	(\$78,605.95)	0.00%
4400 - State Revenue	\$0.00	\$21,557.89	(\$21,557.89)	0.00%
4500 - Federal Revenue	\$4,614,531.00	\$1,302,940.88	\$3,311,590.12	28.24%
5100 - Program Fee Revenue	\$0.00	\$50,480.90	(\$50,480.90)	0.00%
5300 - Interest and Dividends	\$0.00	\$21.50	(\$21.50)	0.00%
Total - Income	\$5,191,348.00	\$1,524,974.80	\$3,666,373.20	29.38%
Gross Profit	\$5,191,348.00	\$1,524,974.80	\$3,666,373.20	29.38%
Expense				
7200 - Salaries & related expenses	\$3,503,885.15	\$663,368.78	\$2,840,516.37	18.93%
7300 - Indirect Cost Pool Expense	\$670,974.00	\$130,531.07	\$540,442.93	19.45%
7500 - Contract/Consultant Services	\$49,200.00	\$98,694.91	(\$49,494.91)	200.60%
8100 - Non personnel expenses	\$78,480.00	\$64,659.65	\$13,820.35	82.39%
8200 - Facility & equipment expenses	\$90,266.20	\$27,250.64	\$63,015.56	30.19%
8300 - Travel & meetings expenses	\$24,924.65	\$14,555.02	\$10,369.63	58.40%
8400 - Insurance Expense	\$38,175.00	\$0.00	\$38,175.00	0.00%
8700 - Food Expenses	\$68,870.00	\$79,263.80	(\$10,393.80)	115.09%
8800 - In-Kind Expenses	\$576,817.00	\$71,367.68	\$505,449.32	12.37%
Total - Expense	\$5,101,592.00	\$1,149,691.55	\$3,951,900.45	22.54%
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$89,756.00	\$62,611.35	\$27,144.65	69.76%
Total - Other Expense	\$89,756.00	\$62,611.35	\$27,144.65	69.76%
Net Income	\$0.00	\$312,671.90	(\$312,671.90)	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Income/Expense Statement Summary
Jan 2025, Feb 2025

Financial Row	20 Early Childhood								
		CACFP - Daycare Homes	Early Head Start - CC	Early Learning Centers		HS/EHS		Total	Total
	Amount	Amount	Amount	Amount	Amount	EHS Amount	Head Start Amount	Amount	Amount
Ordinary Income/Expense									
Income									
4000 - Contribution Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4100 - Inkind Revenue	\$0.00	\$0.00	\$750.76	\$4,060.00	\$0.00	\$10,335.95	\$56,220.97	\$66,556.92	\$71,367.68
4200 - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$49,288.65	\$2,624.40	\$0.00	\$26,692.90	\$29,317.30	\$78,605.95
4400 - State Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,826.34	\$7,731.55	\$21,557.89	\$21,557.89
4500 - Federal Revenue	\$0.00	\$100,004.52	\$423,989.00	\$5,551.61	\$0.00	\$39,502.00	\$733,893.75	\$773,395.75	\$1,302,940.88
4900 - Recoveries from Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5000 - Rental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100 - Program Fee Revenue	\$0.00	\$0.00	\$0.00	\$50,480.90	\$0.00	\$0.00	\$0.00	\$0.00	\$50,480.90
5300 - Interest and Dividends	\$0.00	\$0.00	\$0.00	\$21.50	\$0.00	\$0.00	\$0.00	\$0.00	\$21.50
5400 - Revenue from other sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5800 - Special Event	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total - Income	\$0.00	\$100,004.52	\$424,739.76	\$109,402.66	\$2,624.40	\$63,664.29	\$824,539.17	\$890,827.86	\$1,524,974.80
Expense									
7000 - Grants, contracts, & direct assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7200 - Salaries & related expenses	\$23,576.06	\$12,415.62	\$64,534.76	\$84,685.29	\$9,928.86	\$159,540.34	\$308,687.85	\$478,157.05	\$663,368.78
7300 - Indirect Cost Pool Expense	\$4,603.96	\$2,407.67	\$12,786.84	\$14,442.93	\$3,028.49	\$33,805.44	\$59,455.74	\$96,289.67	\$130,531.07
7500 - Contract/Consultant Services	\$0.00	\$0.00	\$90,106.33	\$167.50	\$1,664.20	\$611.32	\$6,145.56	\$8,421.08	\$98,694.91
8100 - Non personnel expenses	\$0.00	\$1,375.80	\$16,721.65	\$6,120.19	\$2,418.63	\$7,777.17	\$30,246.21	\$40,442.01	\$64,659.65
8200 - Facility & equipment expenses	\$0.00	\$748.00	\$2,611.15	\$3,242.76	\$6.68	\$4,616.32	\$16,025.73	\$20,648.73	\$27,250.64
8300 - Travel & meetings expenses	\$0.00	\$4,531.62	\$1,922.97	\$642.36	\$800.70	\$1,004.09	\$5,653.28	\$7,458.07	\$14,555.02
8400 - Insurance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8700 - Food Expenses	\$0.00	\$2,051.01	\$160.26	\$11,955.38	\$2,637.91	\$696.88	\$61,762.36	\$65,097.15	\$79,263.80
8800 - In-Kind Expenses	\$0.00	\$0.00	\$750.76	\$4,060.00	\$0.00	\$10,335.95	\$56,220.97	\$66,556.92	\$71,367.68
Total - Expense	\$28,180.02	\$23,529.72	\$189,594.72	\$125,316.41	\$20,485.47	\$218,387.51	\$544,197.70	\$783,070.68	\$1,149,691.55
Net Ordinary Income	(\$28,180.02)	\$76,474.80	\$235,145.04	(\$15,913.75)	(\$17,861.07)	(\$154,723.22)	\$280,341.47	\$107,757.18	\$375,283.25
Other Income and Expenses									
Other Expense									
8500 - Other Expense	(\$109.90)	\$59.70	\$21,938.33	\$2,044.44	\$11,893.47	\$4,082.63	\$22,702.68	\$38,678.78	\$62,611.35
Total - Other Expense	(\$109.90)	\$59.70	\$21,938.33	\$2,044.44	\$11,893.47	\$4,082.63	\$22,702.68	\$38,678.78	\$62,611.35

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
Jan 2025, Feb 2025
Options: Activity Only

Community Services

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4000 - Contribution Revenue	\$15,000.00	\$15,410.89	(\$410.89)	102.74%
4100 - Inkind Revenue	\$0.00	\$30,129.13	(\$30,129.13)	0.00%
4200 - Miscellaneous Revenue	\$0.00	\$2,518.31	(\$2,518.31)	0.00%
4400 - State Revenue	\$68,535.80	\$128,413.94	(\$59,878.14)	187.37%
4500 - Federal Revenue	\$962,901.00	\$361,874.53	\$601,026.47	37.58%
5800 - Special Event	\$0.00	\$815.00	(\$815.00)	0.00%
Total - Income	\$1,046,436.80	\$539,161.80	\$507,275.00	51.52%
Gross Profit	\$1,046,436.80	\$539,161.80	\$507,275.00	51.52%
Expense				
7000 - Grants, contracts, & direct assistance	\$15,000.00	\$1,733.72	\$13,266.28	11.56%
7200 - Salaries & related expenses	\$483,521.71	\$227,823.74	\$255,697.97	47.12%
7300 - Indirect Cost Pool Expense	\$83,723.61	\$45,426.78	\$38,296.83	54.26%
7500 - Contract/Consultant Services	\$205,680.00	\$26,064.99	\$179,615.01	12.67%
8100 - Non personnel expenses	\$46,027.90	\$30,389.13	\$15,638.77	66.02%
8200 - Facility & equipment expenses	\$38,880.00	\$29,373.81	\$9,506.19	75.55%
8300 - Travel & meetings expenses	\$76,396.52	\$14,875.50	\$61,521.02	19.47%
8700 - Food Expenses	\$0.00	\$1,945.51	(\$1,945.51)	0.00%
8800 - In-Kind Expenses	\$0.00	\$30,129.13	(\$30,129.13)	0.00%
Total - Expense	\$949,229.74	\$407,762.31	\$541,467.43	42.96%
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$97,207.06	\$70,959.02	\$26,248.04	73.00%
Total - Other Expense	\$97,207.06	\$70,959.02	\$26,248.04	73.00%
Net Income	\$0.00	\$60,440.47	(\$60,440.47)	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Income/Expense Statement Summary
Jan 2025, Feb 2025

Financial Row	30 Community Service																
	Amount	Community Services	Emergency Services	Healthy Start	Mentoring	RCOR TRI-CORP	RSVP	RX	Second Chance	Strong Fathers	CASA	Safe Place	Victim Services	Healing Hearts	VOCA	Total	WORK READY OK
Ordinary Income/Expense	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Income																	
4000 - Contribution Revenue	\$0.00	\$350.89	\$0.00	\$0.00	\$0.00	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$15,020.00
4100 - Inkind Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$773.34	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$29,355.79
4200 - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$887.25	\$1,631.06
4400 - State Revenue	\$0.00	\$69,221.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99.87	\$0.00	\$0.00	\$2,931.75		\$0.00	\$0.00	\$2,931.75	\$56,160.93	\$0.00
4500 - Federal Revenue	\$0.00	\$17,591.90	\$0.00	\$173,479.00	\$2,895.33	\$33,712.24	\$11,550.00	\$0.00	\$12,704.40	\$0.00	\$0.00		\$22,310.02	\$6,266.64	\$28,576.66	\$0.00	\$81,365.00
4900 - Recoveries from Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5000 - Rental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100 - Program Fee Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5300 - Interest and Dividends	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5400 - Revenue from other sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5800 - Special Event	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$815.00
Total - Income	\$0.00	\$87,164.18	\$0.00	\$173,479.00	\$2,895.33	\$33,752.24	\$12,323.34	\$99.87	\$12,704.40	\$0.00	\$2,931.75		\$22,310.02	\$6,266.64	\$31,508.41	\$57,048.18	\$128,186.85
Expense																	
7000 - Grants, contracts, & direct assistance	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,197.62	\$0.00	\$1,197.62	\$0.00	\$236.10
7200 - Salaries & related expenses	\$34,869.77	\$18,621.15	\$0.00	\$58,128.58	\$2,125.26	\$28,865.29	\$7,372.49	\$924.00	\$14,865.65	\$2,062.07	\$0.00		\$10,375.91	\$22,635.93	\$33,011.84	(\$6,061.43)	\$33,039.07
7300 - Indirect Cost Pool Expense	\$6,954.33	\$3,907.50	\$0.00	\$11,391.20	\$410.66	\$5,670.75	\$1,492.95	\$185.04	\$2,924.52	\$430.04	\$40.69		\$2,191.34	\$4,330.47	\$6,562.50	(\$1,224.84)	\$6,722.13
7500 - Contract/Consultant Services	\$0.00	\$4,280.00	\$0.00	\$18,460.56	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,133.07)	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$1,017.50	\$3,440.00
8100 - Non personnel expenses	\$309.60	\$17,662.35	\$0.00	\$5,573.37	\$129.55	\$717.74	\$263.97	\$0.00	(\$3,395.16)	\$0.00	\$818.64		\$217.03	\$171.19	\$1,206.86	\$5,225.99	\$2,694.86
8200 - Facility & equipment expenses	\$33.28	\$5,489.44	\$0.00	\$8,081.00	\$368.00	\$1,279.00	\$296.00	\$0.00	\$540.00	\$0.00	\$696.00		\$1,676.00	\$296.00	\$2,668.00	\$5,961.80	\$4,657.29
8300 - Travel & meetings expenses	\$0.00	\$1,880.70	\$0.00	\$5,346.57	\$14.00	\$2,167.94	\$325.50	\$0.00	\$1,618.60	\$0.00	\$1,045.86		\$1,634.43	\$0.00	\$2,680.29	\$640.50	\$201.40
8400 - Insurance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8700 - Food Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$1,945.51	\$0.00
8800 - In-Kind Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$773.34	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$29,355.79
Total - Expense	\$42,166.98	\$51,841.14	\$300.00	\$106,981.28	\$3,047.47	\$38,700.72	\$10,524.25	\$1,109.04	\$15,420.54	\$2,492.11	\$2,601.19		\$17,292.33	\$27,433.59	\$47,327.11	\$7,505.03	\$80,346.64
Net Ordinary Income	(\$42,166.98)	\$35,323.04	(\$300.00)	\$66,497.72	(\$152.14)	(\$4,948.48)	\$1,799.09	(\$1,009.17)	(\$2,716.14)	(\$2,492.11)	\$330.56		\$5,017.69	(\$21,166.95)	(\$15,818.70)	\$49,543.15	\$47,840.21
Other Income and Expenses																	
Other Expense																	
8500 - Other Expense	\$0.00	\$6,357.88	\$0.00	\$22,809.33	\$1,429.85	\$1,405.81	\$59.70	\$0.00	\$4,457.72	\$0.00	\$0.00		\$372.48	\$29.85	\$402.33	\$12,779.15	\$21,257.25
Total - Other Expense	\$0.00	\$6,357.88	\$0.00	\$22,809.33	\$1,429.85	\$1,405.81	\$59.70	\$0.00	\$4,457.72	\$0.00	\$0.00		\$372.48	\$29.85	\$402.33	\$12,779.15	\$21,257.25

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
Jan 2025, Feb 2025
Options: Activity Only

Housing

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4200 - Miscellaneous Revenue	\$0.00	\$9,926.82	(\$9,926.82)	0.00%
4400 - State Revenue	\$0.00	\$1,013.32	(\$1,013.32)	0.00%
4500 - Federal Revenue	\$1,179,860.00	\$204,757.62	\$975,102.38	17.35%
5000 - Rental Revenue	\$0.00	\$79,760.00	(\$79,760.00)	0.00%
5100 - Program Fee Revenue	\$0.00	\$14,689.40	(\$14,689.40)	0.00%
5300 - Interest and Dividends	\$0.00	\$26,011.36	(\$26,011.36)	0.00%
5400 - Revenue from other sources	\$130,457.00	\$38,912.70	\$91,544.30	29.83%
Total - Income	\$1,310,317.00	\$375,071.22	\$935,245.78	28.62%
Gross Profit	\$1,310,317.00	\$375,071.22	\$935,245.78	28.62%
Expense				
7000 - Grants, contracts, & direct assistance	\$0.00	\$64,812.70	(\$64,812.70)	0.00%
7200 - Salaries & related expenses	\$0.00	\$153,889.81	(\$153,889.81)	0.00%
7300 - Indirect Cost Pool Expense	\$0.00	\$32,030.76	(\$32,030.76)	0.00%
7500 - Contract/Consultant Services	\$0.00	\$15,893.00	(\$15,893.00)	0.00%
8100 - Non personnel expenses	\$0.00	\$22,618.81	(\$22,618.81)	0.00%
8200 - Facility & equipment expenses	\$1,141,724.00	\$180,647.12	\$961,076.88	15.82%
8300 - Travel & meetings expenses	\$0.00	\$21,984.69	(\$21,984.69)	0.00%
8400 - Insurance Expense	\$6,750.00	\$3,273.00	\$3,477.00	48.49%
8600 - Business expenses	\$118,597.00	\$0.00	\$118,597.00	0.00%
Total - Expense	\$1,267,071.00	\$495,149.89	\$771,921.11	39.08%
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$43,246.00	\$15,330.50	\$27,915.50	35.45%
Total - Other Expense	\$43,246.00	\$15,330.50	\$27,915.50	35.45%
Net Income	\$0.00	(\$135,409.17)	\$135,409.17	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Income/Expense Statement Summary
Jan 2025, Feb 2025

Financial Row	40 Housing Department									
	Apartments		Construction	HUD Apartments (Lift)	Housing Weatherization		Total	Self Help Housing	TMA	Total
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Ordinary Income/Expense										
Income										
4000 - Contribution Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4100 - Inkind Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4200 - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$9,926.82	\$0.00	\$9,926.82	\$0.00	\$0.00	\$9,926.82
4400 - State Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$1,013.32	\$0.00	\$1,013.32	\$0.00	\$0.00	\$1,013.32
4500 - Federal Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$92,500.93	\$0.00	\$92,500.93	\$0.00	\$112,256.69	\$204,757.62
4900 - Recoveries from Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5000 - Rental Revenue	\$0.00	\$79,760.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,760.00
5100 - Program Fee Revenue	\$15.00	\$1,118.20	\$0.00	\$4,901.41	\$8,654.79	\$0.00	\$8,654.79	\$0.00	\$0.00	\$14,689.40
5300 - Interest and Dividends	\$23,260.00	\$2,675.72	\$0.00	\$0.00	\$75.64	\$0.00	\$75.64	\$0.00	\$0.00	\$26,011.36
5400 - Revenue from other sources	\$0.00	\$2,450.00	\$0.00	\$0.00	\$36,462.70	\$0.00	\$36,462.70	\$0.00	\$0.00	\$38,912.70
5800 - Special Event	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total - Income	\$23,275.00	\$86,003.92	\$0.00	\$4,901.41	\$148,634.20	\$0.00	\$148,634.20	\$0.00	\$112,256.69	\$375,071.22
Expense										
7000 - Grants, contracts, & direct assistance	\$25,360.00	\$2,990.00	\$0.00	\$0.00	\$36,462.70	\$0.00	\$36,462.70	\$0.00	\$0.00	\$64,812.70
7200 - Salaries & related expenses	\$16,542.60	\$1,215.58	\$74,434.89	(\$10.09)	(\$8,267.74)	\$14,929.23	\$6,661.49	\$0.00	\$55,045.34	\$153,889.81
7300 - Indirect Cost Pool Expense	\$3,276.64	\$486.57	\$14,450.50	\$1,314.48	(\$1,618.10)	\$3,036.33	\$1,418.23	\$0.00	\$11,084.34	\$32,030.76
7500 - Contract/Consultant Services	\$0.00	\$1,375.00	(\$450.00)	\$0.00	\$14,968.00	\$0.00	\$14,968.00	\$0.00	\$0.00	\$15,893.00
8100 - Non personnel expenses	\$0.00	\$2,370.00	(\$728.01)	\$0.00	\$18,352.62	\$0.00	\$18,352.62	\$0.00	\$2,624.20	\$22,618.81
8200 - Facility & equipment expenses	\$0.00	\$27,033.04	\$2,017.83	\$0.00	\$145,796.25	\$0.00	\$145,796.25	\$0.00	\$5,800.00	\$180,647.12
8300 - Travel & meetings expenses	\$0.00	(\$77.32)	\$536.99	\$67.90	\$6,879.79	\$0.00	\$6,879.79	\$0.00	\$14,577.33	\$21,984.69
8400 - Insurance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$3,273.00	\$0.00	\$3,273.00	\$0.00	\$0.00	\$3,273.00
8700 - Food Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8800 - In-Kind Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total - Expense	\$45,179.24	\$35,392.87	\$90,262.20	\$1,372.29	\$215,846.52	\$17,965.56	\$233,812.08	\$0.00	\$89,131.21	\$495,149.89
Net Ordinary Income	(\$21,904.24)	\$50,611.05	(\$90,262.20)	\$3,529.12	(\$67,212.32)	(\$17,965.56)	(\$85,177.88)	\$0.00	\$23,125.48	(\$120,078.67)
Other Income and Expenses										
Other Expense										
8500 - Other Expense	\$0.00	\$1,261.70	\$1,466.17	\$0.00	\$12,423.53	\$0.00	\$12,423.53	\$0.00	\$179.10	\$15,330.50
Total - Other Expense	\$0.00	\$1,261.70	\$1,466.17	\$0.00	\$12,423.53	\$0.00	\$12,423.53	\$0.00	\$179.10	\$15,330.50

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
Jan 2025, Feb 2025
Options: Activity Only

Transit

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4400 - State Revenue	\$0.00	\$44,985.00	(\$44,985.00)	0.00%
4500 - Federal Revenue	\$0.00	\$123,447.00	(\$123,447.00)	0.00%
5000 - Rental Revenue	\$0.00	\$651.00	(\$651.00)	0.00%
5100 - Program Fee Revenue	\$0.00	\$50,044.62	(\$50,044.62)	0.00%
5300 - Interest and Dividends	\$0.00	\$25.83	(\$25.83)	0.00%
Total - Income	\$0.00	\$219,153.45	(\$219,153.45)	0.00%
Gross Profit	\$0.00	\$219,153.45	(\$219,153.45)	0.00%
Expense				
7200 - Salaries & related expenses	\$0.00	\$125,524.76	(\$125,524.76)	0.00%
7300 - Indirect Cost Pool Expense	\$0.00	\$25,246.06	(\$25,246.06)	0.00%
7500 - Contract/Consultant Services	\$0.00	\$2,153.29	(\$2,153.29)	0.00%
8100 - Non personnel expenses	\$0.00	\$7,128.08	(\$7,128.08)	0.00%
8200 - Facility & equipment expenses	\$0.00	\$6,282.29	(\$6,282.29)	0.00%
8300 - Travel & meetings expenses	\$0.00	\$21,545.38	(\$21,545.38)	0.00%
8400 - Insurance Expense	\$0.00	\$14,533.07	(\$14,533.07)	0.00%
Total - Expense	\$0.00	\$202,412.93	(\$202,412.93)	0.00%
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$0.00	\$8,120.62	(\$8,120.62)	0.00%
Total - Other Expense	\$0.00	\$8,120.62	(\$8,120.62)	0.00%
Net Income	\$0.00	\$8,619.90	(\$8,619.90)	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Income/Expense Statement Summary
Jan 2025, Feb 2025

Financial Row	50 Transportation		
		Transit	Total
	Amount	Amount	Amount
Ordinary Income/Expense			
Income			
4000 - Contribution Revenue	\$0.00	\$0.00	\$0.00
4100 - Inkind Revenue	\$0.00	\$0.00	\$0.00
4200 - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00
4400 - State Revenue	\$0.00	\$44,985.00	\$44,985.00
4500 - Federal Revenue	\$0.00	\$123,447.00	\$123,447.00
4900 - Recoveries from Programs	\$0.00	\$0.00	\$0.00
5000 - Rental Revenue	\$0.00	\$651.00	\$651.00
5100 - Program Fee Revenue	\$0.00	\$50,044.62	\$50,044.62
5300 - Interest and Dividends	\$0.00	\$25.83	\$25.83
5400 - Revenue from other sources	\$0.00	\$0.00	\$0.00
5800 - Special Event	\$0.00	\$0.00	\$0.00
Total - Income	\$0.00	\$219,153.45	\$219,153.45
Expense			
7000 - Grants, contracts, & direct assistance	\$0.00	\$0.00	\$0.00
7200 - Salaries & related expenses	\$5,474.88	\$120,049.88	\$125,524.76
7300 - Indirect Cost Pool Expense	\$1,094.08	\$24,151.98	\$25,246.06
7500 - Contract/Consultant Services	\$0.00	\$2,153.29	\$2,153.29
8100 - Non personnel expenses	\$0.00	\$7,128.08	\$7,128.08
8200 - Facility & equipment expenses	\$0.00	\$6,282.29	\$6,282.29
8300 - Travel & meetings expenses	\$0.00	\$21,545.38	\$21,545.38
8400 - Insurance Expense	\$0.00	\$14,533.07	\$14,533.07
8700 - Food Expenses	\$0.00	\$0.00	\$0.00
8800 - In-Kind Expenses	\$0.00	\$0.00	\$0.00
Total - Expense	\$6,568.96	\$195,843.97	\$202,412.93
Net Ordinary Income	(\$6,568.96)	\$23,309.48	\$16,740.52
Other Income and Expenses			
Other Expense			
8500 - Other Expense	\$0.00	\$8,120.62	\$8,120.62
Total - Other Expense	\$0.00	\$8,120.62	\$8,120.62

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
Jan 2025, Feb 2025
Options: Activity Only

Economic Development

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4000 - Contribution Revenue	\$0.00	\$0.01	(\$0.01)	0.00%
4400 - State Revenue	\$0.00	\$9,829.67	(\$9,829.67)	0.00%
5100 - Program Fee Revenue	\$0.00	\$44,577.43	(\$44,577.43)	0.00%
5300 - Interest and Dividends	\$0.00	\$3,314.94	(\$3,314.94)	0.00%
5400 - Revenue from other sources	\$0.00	\$156.11	(\$156.11)	0.00%
5800 - Special Event	\$0.00	\$350.00	(\$350.00)	0.00%
Total - Income	\$0.00	\$58,228.16	(\$58,228.16)	0.00%
Gross Profit	\$0.00	\$58,228.16	(\$58,228.16)	0.00%
Expense				
7200 - Salaries & related expenses	\$0.00	\$43,581.46	(\$43,581.46)	0.00%
7300 - Indirect Cost Pool Expense	\$0.00	\$8,855.09	(\$8,855.09)	0.00%
7500 - Contract/Consultant Services	\$0.00	\$10,274.05	(\$10,274.05)	0.00%
8100 - Non personnel expenses	\$0.00	\$3,332.68	(\$3,332.68)	0.00%
8200 - Facility & equipment expenses	\$0.00	\$27,214.50	(\$27,214.50)	0.00%
8300 - Travel & meetings expenses	\$0.00	\$2,205.90	(\$2,205.90)	0.00%
Total - Expense	\$0.00	\$95,463.68	(\$95,463.68)	0.00%
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$0.00	\$6,291.29	(\$6,291.29)	0.00%
Total - Other Expense	\$0.00	\$6,291.29	(\$6,291.29)	0.00%
Net Income	\$0.00	(\$43,526.81)	\$43,526.81	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Income/Expense Statement Summary
Jan 2025, Feb 2025

Financial Row	60 Economic Development						
	Economic Developmen t/Lending						Total
				Clayton Lake	State Parks Hugo Lake	Raymond Gary	
		Amount	Amount	Amount	Amount	Amount	
Total Amount							
Ordinary Income/Expense							
Income							
4000 - Contribution Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01	\$0.01
4100 - Inkind Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4200 - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4400 - State Revenue	\$0.00	\$0.00	\$4,752.50	\$0.00	\$5,077.17	\$9,829.67	\$9,829.67
4500 - Federal Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4900 - Recoveries from Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5000 - Rental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100 - Program Fee Revenue	\$2,580.01	\$15,055.30	\$1,838.61	\$21,272.30	\$3,831.21	\$41,997.42	\$44,577.43
5300 - Interest and Dividends	\$3,314.88	\$0.03	\$0.00	\$0.03	\$0.00	\$0.06	\$3,314.94
5400 - Revenue from other sources	\$0.00	\$17.50	\$0.00	\$43.61	\$95.00	\$156.11	\$156.11
5800 - Special Event	\$0.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00	\$350.00
Total - Income	\$5,894.89	\$15,072.83	\$6,591.11	\$21,665.94	\$9,003.39	\$52,333.27	\$58,228.16
Expense							
7000 - Grants, contracts, & direct assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7200 - Salaries & related expenses	\$0.00	\$0.00	\$7,870.64	\$28,537.86	\$7,172.96	\$43,581.46	\$43,581.46
7300 - Indirect Cost Pool Expense	\$0.00	\$0.00	\$1,601.81	\$5,802.63	\$1,450.65	\$8,855.09	\$8,855.09
7500 - Contract/Consultant Services	\$0.00	\$8,692.30	\$190.00	\$971.75	\$420.00	\$10,274.05	\$10,274.05
8100 - Non personnel expenses	\$0.00	\$1,451.21	\$620.15	\$350.83	\$910.49	\$3,332.68	\$3,332.68
8200 - Facility & equipment expenses	\$0.00	\$10,980.03	\$3,952.42	\$9,677.82	\$2,604.23	\$27,214.50	\$27,214.50
8300 - Travel & meetings expenses	\$0.00	\$524.59	\$99.40	\$27.30	\$1,554.61	\$2,205.90	\$2,205.90
8400 - Insurance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8700 - Food Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8800 - In-Kind Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total - Expense	\$0.00	\$21,648.13	\$14,334.42	\$45,368.19	\$14,112.94	\$95,463.68	\$95,463.68
Net Ordinary Income	\$5,894.89	(\$6,575.30)	(\$7,743.31)	(\$23,702.25)	(\$5,109.55)	(\$43,130.41)	(\$37,235.52)
Other Income and Expenses							
Other Expense							
8500 - Other Expense	\$0.00	\$4,217.13	\$369.91	\$1,047.59	\$656.66	\$6,291.29	\$6,291.29
Total - Other Expense	\$0.00	\$4,217.13	\$369.91	\$1,047.59	\$656.66	\$6,291.29	\$6,291.29

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
From Dec 2024 to Nov 2025
Options: Activity Only

HS 24-25

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4100 - Inkind Revenue	\$449,917.00	\$115,891.42	\$334,025.58	25.76%
4200 - Miscellaneous Revenue	\$0.00	\$4,622.80	(\$4,622.80)	0.00%
4500 - Federal Revenue	\$3,592,315.00	\$701,639.00	\$2,890,676.00	19.53%
Total - Income	\$4,042,232.00	\$822,153.22	\$3,220,078.78	20.34%
Gross Profit	\$4,042,232.00	\$822,153.22	\$3,220,078.78	20.34%
Expense				
7200 - Salaries & related expenses				
7220 - Salaries & wages - other	\$2,181,850.24	\$461,774.35	\$1,720,075.89	21.16%
7230 - Pension plan contributions	\$206,265.12	\$33,142.60	\$173,122.52	16.07%
7240 - Employee benefits - not pension	\$186,863.13	\$77,110.16	\$109,752.97	41.27%
7250 - Payroll taxes, etc.	\$220,091.66	\$37,701.54	\$182,390.12	17.13%
Total - 7200 - Salaries & related expenses	\$2,795,070.15	\$609,728.65	\$2,185,341.50	21.81%
7300 - Indirect Cost Pool Expense	\$536,183.00	\$121,963.04	\$414,219.96	22.75%
7500 - Contract/Consultant Services	\$46,700.00	\$9,752.26	\$36,947.74	20.88%
8100 - Non personnel expenses				
8110 - Office/Teaching Supplies	\$14,500.00	\$17,357.06	(\$2,857.06)	119.70%
8120 - Other/Maint Supplies	\$0.00	\$4,216.46	(\$4,216.46)	0.00%
8130 - Telephone & Internet	\$10,500.00	\$14,583.52	(\$4,083.52)	138.89%
8140 - Postage & shipping	\$160.00	\$26.33	\$133.67	16.46%
8150 - Medical/Dental Supplies	\$0.00	\$2,001.24	(\$2,001.24)	0.00%
8170 - Printing & copying	\$1,080.00	\$942.00	\$138.00	87.22%
8180 - Fatherhood	\$1,000.00	\$0.00	\$1,000.00	0.00%
Total - 8100 - Non personnel expenses	\$27,240.00	\$39,126.61	(\$11,886.61)	143.64%
8200 - Facility & equipment expenses				
8210 - Space Lease	\$9,997.80	\$978.37	\$9,019.43	9.79%
8220 - Electric	\$14,750.00	\$9,527.02	\$5,222.98	64.59%
8225 - Water	\$5,500.00	\$1,573.75	\$3,926.25	28.61%
8230 - Trash	\$2,000.00	\$2,076.40	(\$76.40)	103.82%
8235 - Sewer	\$2,000.00	\$1,295.18	\$704.82	64.76%
8240 - Natural Gas	\$2,000.00	\$773.77	\$1,226.23	38.69%
8260 - Repair/Maint for Building/Equip	\$14,918.40	\$7,050.78	\$7,867.62	47.26%
Total - 8200 - Facility & equipment expenses	\$51,166.20	\$23,275.27	\$27,890.93	45.49%
8300 - Travel & meetings expenses				
8310 - Local Travel	\$10,000.00	\$7,079.64	\$2,920.36	70.80%
8320 - Out of Area Travel	\$3,659.65	\$0.00	\$3,659.65	0.00%
8330 - Fuel Cost	\$0.00	\$699.53	(\$699.53)	0.00%
8335 - Vehicle Repair & Maint	\$2,865.00	\$4.39	\$2,860.61	0.15%
8340 - Child Transportation Exp	\$0.00	\$1,079.09	(\$1,079.09)	0.00%
Total - 8300 - Travel & meetings expenses	\$16,524.65	\$8,862.65	\$7,662.00	53.63%
8400 - Insurance Expense	\$24,675.00	\$0.00	\$24,675.00	0.00%
8700 - Food Expenses	\$46,800.00	\$48,871.20	(\$2,071.20)	104.43%
8800 - In-Kind Expenses	\$449,917.00	\$115,891.42	\$334,025.58	25.76%
Total - Expense	\$3,994,276.00	\$977,471.10	\$3,016,804.90	24.47%
Other Income and Expenses				
Other Expense				
8500 - Other Expense				
8520 - Recognition	\$0.00	\$615.68	(\$615.68)	0.00%
8530 - Fees/Dues	\$5,000.00	\$3,706.53	\$1,293.47	74.13%
8540 - Training & TTA	\$39,956.00	\$9,341.74	\$30,614.26	23.38%
8560 - Computer & Software Related Expenses	\$0.00	\$4,746.92	(\$4,746.92)	0.00%
8570 - Advertising & Community Sponsorships	\$2,000.00	\$2,982.53	(\$982.53)	149.13%
8590 - Other Expenses	\$1,000.00	\$86.91	\$913.09	8.69%
Total - 8500 - Other Expense	\$47,956.00	\$21,480.31	\$26,475.69	44.79%
Total - Other Expense	\$47,956.00	\$21,480.31	\$26,475.69	44.79%
Net Income	\$0.00	(\$176,798.19)	\$176,798.19	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
From Dec 2024 to Nov 2025
Options: Activity Only

EHS 2425

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4100 - Inkind Revenue	\$126,900.00	\$8,690.79	\$118,209.21	6.85%
4500 - Federal Revenue	\$1,022,216.00	\$192,055.00	\$830,161.00	18.79%
Total - Income	\$1,149,116.00	\$200,745.79	\$948,370.21	17.47%
Gross Profit	\$1,149,116.00	\$200,745.79	\$948,370.21	17.47%
Expense				
7200 - Salaries & related expenses				
7220 - Salaries & wages - other	\$536,097.00	\$134,093.96	\$402,003.04	25.01%
7230 - Pension plan contributions	\$52,334.65	\$6,756.66	\$45,577.99	12.91%
7240 - Employee benefits - not pension	\$64,519.97	\$23,289.98	\$41,229.99	36.10%
7250 - Payroll taxes, etc.	\$55,863.38	\$11,034.33	\$44,829.05	19.75%
Total - 7200 - Salaries & related expenses	\$708,815.00	\$175,174.93	\$533,640.07	24.71%
7300 - Indirect Cost Pool Expense	\$134,791.00	\$35,479.77	\$99,311.23	26.32%
7500 - Contract/Consultant Services	\$2,500.00	\$1,145.44	\$1,354.56	45.82%
8100 - Non personnel expenses				
8110 - Office/Teaching Supplies	\$34,340.00	\$6,758.26	\$27,581.74	19.68%
8120 - Other/Maint Supplies	\$0.00	\$1,359.02	(\$1,359.02)	0.00%
8130 - Telephone & Internet	\$13,400.00	\$1,958.04	\$11,441.96	14.61%
8140 - Postage & shipping	\$500.00	\$8.72	\$491.28	1.74%
8150 - Medical/Dental Supplies	\$0.00	\$778.19	(\$778.19)	0.00%
8160 - Events/Meeting Expense	\$0.00	\$51.90	(\$51.90)	0.00%
8170 - Printing & copying	\$500.00	\$341.57	\$158.43	68.31%
8180 - Fatherhood	\$2,500.00	\$0.00	\$2,500.00	0.00%
Total - 8100 - Non personnel expenses	\$51,240.00	\$11,255.70	\$39,984.30	21.97%
8200 - Facility & equipment expenses				
8210 - Space Lease	\$0.00	\$88.37	(\$88.37)	0.00%
8220 - Electric	\$9,000.00	\$2,211.05	\$6,788.95	24.57%
8225 - Water	\$1,000.00	\$460.79	\$539.21	46.08%
8230 - Trash	\$1,000.00	\$564.80	\$435.20	56.48%
8235 - Sewer	\$1,000.00	\$334.00	\$666.00	33.40%
8240 - Natural Gas	\$100.00	\$412.68	(\$312.68)	412.68%
8260 - Repair/Maint for Building/Equip	\$27,000.00	\$1,242.44	\$25,757.56	4.60%
Total - 8200 - Facility & equipment expenses	\$39,100.00	\$5,314.13	\$33,785.87	13.59%
8300 - Travel & meetings expenses				
8310 - Local Travel	\$5,000.00	\$709.14	\$4,290.86	14.18%
8320 - Out of Area Travel	\$3,400.00	\$0.00	\$3,400.00	0.00%
8330 - Fuel Cost	\$0.00	\$237.82	(\$237.82)	0.00%
8335 - Vehicle Repair & Maint	\$0.00	\$0.94	(\$0.94)	0.00%
Total - 8300 - Travel & meetings expenses	\$8,400.00	\$947.90	\$7,452.10	11.28%
8400 - Insurance Expense	\$13,500.00	\$0.00	\$13,500.00	0.00%
8700 - Food Expenses	\$22,070.00	\$7,306.41	\$14,763.59	33.11%
8800 - In-Kind Expenses	\$126,900.00	\$8,690.79	\$118,209.21	6.85%
Total - Expense	\$1,107,316.00	\$245,315.07	\$862,000.93	22.15%
Other Income and Expenses				
Other Expense				
8500 - Other Expense				
8520 - Recognition	\$0.00	\$163.54	(\$163.54)	0.00%
8530 - Fees/Dues	\$3,000.00	\$907.85	\$2,092.15	30.26%
8540 - Training & TTA	\$19,304.00	\$4,887.59	\$14,416.41	25.32%
8560 - Computer & Software Related Expenses	\$0.00	\$1,748.34	(\$1,748.34)	0.00%
8570 - Advertising & Community Sponsorships	\$1,000.00	\$687.36	\$312.64	68.74%
8590 - Other Expenses	\$18,496.00	\$0.00	\$18,496.00	0.00%
Total - 8500 - Other Expense	\$41,800.00	\$8,394.68	\$33,405.32	20.08%
Total - Other Expense	\$41,800.00	\$8,394.68	\$33,405.32	20.08%
Net Income	\$0.00	(\$52,963.96)	\$52,963.96	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
From Jan 2024 to Nov 2025
Options: Activity Only

EHSCC 24-25

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4100 - Inkind Revenue	\$103,115.00	\$3,769.84	\$99,345.16	3.66%
4500 - Federal Revenue	\$2,267,831.00	\$1,149,181.00	\$1,118,650.00	50.67%
Total - Income	\$2,370,946.00	\$1,152,950.84	\$1,217,995.16	48.63%
Gross Profit	\$2,370,946.00	\$1,152,950.84	\$1,217,995.16	48.63%
Expense				
7200 - Salaries & related expenses				
7220 - Salaries & wages - other	\$487,412.00	\$363,708.72	\$123,703.28	74.62%
7230 - Pension plan contributions	\$48,741.00	\$32,670.83	\$16,070.17	67.03%
7240 - Employee benefits - not pension	\$65,279.00	\$64,309.90	\$969.10	98.52%
7250 - Payroll taxes, etc.	\$41,674.00	\$28,440.15	\$13,233.85	68.24%
Total - 7200 - Salaries & related expenses	\$643,106.00	\$489,129.60	\$153,976.40	76.06%
7300 - Indirect Cost Pool Expense	\$128,189.00	\$95,785.85	\$32,403.15	74.72%
7500 - Contract/Consultant Services				
7540 - Professional Services	\$8,000.00	\$0.00	\$8,000.00	0.00%
7550 - Contract Services	\$15,840.00	\$4,618.92	\$11,221.08	29.16%
7560 - Partner Contracts	\$1,030,236.00	\$455,014.93	\$575,221.07	44.17%
Total - 7500 - Contract/Consultant Services	\$1,054,076.00	\$459,633.85	\$594,442.15	43.61%
8100 - Non personnel expenses				
8110 - Office/Teaching Supplies	\$56,000.00	\$31,312.16	\$24,687.84	55.91%
8120 - Other/Maint Supplies	\$0.00	\$6,828.68	(\$6,828.68)	0.00%
8130 - Telephone & Internet	\$9,000.00	\$2,639.23	\$6,360.77	29.32%
8140 - Postage & shipping	\$1,000.00	\$67.48	\$932.52	6.75%
8150 - Medical/Dental Supplies	\$2,000.00	\$2,563.16	(\$563.16)	128.16%
8170 - Printing & copying	\$7,000.00	\$1,676.37	\$5,323.63	23.95%
8180 - Fatherhood	\$2,000.00	\$0.00	\$2,000.00	0.00%
Total - 8100 - Non personnel expenses	\$77,000.00	\$45,087.08	\$31,912.92	58.55%
8200 - Facility & equipment expenses				
8210 - Space Lease	\$0.00	\$398.66	(\$398.66)	0.00%
8220 - Electric	\$4,400.00	\$1,815.47	\$2,584.53	41.26%
8225 - Water	\$400.00	\$601.81	(\$201.81)	150.45%
8230 - Trash	\$100.00	\$384.09	(\$284.09)	384.09%
8235 - Sewer	\$400.00	\$524.66	(\$124.66)	131.17%
8240 - Natural Gas	\$100.00	\$360.95	(\$260.95)	360.95%
8260 - Repair/Maint for Building/Equip	\$45,000.00	\$16,429.51	\$28,570.49	36.51%
Total - 8200 - Facility & equipment expenses	\$50,400.00	\$20,515.15	\$29,884.85	40.70%
8300 - Travel & meetings expenses				
8310 - Local Travel	\$7,500.00	\$5,295.28	\$2,204.72	70.60%
8320 - Out of Area Travel	\$5,000.00	\$851.88	\$4,148.12	17.04%
8330 - Fuel Cost	\$2,500.00	\$1,232.67	\$1,267.33	49.31%
8335 - Vehicle Repair & Maint	\$2,500.00	\$140.50	\$2,359.50	5.62%
Total - 8300 - Travel & meetings expenses	\$17,500.00	\$7,520.33	\$9,979.67	42.97%
8400 - Insurance Expense	\$6,000.00	\$0.00	\$6,000.00	0.00%
8700 - Food Expenses	\$6,000.00	\$202.02	\$5,797.98	3.37%
8800 - In-Kind Expenses	\$103,115.00	\$3,769.84	\$99,345.16	3.66%
Total - Expense	\$2,085,386.00	\$1,121,643.72	\$963,742.28	53.79%
Other Income and Expenses				
Other Expense				
8500 - Other Expense				
8520 - Recognition	\$9,150.00	\$38.48	\$9,111.52	0.42%
8530 - Fees/Dues	\$1,500.00	\$335.07	\$1,164.93	22.34%
8540 - Training & TTA	\$42,863.00	\$21,953.04	\$20,909.96	51.22%
8560 - Computer & Software Related Expenses	\$26,000.00	\$3,386.54	\$22,613.46	13.03%
8570 - Advertising & Community Sponsorships	\$7,000.00	\$5,096.13	\$1,903.87	72.80%
8590 - Other Expenses	\$3,000.00	\$0.00	\$3,000.00	0.00%
8595 - Subsidy Expense	\$196,047.00	\$141,101.30	\$54,945.70	71.97%
Total - 8500 - Other Expense	\$285,560.00	\$171,910.56	\$113,649.44	60.20%
Total - Other Expense	\$285,560.00	\$171,910.56	\$113,649.44	60.20%
Net Income	\$0.00	(\$140,603.44)	\$140,603.44	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Credit Card Vendor Totals
Feb 2025
Options: Show Zeros

NAME	AMOUNT (GROSS)
DAVISON FUELS & OIL, LLC	\$8,385.11
Elan Travel Bank	\$23,225.64
HOME DEPOT BRC/GECF	\$3,997.37
TCM BANK NA	\$795.23
WAL-MART COMMUNITY BRC	\$5,480.72
Total	\$41,894.07

Item E
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Program	Facility & equipment expenses				Food Expenses				Assistance				Non personnel expenses				Other Expense				Travel & meetings expenses				Total													
	Renovation (Inv Items)		Building/Equip		Total	Direct	Cost	Food Expense	Total	Assistance - Other	ng	Expense	ng	Supplies	nt	Supplies	ve & Internet	X	Materials	Total	rd	Expenses	Fees/Dues	ng		Expense	ive	Expense	Recognition	ining & TTA	Total	Fuel Cost	Area	Travel	Total			
	Amount	Amount	Amount	Amount																																Amount	Amount	Amount
Administration			\$15.38	\$15.38				\$162.90	\$162.90			\$24.75		\$16.21		(\$140.85)		\$209.29				(\$99.89)		\$171.00	\$1,907.01				\$130.08	\$135.52			\$2,343.61	\$0.00		\$0.00	\$2,322.00	
Apartments			\$394.37	\$394.37														\$209.29				\$209.29									\$0.00	\$135.76		\$135.76	\$739.42			
Community Services				\$0.00										\$6,041.95				\$6,041.95								\$340.50				\$175.00	\$515.50		\$0.00	\$6,557.45				
Early Head Start Child Care			\$40.85	\$40.85														\$135.22												\$440.21	\$148.26		\$148.26	\$764.54				
Early Learning Centers				\$0.00			\$126.11	\$126.11						\$767.15				\$767.15												\$21.00	\$1,078.25		\$0.00	\$1,971.51				
Head Start			\$78.54	\$78.54	\$78.96	\$64.90	\$372.55	\$516.41						\$853.68				\$853.68						\$223.39						\$12.00	\$846.57	\$1,081.96	\$285.13	\$285.13	\$2,815.72			
Healthy Start				\$0.00					\$0.00								\$0.00	\$468.00						\$70.00		\$1,290.00		\$431.25			\$2,745.17	\$2,205.67	\$2,205.67	\$4,950.84				
Housing	\$57.27	\$108.36	\$108.36	\$105.63			\$69.85	\$69.85						\$51.00			\$51.00							\$148.76							\$148.76	\$54.60	\$1,450.27	\$1,504.87	\$1,940.11			
Safe Place Healing Hearts				\$0.00					\$0.00								\$0.00	\$126.18													\$126.18		\$0.00	\$126.18				
State Park Operations			\$792.93	\$792.93												\$87.36	\$852.17	\$939.53					\$165.00								\$165.00	\$369.04		\$369.04	\$2,666.50			
Strong Fathers Program				\$0.00					\$0.00					\$76.73				\$76.73													\$0.00	\$0.00	\$0.00	\$0.00	\$78.73			
TMA				\$0.00					\$0.00									\$0.00													\$0.00	\$0.00	\$0.00	\$0.00	\$2,678.80			
TRANSIT				\$0.00					\$0.00									\$99.22						\$171.00							\$171.00	\$6,277.22	\$2,678.80	\$2,678.80	\$6,277.22	\$8,547.44		
Tri-CORPS				\$0.00					\$0.00									\$0.00													\$101.50	\$101.50	\$590.16	\$590.16	\$691.66			
Weatherization				\$0.00					\$0.00									\$0.00													\$0.00	\$1,111.35		\$1,111.35	\$1,111.35			
WRO				\$0.00			\$725.71	\$725.71					\$364.65	\$426.14	\$480.03			\$1,270.82					\$30.00								\$724.73	\$754.73		\$0.00	\$2,751.26			
Youth Build		\$623.04		\$623.04				\$0.00	\$126.49									\$0.00								\$441.45					\$1,626.19	\$2,668.59	\$66.44		\$3,484.56			
Total	\$57.27	\$623.04	\$1,430.43	\$2,110.74	\$78.96	\$64.90	\$1,457.12	\$1,600.98	\$126.49	\$389.40	\$8,368.08	\$426.54	\$1,160.68		\$0.00	\$10,344.70	\$1,908.18	\$2,574.41	\$441.45	\$1,630.50	\$2,924.25	\$135.52	\$2,726.15	\$12,340.46	\$8,447.80	\$6,922.90	\$15,370.70	\$41,894.07										

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Comparative Balance Sheet
End of Mar 2025

FINANCIAL ROW	AMOUNT (AS OF MAR 2025)	COMPARISON AMOUNT (AS OF DEC 2024)	VARIANCE	% VARIANCE
ASSETS				
Current Assets				
Bank				
1000 - Cash				
1010 - Checking Account	\$8,283,748.73	\$8,646,823.07	(\$363,074.34)	-4.20%
1020 - Payroll Account	\$403,140.50	\$9,316.68	\$393,823.82	4,227.08%
1021 - First United Accounts Payable	\$16,268.12	\$13,885.75	\$2,382.37	17.16%
1022 - First United TH Reserve	\$148,627.46	\$146,772.86	\$1,854.60	1.26%
1023 - First United General Escrow	\$216,763.14	\$178,390.15	\$38,372.99	21.51%
1024 - First United Marina License	\$254.75	\$253.90	\$0.85	0.33%
1025 - First United Deposit (PayPal)	\$4,754.38	\$2,115.20	\$2,639.18	124.77%
1028 - First United Unrestricted Funds CD	\$856,223.12	\$849,505.41	\$6,717.71	0.79%
1030 - Shamrock Bank - Clayton	\$1,860.64	\$1,854.10	\$6.54	0.35%
1040 - Petty Cash	\$835.00	\$835.00	\$0.00	0.00%
1050 - McCurtain County National Bank	\$17,047.41	\$6,449.31	\$10,598.10	164.33%
1070 - Fund to Fund Allocation Transfers	(\$31.86)	\$0.00	(\$31.86)	0.00%
Total - 1000 - Cash	\$9,949,491.39	\$9,856,201.43	\$93,289.96	0.95%
Total Bank	\$9,949,491.39	\$9,856,201.43	\$93,289.96	0.95%
Accounts Receivable				
1100 - Receivables				
1105 - Accrued Acct Receivable	\$228,938.28	\$272,333.18	(\$43,394.90)	-15.93%
1110 - Accounts Receivable	\$96,210.76	\$730,565.34	(\$634,354.58)	-86.83%
1120 - Due From (A/R)	(\$362.96)	(\$362.96)	\$0.00	0.00%
Total - 1100 - Receivables	\$324,786.08	\$1,002,535.56	(\$677,749.48)	-67.60%
1300 - Other receivables				
1320 - Notes/loans receivable	\$325,700.52	\$334,632.06	(\$8,931.54)	-2.67%
1321 - Loans Receivable from Belmont	\$180,360.48	\$217,351.48	(\$36,991.00)	-17.02%
1322 - Loans Receivable from Clayton	\$230,697.53	\$227,561.53	\$3,136.00	1.38%
1323 - Loans Receivable rom Kiamichi	\$123,563.90	\$123,563.90	\$0.00	0.00%
1324 - Loans Receivable from SOCDC	\$522,001.57	\$522,001.57	\$0.00	0.00%
1326 - Loans Receivable from Rouleau House	\$46,166.24	\$51,909.76	(\$5,743.52)	-11.06%
1327 - Receivable - NW Capital from Building Funds	\$146,301.00	\$0.00	\$146,301.00	0.00%
Total - 1300 - Other receivables	\$1,574,791.24	\$1,477,020.30	\$97,770.94	6.62%
Total Accounts Receivable	\$1,899,577.32	\$2,479,555.86	(\$579,978.54)	-23.39%
Other Current Asset				
1400 - Other assets				
1450 - Prepaid Expenses	\$3,975.00	\$35,814.82	(\$31,839.82)	-88.90%
1465 - Advances Paid	\$302.08	\$0.00	\$302.08	0.00%
Total - 1400 - Other assets	\$4,277.08	\$35,814.82	(\$31,537.74)	-88.06%
1500 - Investments				
1530 - Property/Lots held for Sale	\$375,516.35	\$375,516.35	\$0.00	0.00%
1599 - Undeposited Funds	\$5,820.84	\$468.35	\$5,352.49	1,142.84%
Total - 1500 - Investments	\$381,337.19	\$375,984.70	\$5,352.49	1.42%
NS097 - Interfund Due to /Due from	(\$738.73)	(\$738.73)	\$0.00	0.00%
Payroll Float	\$399,017.97	\$303,788.87	\$95,229.10	31.35%
Total Other Current Asset	\$783,893.51	\$714,849.66	\$69,043.85	9.66%
Total Current Assets	\$12,632,962.22	\$13,050,606.95	(\$417,644.73)	-3.20%
Fixed Assets				
1600 - Fixed operating assets				
1610 - Land	\$1,087,094.00	\$1,087,094.00	\$0.00	0.00%
1620 - Buildings	\$7,056,276.04	\$7,056,276.04	\$0.00	0.00%
1630 - Leasehold Improvements	\$2,123,010.79	\$2,123,010.79	\$0.00	0.00%
1640 - Computers & Equipment over \$5,000	\$1,046,791.74	\$1,046,791.74	\$0.00	0.00%
1650 - Vehicles	\$4,250,106.82	\$4,250,106.82	\$0.00	0.00%
Total - 1600 - Fixed operating assets	\$15,563,279.39	\$15,563,279.39	\$0.00	0.00%
1700 - Accum deprec - fixed operating assets				
1725 - Accum deprec - building	(\$5,745,780.99)	(\$5,745,780.99)	\$0.00	0.00%
1735 - Accum amort - leasehold improvements	(\$2,072,640.82)	(\$2,072,640.82)	\$0.00	0.00%
1740 - Accum. Amortization Leases	(\$19,501.30)	(\$19,501.30)	\$0.00	0.00%
1745 - Accum deprec - furn,fix,equip	(\$56,655.06)	(\$56,655.06)	\$0.00	0.00%
1755 - Accum deprec - vehicles	(\$245,150.94)	(\$245,150.94)	\$0.00	0.00%
Total - 1700 - Accum deprec - fixed operating assets	(\$8,139,729.11)	(\$8,139,729.11)	\$0.00	0.00%
Total Fixed Assets	\$7,423,550.28	\$7,423,550.28	\$0.00	0.00%
Other Assets				
1800 - Other Assets				
1810 - Right to Use Asset - Leases	\$31,847.83	\$31,847.83	\$0.00	0.00%
1950 - Stale Dated Payables	(\$12.99)	(\$12.99)	\$0.00	0.00%
Total - 1800 - Other Assets	\$31,834.84	\$31,834.84	\$0.00	0.00%
Total Other Assets	\$31,834.84	\$31,834.84	\$0.00	0.00%
Total ASSETS	\$20,088,347.34	\$20,505,992.07	(\$417,644.73)	-2.04%

FINANCIAL ROW	AMOUNT (AS OF MAR 2025)	COMPARISON AMOUNT (AS OF DEC 2024)	VARIANCE	% VARIANCE
Liabilities & Equity				
Current Liabilities				
Accounts Payable				
2000 - Payables	(\$18,461.80)	(\$18,324.90)	(\$136.90)	0.75%
Total Accounts Payable	(\$18,461.80)	(\$18,324.90)	(\$136.90)	0.75%
Other Current Liability				
2100 - Accrued liabilities	\$1,184,064.22	\$1,514,880.95	(\$330,816.73)	-21.84%
2400 - Refundable Advances				
2450 - Apartment Sec Deposits Payable	\$30,909.50	\$30,349.50	\$560.00	1.85%
2455 - Sales Taxes Payable	\$752.87	(\$11.25)	\$764.12	-6,792.18%
Total - 2400 - Refundable Advances	\$31,662.37	\$30,338.25	\$1,324.12	4.36%
2500 - Short-term notes & loans payable	\$146,301.00	\$0.00	\$146,301.00	0.00%
Total Other Current Liability	\$1,362,027.59	\$1,545,219.20	(\$183,191.61)	-11.86%
Total Current Liabilities	\$1,343,565.79	\$1,526,894.30	(\$183,328.51)	-12.01%
Long Term Liabilities				
2700 - Long-term notes & loans payable				
2770 - Long-term liabilities - Mower Loan	\$0.00	\$482.99	(\$482.99)	-100.00%
2780 - Lease liability	\$15,846.10	\$15,846.10	\$0.00	0.00%
Total - 2700 - Long-term notes & loans payable	\$15,846.10	\$16,329.09	(\$482.99)	-2.96%
Total Long Term Liabilities	\$15,846.10	\$16,329.09	(\$482.99)	-2.96%
Equity	\$18,728,935.45	\$18,962,768.68	(\$233,833.23)	-1.23%
Total Liabilities & Equity	\$20,088,347.34	\$20,505,992.07	(\$417,644.73)	-2.04%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Comparative Income Statement
Jan 2025, Q1 2025, Feb 2025, Mar 2025

FINANCIAL ROW	AMOUNT (JAN 2025 - MAR 2025)	COMPARATIVE AMOUNT (JAN 2024 - DEC 2024)	VARIANCE	% VARIANCE
Ordinary Income/Expense				
Income				
4000 - Contribution Revenue	\$18,889.61	\$66,066.44	(\$47,176.83)	-71.41%
4100 - Inkind Revenue	\$175,986.10	\$1,519,251.09	(\$1,343,264.99)	-88.42%
4200 - Miscellaneous Revenue	\$174,645.87	\$1,254,930.89	(\$1,080,285.02)	-86.08%
4400 - State Revenue	\$372,023.85	\$1,793,753.10	(\$1,421,729.25)	-79.26%
4500 - Federal Revenue	\$3,426,533.42	\$15,332,655.18	(\$11,906,121.76)	-77.65%
4900 - Recoveries from Programs	\$1,029,196.59	\$3,993,852.84	(\$2,964,656.25)	-74.23%
5000 - Rental Revenue	\$215,325.99	\$756,661.79	(\$541,335.80)	-71.54%
5100 - Program Fee Revenue	\$260,959.72	\$1,522,032.67	(\$1,261,072.95)	-82.85%
5300 - Interest and Dividends	\$73,310.43	\$319,105.51	(\$245,795.08)	-77.03%
5400 - Revenue from other sources	\$41,716.82	\$1,681,254.64	(\$1,639,537.82)	-97.52%
5800 - Special Event	\$13,488.06	\$5,266.00	\$8,222.06	156.13%
Total - Income	\$5,802,076.46	\$28,244,830.15	(\$22,442,753.69)	-79.46%
Cost Of Sales				
8000 - Cost of Goods Sold	\$815.73	\$2,810.86	(\$1,995.13)	-70.98%
Total - Cost Of Sales	\$815.73	\$2,810.86	(\$1,995.13)	-70.98%
Gross Profit	\$5,801,260.73	\$28,242,019.29	(\$22,440,758.56)	-79.46%
Expense				
7000 - Grants, contracts, & direct assistance	\$84,968.56	\$1,770,162.16	(\$1,685,193.60)	-95.20%
7200 - Salaries & related expenses	\$2,533,672.08	\$12,510,254.57	(\$9,976,582.49)	-79.75%
7300 - Indirect Cost Pool Expense	\$452,152.60	\$2,176,494.77	(\$1,724,342.17)	-79.23%
7500 - Contract/Consultant Services	\$296,298.11	\$2,045,519.13	(\$1,749,221.02)	-85.51%
8100 - Non personnel expenses	\$210,417.00	\$1,205,980.27	(\$995,563.27)	-82.55%
8200 - Facility & equipment expenses	\$1,028,353.75	\$3,222,733.80	(\$2,194,380.05)	-68.09%
8300 - Travel & meetings expenses	\$143,715.18	\$640,683.27	(\$496,968.09)	-77.57%
8400 - Insurance Expense	\$416,195.41	\$2,235,204.58	(\$1,819,009.17)	-81.38%
8600 - Business expenses	\$0.00	\$1,704.01	(\$1,704.01)	-100.00%
8700 - Food Expenses	\$282,277.96	\$1,742,261.67	(\$1,459,983.71)	-83.80%
8800 - In-Kind Expenses	\$175,986.10	\$1,519,251.09	(\$1,343,264.99)	-88.42%
Total - Expense	\$5,624,036.75	\$29,070,249.32	(\$23,446,212.57)	-80.65%
Net Ordinary Income	\$177,223.98	(\$828,230.03)	\$1,005,454.01	-121.40%
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$411,057.21	\$1,867,637.48	(\$1,456,580.27)	-77.99%
Total - Other Expense	\$411,057.21	\$1,867,637.48	(\$1,456,580.27)	-77.99%
Net Other Income	(\$411,057.21)	(\$1,867,637.48)	\$1,456,580.27	-77.99%
Net Income	(\$233,833.23)	(\$2,695,867.51)	\$2,462,034.28	-91.33%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Statement of Financial Position
End of Mar 2025

FINANCIAL ROW	AMOUNT
ASSETS	
Current Assets	
Bank	
1000 - Cash	
1010 - Checking Account	\$8,283,748.73
1020 - Payroll Account	\$403,140.50
1021 - First United Accounts Payable	\$16,268.12
1022 - First United TH Reserve	\$148,627.46
1023 - First United General Escrow	\$216,763.14
1024 - First United Marina License	\$254.75
1025 - First United Deposit (PayPal)	\$4,754.38
1028 - First United Unrestricted Funds CD	\$856,223.12
1030 - Shamrock Bank - Clayton	\$1,860.64
1040 - Petty Cash	\$835.00
1050 - McCurtain County National Bank	\$17,047.41
1070 - Fund to Fund Allocation Transfers	(\$31.86)
Total - 1000 - Cash	\$9,949,491.39
Total Bank	\$9,949,491.39
Accounts Receivable	
1100 - Receivables	\$324,786.08
1300 - Other receivables	
1320 - Notes/loans receivable	\$325,700.52
1321 - Loans Receivable from Belmont	\$180,360.48
1322 - Loans Receivable from Clayton	\$230,697.53
1323 - Loans Receivable rom Kiamichi	\$123,563.90
1324 - Loans Receivable from SOCDC	\$522,001.57
1326 - Loans Receivable from Rouleau House	\$46,166.24
1327 - Receivable - NW Capital from Building Funds	\$146,301.00
Total - 1300 - Other receivables	\$1,574,791.24
Total Accounts Receivable	\$1,899,577.32
Other Current Asset	
1400 - Other assets	
1450 - Prepaid Expenses	\$3,975.00
1465 - Advances Paid	\$302.08
Total - 1400 - Other assets	\$4,277.08
1500 - Investments	
1530 - Property/Lots held for Sale	\$375,516.35
1599 - Undeposited Funds	\$5,820.84
Total - 1500 - Investments	\$381,337.19
NS097 - Interfund Due to /Due from	(\$738.73)
Payroll Float	\$399,017.97
Total Other Current Asset	\$783,893.51
Total Current Assets	\$12,632,962.22
Fixed Assets	
1600 - Fixed operating assets	
1610 - Land	\$1,087,094.00
1620 - Buildings	\$7,056,276.04
1630 - Leasehold Improvements	\$2,123,010.79
1640 - Computers & Equipment over \$5,000	\$1,046,791.74
1650 - Vehicles	\$4,250,106.82
Total - 1600 - Fixed operating assets	\$15,563,279.39
1700 - Accum deprec - fixed operating assets	
1725 - Accum deprec - building	(\$5,745,780.99)
1735 - Accum amort - leasehold improvements	(\$2,072,640.82)
1740 - Accum. Amortization Leases	(\$19,501.30)
1745 - Accum deprec - furn,fix,equip	(\$56,655.06)
1755 - Accum deprec - vehicles	(\$245,150.94)
Total - 1700 - Accum deprec - fixed operating assets	(\$8,139,729.11)
Total Fixed Assets	\$7,423,550.28
Other Assets	
1800 - Other Assets	\$31,834.84
Total Other Assets	\$31,834.84
Total ASSETS	\$20,088,347.34
Liabilities & Equity	
Current Liabilities	
Accounts Payable	(\$18,461.80)
Other Current Liability	\$1,362,027.59
Total Current Liabilities	\$1,343,565.79
Long Term Liabilities	
2700 - Long-term notes & loans payable	

FINANCIAL ROW	AMOUNT
2780 - Lease liability	\$15,846.10
Total - 2700 - Long-term notes & loans payable	\$15,846.10
Total Long Term Liabilities	\$15,846.10
Equity	\$18,728,935.45
Total Liabilities & Equity	\$20,088,347.34

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Statement of Functional Expense
Jan 2025, Q1 2025, Feb 2025, Mar 2025

FINANCIAL ROW	- UNASSIGNED - Amount	CAPITAL Amount	FUNDRAISING Amount	MANAGEMENT & GENERAL (ADMIN) Amount	OTHER Amount	PROGRAM SERVICES Amount	TOTAL Amount
Operating Activities							
Net Income	(\$876,289.02)	(\$8,931.54)	\$164.61	\$53,683.63	\$0.00	\$597,539.09	(\$233,833.23)
Adjustments to Net Income							
Accounts Receivable	\$634,354.58	(\$137,369.46)	\$0.00	\$0.00	\$0.00	\$82,993.42	\$579,978.54
Other Current Asset	\$208,263.12	\$0.00	\$0.00	(\$41,181.61)	\$0.00	(\$230,772.87)	(\$63,691.36)
Accounts Payable	(\$136.90)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$136.90)
Sales Tax Payable	\$3,111.12	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,347.00)	\$764.12
Other Current Liabilities	\$786,422.76	\$0.00	\$0.00	\$24,037.49	\$0.00	(\$994,415.98)	(\$183,955.73)
Total Adjustments to Net Income	\$1,632,014.68	(\$137,369.46)	\$0.00	(\$17,144.12)	\$0.00	(\$1,144,542.43)	\$332,958.67
Total Operating Activities	\$755,725.66	(\$146,301.00)	\$164.61	\$36,539.51	\$0.00	(\$547,003.34)	\$99,125.44
Financing Activities							
Long Term Liabilities	(\$482.77)	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.22)	(\$482.99)
Total Financing Activities	(\$482.77)	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.22)	(\$482.99)
Net Change in Cash for Period	\$755,242.89	(\$146,301.00)	\$164.61	\$36,539.51	\$0.00	(\$547,003.56)	\$98,642.45
Cash at Beginning of Period	\$34,347,005.17	\$3,494.00	\$1,731.28	(\$10,869,958.65)	\$765.43	(\$13,626,367.45)	\$9,856,669.78
Cash at End of Period	\$35,102,248.06	(\$142,807.00)	\$1,895.89	(\$10,833,419.14)	\$765.43	(\$14,173,371.01)	\$9,955,312.23

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Statement of Cash Flow
Jan 2025, Q1 2025, Feb 2025, Mar 2025

FINANCIAL ROW	AMOUNT
Operating Activities	
Net Income	(\$233,833.23)
Adjustments to Net Income	
Accounts Receivable	\$579,978.54
Other Current Asset	(\$63,691.36)
Accounts Payable	(\$136.90)
Sales Tax Payable	\$764.12
Other Current Liabilities	(\$183,955.73)
Total Adjustments to Net Income	\$332,958.67
Total Operating Activities	\$99,125.44
Financing Activities	
Long Term Liabilities	(\$482.99)
Total Financing Activities	(\$482.99)
Net Change in Cash for Period	\$98,642.45
Cash at Beginning of Period	\$9,856,669.78
Cash at End of Period	\$9,955,312.23

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Statement of Activity
Jan 2025, Q1 2025, Feb 2025, Mar 2025
Options: Activity Only

FINANCIAL ROW	- UNASSIGNED - Amount	WITHOUT DONOR RESTRICTIONS Amount	TOTAL Amount
Operating Activities			
Net Income	(\$2,338,039.41)	\$2,104,206.18	(\$233,833.23)
Adjustments to Net Income			
Accounts Receivable	\$634,354.58	(\$54,376.04)	\$579,978.54
Other Current Asset	\$398,721.32	(\$462,412.68)	(\$63,691.36)
Accounts Payable	(\$136.90)	\$0.00	(\$136.90)
Sales Tax Payable	\$0.00	\$764.12	\$764.12
Other Current Liabilities	(\$11,545.85)	(\$172,409.88)	(\$183,955.73)
Total Adjustments to Net Income	\$1,021,393.15	(\$688,434.48)	\$332,958.67
Total Operating Activities	(\$1,316,646.26)	\$1,415,771.70	\$99,125.44
Financing Activities			
Long Term Liabilities	(\$482.77)	(\$0.22)	(\$482.99)
Total Financing Activities	(\$482.77)	(\$0.22)	(\$482.99)
Net Change in Cash for Period	(\$1,317,129.03)	\$1,415,771.48	\$98,642.45
Cash at Beginning of Period	\$3,861,739.37	\$5,994,930.41	\$9,856,669.78
Cash at End of Period	\$2,544,610.34	\$7,410,701.89	\$9,955,312.23

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Revenue Stream Distribution by Month
Jan 2025, Q1 2025, Feb 2025, Mar 2025

Monthly distribution of Revenue by Revenue Type and Subtype

REVENUE STREAM	JANUARY 2025	FEBRUARY 2025	MARCH 2025	TOTAL
Federal Grants	\$917,022.12	\$744,285.96	\$898,551.52	\$2,559,859.60
Federal Pass Through	\$371,965.55	\$263,414.77	\$210,973.23	\$846,353.55
Recoveries	\$333,073.95	\$337,023.47	\$363,897.95	\$1,033,995.37
Program Revenue	\$92,034.62	\$129,989.82	\$161,436.58	\$383,461.02
State Contracts	\$126,067.77	\$104,142.48	\$64,485.95	\$294,696.20
Federal Contract	\$112,256.69	\$105,582.86		\$217,839.55
Non Federal	\$88,165.90	\$45,352.34	\$88,085.06	\$221,603.30
State Grants	\$10,473.40	\$54,659.83		\$65,133.23
Transit Fares	\$16,646.04	\$30,333.30	\$16,725.45	\$63,704.79
State Pass Through	\$13,926.21	\$22,712.80	\$7,624.24	\$44,263.25
Corporate/Business/Foundation	\$15,000.00			\$15,000.00
Apartment Revenue	\$11,630.00	\$11,630.00	\$11,630.00	\$34,890.00
Miscellaneous	\$815.00	\$3,440.00	\$2,855.97	\$7,110.97
Transit Contract		\$2,679.19	\$3,160.04	\$5,839.23
Management Fees	\$2,529.59	\$2,371.82	\$2,271.72	\$7,173.13
- Unassigned -				
- Unassigned -	\$1,206.90		(\$123.63)	\$1,083.27
Total - Unassigned -	\$1,206.90		(\$123.63)	\$1,083.27
Total	\$2,112,813.74	\$1,857,618.64	\$1,831,574.08	\$5,802,006.46

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
From Jan 2025 to Adjust 2025
Options: Activity Only

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4000 - Contribution Revenue	\$15,000.00	\$18,889.61	(\$3,889.61)	125.93%
4100 - Inkind Revenue	\$576,817.00	\$175,986.10	\$400,830.90	30.51%
4200 - Miscellaneous Revenue	\$0.00	\$175,090.10	(\$175,090.10)	0.00%
4400 - State Revenue	\$868,535.80	\$372,023.85	\$496,511.95	42.83%
4500 - Federal Revenue	\$6,757,292.00	\$3,688,965.15	\$3,068,326.85	54.59%
4900 - Recoveries from Programs	\$2,139,501.00	\$1,029,196.59	\$1,110,304.41	48.10%
5000 - Rental Revenue	\$0.00	\$228,407.99	(\$228,407.99)	0.00%
5100 - Program Fee Revenue	\$0.00	\$262,132.84	(\$262,132.84)	0.00%
5300 - Interest and Dividends	\$0.00	\$73,714.58	(\$73,714.58)	0.00%
5400 - Revenue from other sources	\$130,457.00	\$41,716.82	\$88,740.18	31.98%
5800 - Special Event	\$0.00	\$13,488.06	(\$13,488.06)	0.00%
Total - Income	\$10,487,602.80	\$6,079,611.69	\$4,407,991.11	57.97%
Cost Of Sales				
8000 - Cost of Goods Sold	\$0.00	\$815.73	(\$815.73)	0.00%
Total - Cost Of Sales	\$0.00	\$815.73	(\$815.73)	0.00%
Gross Profit	\$10,487,602.80	\$6,078,795.96	\$4,408,806.84	57.96%
Expense				
7000 - Grants, contracts, & direct assistance	\$45,000.00	\$84,968.56	(\$39,968.56)	188.82%
7200 - Salaries & related expenses	\$5,861,908.01	\$3,044,341.19	\$2,817,566.82	51.93%
7300 - Indirect Cost Pool Expense	\$822,962.61	\$541,879.77	\$281,082.84	65.85%
7500 - Contract/Consultant Services	\$379,880.00	\$296,298.11	\$83,581.89	78.00%
8100 - Non personnel expenses	\$248,917.55	\$210,417.00	\$38,500.55	84.53%
8200 - Facility & equipment expenses	\$1,351,355.15	\$1,028,353.75	\$323,001.40	76.10%
8300 - Travel & meetings expenses	\$176,089.17	\$143,859.38	\$32,229.79	81.70%
8400 - Insurance Expense	\$124,925.00	\$416,195.41	(\$291,270.41)	333.16%
8600 - Business expenses	\$118,597.00	\$0.00	\$118,597.00	0.00%
8700 - Food Expenses	\$71,750.00	\$282,277.96	(\$210,527.96)	393.42%
8800 - In-Kind Expenses	\$576,817.00	\$175,986.10	\$400,830.90	30.51%
Total - Expense	\$9,778,201.49	\$6,224,577.23	\$3,553,624.26	63.66%
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$709,401.31	\$411,057.21	\$298,344.10	57.94%
Total - Other Expense	\$709,401.31	\$411,057.21	\$298,344.10	57.94%
Net Income	\$0.00	(\$556,838.48)	\$556,838.48	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
From Jan 2025 to Adjust 2025

Options: Activity Only

Operations

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4200 - Miscellaneous Revenue	\$0.00	\$147.14	(\$147.14)	0.00%
4900 - Recoveries from Programs	\$2,139,501.00	\$1,029,196.59	\$1,110,304.41	48.10%
5000 - Rental Revenue	\$0.00	\$92,008.49	(\$92,008.49)	0.00%
5300 - Interest and Dividends	\$0.00	\$29,720.77	(\$29,720.77)	0.00%
Total - Income	\$2,139,501.00	\$1,151,072.99	\$988,428.01	53.80%
Gross Profit	\$2,139,501.00	\$1,151,072.99	\$988,428.01	53.80%
Expense				
7200 - Salaries & related expenses	\$1,507,742.15	\$253,436.00	\$1,254,306.15	16.81%
7300 - Indirect Cost Pool Expense	\$0.00	\$14,866.31	(\$14,866.31)	0.00%
7500 - Contract/Consultant Services	\$125,000.00	\$56,301.97	\$68,698.03	45.04%
8100 - Non personnel expenses	\$64,740.65	\$20,494.90	\$44,245.75	31.66%
8200 - Facility & equipment expenses	\$41,709.95	\$50,296.85	(\$8,586.90)	120.59%
8300 - Travel & meetings expenses	\$41,000.00	\$14,375.88	\$26,624.12	35.06%
8400 - Insurance Expense	\$80,000.00	\$393,071.21	(\$313,071.21)	491.34%
8700 - Food Expenses	\$0.00	\$2,433.55	(\$2,433.55)	0.00%
Total - Expense	\$1,860,192.75	\$805,276.67	\$1,054,916.08	43.29%
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$279,308.25	\$77,336.21	\$201,972.04	27.69%
Total - Other Expense	\$279,308.25	\$77,336.21	\$201,972.04	27.69%
Net Income	\$0.00	\$268,460.11	(\$268,460.11)	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Income/Expense Statement Summary
Jan 2025, Q1 2025, Feb 2025, Mar 2025

Financial Row	10 Operating		
	Administration	Building Funds	Total
	Amount	Amount	Amount
Ordinary Income/Expense			
Income			
4000 - Contribution Revenue	\$0.00	\$0.00	\$0.00
4100 - Inkind Revenue	\$0.00	\$0.00	\$0.00
4200 - Miscellaneous Revenue	\$102.91	\$0.00	\$102.91
4400 - State Revenue	\$0.00	\$0.00	\$0.00
4500 - Federal Revenue	\$0.00	\$0.00	\$0.00
4900 - Recoveries from Programs	\$1,029,196.59	\$0.00	\$1,029,196.59
5000 - Rental Revenue	\$0.00	\$92,008.49	\$92,008.49
5100 - Program Fee Revenue	\$0.00	\$0.00	\$0.00
5300 - Interest and Dividends	\$29,720.77	\$0.00	\$29,720.77
5400 - Revenue from other sources	\$0.00	\$0.00	\$0.00
5800 - Special Event	\$0.00	\$0.00	\$0.00
Total - Income	\$1,059,020.27	\$92,008.49	\$1,151,028.76
8000 - Cost of Goods Sold			
8010 - Resale Fuel Expense	\$0.00	\$0.00	\$0.00
8020 - Ship Store (Resale Inv)	\$0.00	\$0.00	\$0.00
Total - 8000 - Cost of Goods Sold	\$0.00	\$0.00	\$0.00
Expense			
7000 - Grants, contracts, & direct assistance	\$0.00	\$0.00	\$0.00
7200 - Salaries & related expenses	\$204,404.00	\$0.00	\$204,404.00
7300 - Indirect Cost Pool Expense	\$12,804.50	\$0.00	\$12,804.50
7500 - Contract/Consultant Services	\$39,921.68	\$16,380.29	\$56,301.97
8100 - Non personnel expenses	\$17,017.23	\$3,477.67	\$20,494.90
8200 - Facility & equipment expenses	\$18,398.65	\$31,898.20	\$50,296.85
8300 - Travel & meetings expenses	\$14,375.88	\$0.00	\$14,375.88
8400 - Insurance Expense	\$393,071.21	\$0.00	\$393,071.21
8700 - Food Expenses	\$2,433.55	\$0.00	\$2,433.55
8800 - In-Kind Expenses	\$0.00	\$0.00	\$0.00
Total - Expense	\$702,426.70	\$51,756.16	\$754,182.86
Net Ordinary Income	\$356,593.57	\$40,252.33	\$396,845.90
Other Income and Expenses			
Other Expense			
8500 - Other Expense	\$77,141.09	\$195.12	\$77,336.21
Total - Other Expense	\$77,141.09	\$195.12	\$77,336.21

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
From Jan 2025 to Adjust 2025
Options: Activity Only

Early Childhood

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4100 - Inkind Revenue	\$576,817.00	\$144,106.44	\$432,710.56	24.98%
4200 - Miscellaneous Revenue	\$0.00	\$162,915.99	(\$162,915.99)	0.00%
4400 - State Revenue	\$0.00	\$43,137.36	(\$43,137.36)	0.00%
4500 - Federal Revenue	\$4,614,531.00	\$2,224,058.54	\$2,390,472.46	48.20%
5100 - Program Fee Revenue	\$0.00	\$93,723.40	(\$93,723.40)	0.00%
5300 - Interest and Dividends	\$0.00	\$39.72	(\$39.72)	0.00%
Total - Income	\$5,191,348.00	\$2,667,981.45	\$2,523,366.55	51.39%
Gross Profit	\$5,191,348.00	\$2,667,981.45	\$2,523,366.55	51.39%
Expense				
7200 - Salaries & related expenses	\$3,503,885.15	\$1,285,716.25	\$2,218,168.90	36.69%
7300 - Indirect Cost Pool Expense	\$670,974.00	\$254,688.92	\$416,285.08	37.96%
7500 - Contract/Consultant Services	\$49,200.00	\$156,445.60	(\$107,245.60)	317.98%
8100 - Non personnel expenses	\$78,480.00	\$84,532.17	(\$6,052.17)	107.71%
8200 - Facility & equipment expenses	\$90,266.20	\$54,735.85	\$35,530.35	60.64%
8300 - Travel & meetings expenses	\$24,924.65	\$23,787.36	\$1,137.29	95.44%
8400 - Insurance Expense	\$38,175.00	\$1,738.00	\$36,437.00	4.55%
8700 - Food Expenses	\$68,870.00	\$115,813.13	(\$46,943.13)	168.16%
8800 - In-Kind Expenses	\$576,817.00	\$144,106.44	\$432,710.56	24.98%
Total - Expense	\$5,101,592.00	\$2,121,563.72	\$2,980,028.28	41.59%
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$89,756.00	\$116,750.92	(\$26,994.92)	130.08%
Total - Other Expense	\$89,756.00	\$116,750.92	(\$26,994.92)	130.08%
Net Income	\$0.00	\$429,666.81	(\$429,666.81)	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Income/Expense Statement Summary
Jan 2025, Q1 2025, Feb 2025, Mar 2025

Financial Row	20 Early Childhood								
		CACFP - Daycare Homes	Early Head Start - CC	Early Learning Centers		HS/EHS		Total	Total
	Amount	Amount	Amount	Amount	Amount	EHS Amount	Head Start Amount	Amount	Amount
Ordinary Income/Expense									
Income									
4000 - Contribution Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4100 - Inkind Revenue	\$0.00	\$0.00	\$1,675.95	\$4,060.00	\$0.00	\$21,575.14	\$116,795.35	\$138,370.49	\$144,106.44
4200 - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$81,508.01	\$44,146.01	\$0.00	\$37,261.97	\$81,407.98	\$162,915.99
4400 - State Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,947.55	\$15,189.81	\$43,137.36	\$43,137.36
4500 - Federal Revenue	\$0.00	\$192,400.60	\$674,089.00	\$11,118.72	\$0.00	\$130,631.00	\$1,051,368.22	\$1,181,999.22	\$2,059,607.54
4900 - Recoveries from Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5000 - Rental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100 - Program Fee Revenue	\$0.00	\$0.00	\$0.00	\$93,173.40	\$0.00	\$0.00	\$0.00	\$0.00	\$93,173.40
5300 - Interest and Dividends	\$0.00	\$0.00	\$0.00	\$39.72	\$0.00	\$0.00	\$0.00	\$0.00	\$39.72
5400 - Revenue from other sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5800 - Special Event	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total - Income	\$0.00	\$192,400.60	\$675,764.95	\$189,899.85	\$44,146.01	\$180,153.69	\$1,220,615.35	\$1,444,915.05	\$2,502,980.45
8000 - Cost of Goods Sold									
8010 - Resale Fuel Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8020 - Ship Store (Resale Inv)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total - 8000 - Cost of Goods Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expense									
7000 - Grants, contracts, & direct assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7200 - Salaries & related expenses	\$35,366.11	\$20,519.69	\$103,447.77	\$145,819.50	\$40,612.50	\$243,883.12	\$517,231.32	\$801,726.94	\$1,106,880.01
7300 - Indirect Cost Pool Expense	\$6,905.94	\$3,977.97	\$20,283.50	\$26,968.24	\$9,115.30	\$50,766.77	\$100,994.21	\$160,876.28	\$219,011.93
7500 - Contract/Consultant Services	\$0.00	\$0.00	\$146,377.36	\$977.43	\$1,664.20	\$798.83	\$6,627.78	\$9,090.81	\$156,445.60
8100 - Non personnel expenses	\$0.00	\$1,909.28	\$19,790.63	\$8,562.71	\$3,465.27	\$10,474.03	\$40,330.25	\$54,269.55	\$84,532.17
8200 - Facility & equipment expenses	\$0.00	\$1,122.00	\$6,692.21	\$4,735.10	\$2,325.89	\$7,573.55	\$32,287.10	\$42,186.54	\$54,735.85
8300 - Travel & meetings expenses	\$0.00	\$7,044.62	\$3,780.31	\$1,007.91	\$596.58	\$2,081.56	\$9,203.58	\$11,881.72	\$23,714.56
8400 - Insurance Expense	\$0.00	\$0.00	\$297.28	\$869.00	\$0.00	\$160.07	\$411.65	\$571.72	\$1,738.00
8700 - Food Expenses	\$0.00	\$2,051.01	\$160.26	\$20,029.45	\$4,925.18	\$782.91	\$87,864.32	\$93,572.41	\$115,813.13
8800 - In-Kind Expenses	\$0.00	\$0.00	\$1,675.95	\$4,060.00	\$0.00	\$21,575.14	\$116,795.35	\$138,370.49	\$144,106.44
Total - Expense	\$42,272.05	\$36,624.57	\$302,505.27	\$213,029.34	\$62,704.92	\$338,095.98	\$911,745.56	\$1,312,546.46	\$1,906,977.69
Net Ordinary Income	(\$42,272.05)	\$155,776.03	\$373,259.68	(\$23,129.49)	(\$18,558.91)	(\$157,942.29)	\$308,869.79	\$132,368.59	\$596,002.76
Other Income and Expenses									
Other Expense									
8500 - Other Expense	\$260.74	\$59.70	\$68,551.76	\$2,468.48	\$16,433.62	\$4,683.71	\$24,553.65	\$45,670.98	\$117,011.66
Total - Other Expense	\$260.74	\$59.70	\$68,551.76	\$2,468.48	\$16,433.62	\$4,683.71	\$24,553.65	\$45,670.98	\$117,011.66

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
From Jan 2025 to Adjust 2025
Options: Activity Only

Community Services

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4000 - Contribution Revenue	\$15,000.00	\$15,410.89	(\$410.89)	102.74%
4100 - Inkind Revenue	\$0.00	\$31,879.66	(\$31,879.66)	0.00%
4200 - Miscellaneous Revenue	\$0.00	\$2,031.06	(\$2,031.06)	0.00%
4400 - State Revenue	\$68,535.80	\$262,215.48	(\$193,679.68)	382.60%
4500 - Federal Revenue	\$962,901.00	\$726,271.23	\$236,629.77	75.43%
5800 - Special Event	\$0.00	\$3,670.97	(\$3,670.97)	0.00%
Total - Income	\$1,046,436.80	\$1,041,479.29	\$4,957.51	99.53%
Gross Profit	\$1,046,436.80	\$1,041,479.29	\$4,957.51	99.53%
Expense				
7000 - Grants, contracts, & direct assistance	\$15,000.00	\$4,664.09	\$10,335.91	31.09%
7200 - Salaries & related expenses	\$483,521.71	\$499,652.30	(\$16,130.59)	103.34%
7300 - Indirect Cost Pool Expense	\$83,723.61	\$99,474.64	(\$15,751.03)	118.81%
7500 - Contract/Consultant Services	\$205,680.00	\$41,779.92	\$163,900.08	20.31%
8100 - Non personnel expenses	\$46,027.90	\$47,804.13	(\$1,776.23)	103.86%
8200 - Facility & equipment expenses	\$38,880.00	\$57,596.29	(\$18,716.29)	148.14%
8300 - Travel & meetings expenses	\$76,396.52	\$32,113.31	\$44,283.21	42.04%
8700 - Food Expenses	\$0.00	\$3,915.78	(\$3,915.78)	0.00%
8800 - In-Kind Expenses	\$0.00	\$31,879.66	(\$31,879.66)	0.00%
Total - Expense	\$949,229.74	\$818,880.12	\$130,349.62	86.27%
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$97,207.06	\$161,504.03	(\$64,296.97)	166.14%
Total - Other Expense	\$97,207.06	\$161,504.03	(\$64,296.97)	166.14%
Net Income	\$0.00	\$61,095.14	(\$61,095.14)	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Income/Expense Statement Summary
Jan 2025, Q1 2025, Feb 2025, Mar 2025

Financial Row	30 Community Service																	
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Ordinary Income/Expense																		
Income																		
4000 - Contribution Revenue	\$0.00	\$0.00	\$350.89	\$0.00	\$0.00	\$0.00	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,020.00	\$15,410.89
4100 - Inkind Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$773.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,106.32	\$31,879.66
4200 - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,631.06	\$1,631.06
4400 - State Revenue	\$0.00	\$0.00	\$148,615.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,109.04	\$0.00	\$0.00	\$2,931.75	\$0.00	\$0.00	\$2,931.75	\$109,559.54	\$0.00	\$262,215.48
4500 - Federal Revenue	\$0.00	\$0.00	\$33,821.78	\$0.00	\$311,819.00	\$5,672.89	\$62,626.77	\$17,916.00	\$0.00	\$25,546.53	\$0.00	\$0.00	#####	\$12,533.28	\$61,383.26	\$0.00	\$124,857.00	\$643,643.23
4900 - Recoveries from Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5000 - Rental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100 - Program Fee Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5300 - Interest and Dividends	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5400 - Revenue from other sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5800 - Special Event	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,670.97	\$3,670.97
Total - Income	\$0.00	\$0.00	\$182,787.82	\$0.00	\$311,819.00	\$5,672.89	\$62,666.77	\$18,689.34	\$1,109.04	\$25,546.53	\$0.00	\$2,931.75	#####	\$12,533.28	\$64,315.01	\$109,559.54	\$176,285.35	\$958,451.29
8000 - Cost of Goods Sold																		
8010 - Resale Fuel Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8020 - Ship Store (Resale Inv)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total - 8000 - Cost of Goods Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expense																		
7000 - Grants, contracts, & direct assistance	\$0.00	\$0.00	\$36.95	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,696.67	\$0.00	\$3,696.67	\$0.00	\$330.47	\$4,664.09
7200 - Salaries & related expenses	\$51,605.18	\$2,165.15	\$55,594.00	\$0.00	\$152,030.25	\$6,313.33	\$49,318.77	\$12,292.96	\$924.00	\$23,614.99	\$6,122.09	\$0.00	#####	\$30,688.52	\$52,944.86	(\$518.07)	\$55,083.35	\$467,490.86
7300 - Indirect Cost Pool Expense	\$10,277.94	\$451.54	\$11,323.98	\$0.00	\$30,135.57	\$1,231.98	\$9,678.73	\$2,488.25	\$185.04	\$4,646.72	\$1,276.75	\$40.69	\$4,346.46	\$5,889.51	\$10,276.66	(\$152.00)	\$11,203.55	\$93,024.71
7500 - Contract/Consultant Services	\$0.00	\$0.00	\$7,059.03	\$0.00	\$29,455.93	\$699.48	\$0.00	\$0.00	\$0.00	\$67.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,057.50	\$3,440.00	\$41,779.92
8100 - Non personnel expenses	\$549.40	\$0.00	\$23,278.60	\$0.00	\$7,624.65	\$900.35	\$3,069.11	\$364.26	\$0.00	(\$3,228.10)	\$0.00	\$1,256.06	\$320.98	\$248.43	\$1,825.47	\$9,985.01	\$3,984.78	\$48,353.53
8200 - Facility & equipment expenses	\$6,188.12	\$0.00	\$6,777.44	\$0.00	\$12,871.50	\$552.00	\$3,837.00	\$444.00	\$0.00	\$1,620.00	\$0.00	\$1,044.00	\$2,514.00	\$444.00	\$4,002.00	\$6,569.59	\$20,922.76	\$63,784.41
8300 - Travel & meetings expenses	\$0.00	\$0.00	\$3,406.02	\$0.00	\$6,440.81	\$14.00	\$2,844.70	\$469.70	\$0.00	\$3,849.02	\$0.00	\$2,000.72	\$2,387.14	\$0.00	\$4,387.86	\$789.60	\$9,840.20	\$32,041.91
8400 - Insurance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8700 - Food Expenses	\$0.00	\$0.00	\$1,384.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19.18	\$0.00	\$0.00	\$0.00	\$0.00	\$2,512.11	\$0.00	\$3,915.78
8800 - In-Kind Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$773.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,106.32	\$31,879.66
Total - Expense	\$68,620.84	\$2,616.89	\$108,860.51	\$600.00	\$238,558.71	\$9,711.14	\$68,748.31	\$16,832.51	\$1,109.04	\$30,570.61	\$7,418.02	\$4,341.47	#####	\$37,270.46	\$77,133.52	\$20,243.74	\$135,911.43	\$786,934.87
Net Ordinary Income	(\$68,620.84)	(\$2,616.89)	\$73,927.31	(\$600.00)	\$73,260.29	(\$4,038.25)	(\$6,081.54)	\$1,856.83	\$0.00	(\$5,024.08)	(\$7,418.02)	(\$1,409.72)	#####	(\$24,737.18)	(\$12,818.51)	\$89,315.80	\$40,373.92	\$171,516.42
Other Income and Expenses																		
Other Expense																		
8500 - Other Expense	\$900.00	\$0.00	\$14,170.58	\$0.00	\$83,686.26	\$1,668.13	\$1,505.81	\$59.70	\$0.00	\$5,727.10	\$0.00	\$38.00	\$499.38	\$29.85	\$567.23	\$24,270.65	\$29,848.57	\$162,404.03
Total - Other Expense	\$900.00	\$0.00	\$14,170.58	\$0.00	\$83,686.26	\$1,668.13	\$1,505.81	\$59.70	\$0.00	\$5,727.10	\$0.00	\$38.00	\$499.38	\$29.85	\$567.23	\$24,270.65	\$29,848.57	\$162,404.03

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
From Jan 2025 to Adjust 2025
Options: Activity Only

Housing

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4200 - Miscellaneous Revenue	\$0.00	\$9,970.91	(\$9,970.91)	0.00%
4400 - State Revenue	\$0.00	\$2,026.67	(\$2,026.67)	0.00%
4500 - Federal Revenue	\$1,179,860.00	\$434,050.38	\$745,809.62	36.79%
5000 - Rental Revenue	\$0.00	\$135,423.00	(\$135,423.00)	0.00%
5100 - Program Fee Revenue	\$0.00	\$15,361.75	(\$15,361.75)	0.00%
5300 - Interest and Dividends	\$0.00	\$4,164.12	(\$4,164.12)	0.00%
5400 - Revenue from other sources	\$130,457.00	\$40,137.70	\$90,319.30	30.77%
Total - Income	\$1,310,317.00	\$641,134.53	\$669,182.47	48.93%
Gross Profit	\$1,310,317.00	\$641,134.53	\$669,182.47	48.93%
Expense				
7000 - Grants, contracts, & direct assistance	\$0.00	\$42,131.50	(\$42,131.50)	0.00%
7200 - Salaries & related expenses	\$0.00	\$284,005.51	(\$284,005.51)	0.00%
7300 - Indirect Cost Pool Expense	\$0.00	\$58,510.98	(\$58,510.98)	0.00%
7500 - Contract/Consultant Services	\$0.00	\$21,953.00	(\$21,953.00)	0.00%
8100 - Non personnel expenses	\$0.00	\$33,699.25	(\$33,699.25)	0.00%
8200 - Facility & equipment expenses	\$1,141,724.00	\$441,063.90	\$700,660.10	38.63%
8300 - Travel & meetings expenses	\$0.00	\$35,674.55	(\$35,674.55)	0.00%
8400 - Insurance Expense	\$6,750.00	\$3,980.13	\$2,769.87	58.96%
8600 - Business expenses	\$118,597.00	\$0.00	\$118,597.00	0.00%
Total - Expense	\$1,267,071.00	\$921,018.82	\$346,052.18	72.69%
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$43,246.00	\$37,069.88	\$6,176.12	85.72%
Total - Other Expense	\$43,246.00	\$37,069.88	\$6,176.12	85.72%
Net Income	\$0.00	(\$316,954.17)	\$316,954.17	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Income/Expense Statement Summary
Jan 2025, Q1 2025, Feb 2025, Mar 2025

Financial Row	40 Housing Department									
	Apartments		Construction	HUD Apartments (Lift)	Housing Weatherization		Total	Self Help Housing	TMA	Total
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Ordinary Income/Expense										
Income										
4000 - Contribution Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4100 - Inkind Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4200 - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$9,970.91	\$0.00	\$9,970.91	\$0.00	\$0.00	\$9,970.91
4400 - State Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$2,026.67	\$0.00	\$2,026.67	\$0.00	\$0.00	\$2,026.67
4500 - Federal Revenue	\$0.00	\$0.00	\$15,352.73	\$0.00	\$185,505.37	\$0.00	\$185,505.37	\$0.00	\$217,839.55	\$418,697.65
4900 - Recoveries from Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5000 - Rental Revenue	\$0.00	\$122,341.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$122,341.00
5100 - Program Fee Revenue	\$15.00	\$1,365.20	\$0.00	\$7,173.13	\$6,473.42	\$0.00	\$6,473.42	\$0.00	\$0.00	\$15,026.75
5300 - Interest and Dividends	\$34,890.00	\$4,014.60	\$0.00	\$0.00	\$149.52	\$0.00	\$149.52	\$0.00	\$0.00	\$39,054.12
5400 - Revenue from other sources	\$0.00	\$3,675.00	\$0.00	\$0.00	\$36,462.70	\$0.00	\$36,462.70	\$0.00	\$0.00	\$40,137.70
5800 - Special Event	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total - Income	\$34,905.00	\$131,395.80	\$15,352.73	\$7,173.13	\$240,588.59	\$0.00	\$240,588.59	\$0.00	\$217,839.55	\$647,254.80
8000 - Cost of Goods Sold										
8010 - Resale Fuel Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8020 - Ship Store (Resale Inv)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total - 8000 - Cost of Goods Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expense										
7000 - Grants, contracts, & direct assistance	\$38,040.00	\$4,485.00	\$0.00	\$0.00	\$37,646.50	\$0.00	\$37,646.50	\$0.00	\$0.00	\$80,171.50
7200 - Salaries & related expenses	\$24,816.62	\$6,879.80	\$102,906.14	(\$3,394.52)	\$10,684.11	\$22,436.71	\$33,120.82	\$0.00	\$95,588.40	\$259,917.26
7300 - Indirect Cost Pool Expense	\$4,912.44	\$1,584.27	\$19,903.26	\$1,314.48	\$2,156.09	\$4,563.03	\$6,719.12	\$0.00	\$19,313.59	\$53,747.16
7500 - Contract/Consultant Services	\$0.00	\$2,200.00	(\$450.00)	\$0.00	\$20,203.00	\$0.00	\$20,203.00	\$0.00	\$0.00	\$21,953.00
8100 - Non personnel expenses	\$0.00	\$3,969.75	(\$603.87)	\$111.19	\$26,121.58	\$0.00	\$26,121.58	\$0.00	\$4,100.60	\$33,699.25
8200 - Facility & equipment expenses	\$0.00	\$49,424.15	\$2,033.64	\$0.00	\$380,906.11	\$0.00	\$380,906.11	\$0.00	\$8,700.00	\$441,063.90
8300 - Travel & meetings expenses	\$0.00	(\$559.72)	\$586.99	\$67.90	\$13,563.99	\$0.00	\$13,563.99	\$0.00	\$22,015.39	\$35,674.55
8400 - Insurance Expense	\$0.00	\$456.97	\$0.00	\$0.00	\$3,523.16	\$0.00	\$3,523.16	\$0.00	\$0.00	\$3,980.13
8700 - Food Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8800 - In-Kind Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total - Expense	\$67,769.06	\$68,440.22	\$124,376.16	(\$1,900.95)	\$494,804.54	\$26,999.74	\$521,804.28	\$0.00	\$149,717.98	\$930,206.75
Net Ordinary Income	(\$32,864.06)	\$62,955.58	(\$109,023.43)	\$9,074.08	(\$254,215.95)	(\$26,999.74)	(\$281,215.69)	\$0.00	\$68,121.57	(\$282,951.95)
Other Income and Expenses										
Other Expense										
8500 - Other Expense	\$0.00	\$6,410.52	\$1,634.36	\$0.00	\$17,065.81	\$0.00	\$17,065.81	\$0.00	\$11,959.19	\$37,069.88
Total - Other Expense	\$0.00	\$6,410.52	\$1,634.36	\$0.00	\$17,065.81	\$0.00	\$17,065.81	\$0.00	\$11,959.19	\$37,069.88

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
From Jan 2025 to Adjust 2025
Options: Activity Only

Transportation

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4400 - State Revenue	\$0.00	\$44,985.00	(\$44,985.00)	0.00%
4500 - Federal Revenue	\$0.00	\$304,585.00	(\$304,585.00)	0.00%
5000 - Rental Revenue	\$0.00	\$976.50	(\$976.50)	0.00%
5100 - Program Fee Revenue	\$0.00	\$70,786.99	(\$70,786.99)	0.00%
5300 - Interest and Dividends	\$0.00	\$46.27	(\$46.27)	0.00%
Total - Income	\$0.00	\$421,379.76	(\$421,379.76)	0.00%
Gross Profit	\$0.00	\$421,379.76	(\$421,379.76)	0.00%
Expense				
7200 - Salaries & related expenses	\$0.00	\$242,362.32	(\$242,362.32)	0.00%
7300 - Indirect Cost Pool Expense	\$0.00	\$48,727.20	(\$48,727.20)	0.00%
7500 - Contract/Consultant Services	\$0.00	\$2,733.79	(\$2,733.79)	0.00%
8100 - Non personnel expenses	\$0.00	\$11,175.22	(\$11,175.22)	0.00%
8200 - Facility & equipment expenses	\$0.00	\$9,526.98	(\$9,526.98)	0.00%
8300 - Travel & meetings expenses	\$0.00	\$34,806.10	(\$34,806.10)	0.00%
8400 - Insurance Expense	\$0.00	\$14,533.07	(\$14,533.07)	0.00%
Total - Expense	\$0.00	\$363,864.68	(\$363,864.68)	0.00%
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$0.00	\$8,307.47	(\$8,307.47)	0.00%
Total - Other Expense	\$0.00	\$8,307.47	(\$8,307.47)	0.00%
Net Income	\$0.00	\$49,207.61	(\$49,207.61)	0.00%

Parent - Lift : LIFT Community Action Agency Inc
Income/Expense Statement Summary
Jan 2025, Q1 2025, Feb 2025, Mar 2025

Financial Row	50 Transportation		
		Transit	Total
	Amount	Amount	Amount
Ordinary Income/Expense			
Income			
4000 - Contribution Revenue	\$0.00	\$0.00	\$0.00
4100 - Inkind Revenue	\$0.00	\$0.00	\$0.00
4200 - Miscellaneous Revenue	\$0.00	\$0.00	\$0.00
4400 - State Revenue	\$0.00	\$44,985.00	\$44,985.00
4500 - Federal Revenue	\$0.00	\$304,585.00	\$304,585.00
4900 - Recoveries from Programs	\$0.00	\$0.00	\$0.00
5000 - Rental Revenue	\$0.00	\$976.50	\$976.50
5100 - Program Fee Revenue	\$0.00	\$70,786.99	\$70,786.99
5300 - Interest and Dividends	\$0.00	\$46.27	\$46.27
5400 - Revenue from other sources	\$0.00	\$0.00	\$0.00
5800 - Special Event	\$0.00	\$0.00	\$0.00
Total - Income	\$0.00	\$421,379.76	\$421,379.76
8000 - Cost of Goods Sold			
8010 - Resale Fuel Expense	\$0.00	\$0.00	\$0.00
8020 - Ship Store (Resale Inv)	\$0.00	\$0.00	\$0.00
Total - 8000 - Cost of Goods Sold	\$0.00	\$0.00	\$0.00
Expense			
7000 - Grants, contracts, & direct assistance	\$0.00	\$0.00	\$0.00
7200 - Salaries & related expenses	\$8,212.32	\$201,495.92	\$209,708.24
7300 - Indirect Cost Pool Expense	\$1,641.12	\$40,527.75	\$42,168.87
7500 - Contract/Consultant Services	\$0.00	\$2,733.79	\$2,733.79
8100 - Non personnel expenses	\$0.00	\$11,175.22	\$11,175.22
8200 - Facility & equipment expenses	\$0.00	\$9,526.98	\$9,526.98
8300 - Travel & meetings expenses	\$0.00	\$34,806.10	\$34,806.10
8400 - Insurance Expense	\$0.00	\$14,533.07	\$14,533.07
8700 - Food Expenses	\$0.00	\$0.00	\$0.00
8800 - In-Kind Expenses	\$0.00	\$0.00	\$0.00
Total - Expense	\$9,853.44	\$314,798.83	\$324,652.27
Net Ordinary Income	(\$9,853.44)	\$106,580.93	\$96,727.49
Other Income and Expenses			
Other Expense			
8500 - Other Expense	\$0.00	\$8,307.47	\$8,307.47
Total - Other Expense	\$0.00	\$8,307.47	\$8,307.47

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
From Jan 2025 to Adjust 2025
Options: Activity Only

Economic Development

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4000 - Contribution Revenue	\$0.00	\$38.72	(\$38.72)	0.00%
4400 - State Revenue	\$0.00	\$19,659.34	(\$19,659.34)	0.00%
5100 - Program Fee Revenue	\$0.00	\$81,111.33	(\$81,111.33)	0.00%
5300 - Interest and Dividends	\$0.00	\$4,853.70	(\$4,853.70)	0.00%
5400 - Revenue from other sources	\$0.00	\$1,579.12	(\$1,579.12)	0.00%
5800 - Special Event	\$0.00	\$9,817.09	(\$9,817.09)	0.00%
Total - Income	\$0.00	\$117,059.30	(\$117,059.30)	0.00%
Cost Of Sales				
8000 - Cost of Goods Sold	\$0.00	\$815.73	(\$815.73)	0.00%
Total - Cost Of Sales	\$0.00	\$815.73	(\$815.73)	0.00%
Gross Profit	\$0.00	\$116,243.57	(\$116,243.57)	0.00%
Expense				
7200 - Salaries & related expenses	\$0.00	\$89,422.16	(\$89,422.16)	0.00%
7300 - Indirect Cost Pool Expense	\$0.00	\$18,190.45	(\$18,190.45)	0.00%
7500 - Contract/Consultant Services	\$0.00	\$16,321.70	(\$16,321.70)	0.00%
8100 - Non personnel expenses	\$0.00	\$5,703.95	(\$5,703.95)	0.00%
8200 - Facility & equipment expenses	\$0.00	\$52,720.52	(\$52,720.52)	0.00%
8300 - Travel & meetings expenses	\$0.00	\$2,821.12	(\$2,821.12)	0.00%
Total - Expense	\$0.00	\$185,179.90	(\$185,179.90)	0.00%
Other Income and Expenses				
Other Expense				
8500 - Other Expense	\$0.00	\$8,806.37	(\$8,806.37)	0.00%
Total - Other Expense	\$0.00	\$8,806.37	(\$8,806.37)	0.00%
Net Income	\$0.00	(\$77,742.70)	\$77,742.70	0.00%

Parent - Lift : LIFT Community Action Agency Inc
Income/Expense Statement Summary
Jan 2025, Q1 2025, Feb 2025, Mar 2025

Financial Row	60 Economic Development						
	Economic Development/ Lending						Total
		Amount	Amount	Clayton Lake Amount	State Parks Hugo Lake Amount	Raymond Gary Amount	Total Amount
Ordinary Income/Expense							
Income							
4000 - Contribution Revenue		\$0.00	\$38.71	\$0.00	\$0.00	\$0.01	\$38.72
4100 - Inkind Revenue		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4200 - Miscellaneous Revenue		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4400 - State Revenue		\$0.00	\$0.00	\$9,505.00	\$0.00	\$10,154.34	\$19,659.34
4500 - Federal Revenue		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4900 - Recoveries from Programs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5000 - Rental Revenue		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5100 - Program Fee Revenue		(\$5,947.17)	\$48,780.92	\$5,959.81	\$21,272.30	\$10,772.35	\$86,785.38
5300 - Interest and Dividends		\$4,449.45	\$0.07	\$0.00	\$0.03	\$0.00	\$0.10
5400 - Revenue from other sources		\$1,183.80	\$231.71	\$25.00	\$43.61	\$95.00	\$395.32
5800 - Special Event		\$0.00	\$9,467.09	\$0.00	\$350.00	\$0.00	\$9,817.09
Total - Income		(\$313.92)	\$58,518.50	\$15,489.81	\$21,665.94	\$21,021.70	\$116,695.95
8000 - Cost of Goods Sold							
8010 - Resale Fuel Expense		\$0.00	\$0.00	\$0.00	\$544.35	\$0.00	\$544.35
8020 - Ship Store (Resale Inv)		\$0.00	\$271.38	\$0.00	\$0.00	\$0.00	\$271.38
Total - 8000 - Cost of Goods Sold		\$0.00	\$271.38	\$0.00	\$544.35	\$0.00	\$815.73
Expense							
7000 - Grants, contracts, & direct assistance		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7200 - Salaries & related expenses		\$0.00	\$51.82	\$12,637.31	\$47,968.69	\$11,544.69	\$72,202.51
7300 - Indirect Cost Pool Expense		\$0.00	\$10.04	\$2,571.84	\$9,754.99	\$2,324.47	\$14,661.34
7500 - Contract/Consultant Services		\$0.00	\$13,709.95	\$190.00	\$1,401.75	\$1,020.00	\$16,321.70
8100 - Non personnel expenses		\$0.00	\$2,217.84	\$1,130.60	\$806.42	\$1,549.09	\$5,703.95
8200 - Facility & equipment expenses		\$0.00	\$29,585.31	\$6,984.57	\$10,055.06	\$6,095.58	\$52,720.52
8300 - Travel & meetings expenses		\$0.00	\$792.57	\$99.40	\$248.59	\$1,680.56	\$2,821.12
8400 - Insurance Expense		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8700 - Food Expenses		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8800 - In-Kind Expenses		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total - Expense		\$0.00	\$46,367.53	\$23,613.72	\$70,235.50	\$24,214.39	\$164,431.14
Net Ordinary Income		(\$313.92)	\$11,879.59	(\$8,123.91)	(\$49,113.91)	(\$3,192.69)	(\$48,864.84)
Other Income and Expenses							
Other Expense							
8500 - Other Expense		\$0.00	\$6,212.33	\$637.99	\$1,047.59	\$908.46	\$8,806.37
Total - Other Expense		\$0.00	\$6,212.33	\$637.99	\$1,047.59	\$908.46	\$8,806.37

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
Credit Card Vendor Totals
Mar 2025
Options: Show Zeros

NAME	AMOUNT (GROSS)
DAVISON FUELS & OIL, LLC	\$9,404.57
Elan Travel Bank	\$59,079.96
HOME DEPOT BRC/GECF	\$1,064.28
WAL-MART COMMUNITY BRC	\$4,318.19
Total	\$73,867.00

LIFT Community Action Agency Inc
 Parent - Lift : LIFT Community Action Agency Inc
 Credit Card Report
 Mar 2025

Program	Cost of Goods Sold	Facility & equipment expenses					Food Expenses				Grants, contracts, & direct assistance				
				FURNITURE , APPLIANCES & EQUIPMENTS NOT CAPITALIZED	Repair/Maintenance for Building/Equipment	Total	Food Nutrition Cost	Non -Food, Nutrition Cost	Other Food Expense	Total	Direct Assistance - Other	Direct Assistance - Utilities	Total	Events/Meeting Expense	Fatherhood
	Ship Store (Resale Inv) Amount	Construction Rehab & Renovation Amount	Equip & Over \$5000.00 (Inv Items) Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Administration					\$345.97	\$345.97			\$186.44	\$186.44			\$0.00		
Apartments						\$0.00				\$0.00			\$0.00		
CASA						\$0.00				\$0.00			\$0.00		
Community Services						\$0.00			\$265.11	\$265.11			\$0.00		
Early Head Start Child Care					\$36.09	\$36.09				\$0.00			\$0.00		
Early Learning Centers						\$0.00	\$44.33	\$21.92	\$343.18	\$409.43			\$0.00		
Head Start					\$69.40	\$69.40		\$121.87	\$321.19	\$443.06			\$0.00	\$108.60	
Healthy Start						\$0.00				\$0.00			\$0.00		
Housing		\$1,132.04				\$1,132.04				\$0.00			\$0.00		
Mentoring						\$0.00				\$0.00			\$0.00	\$767.14	
Safe Place Healing Hearts						\$0.00				\$0.00	\$1,746.78	\$752.27	\$2,499.05		
Second Chance						\$0.00				\$0.00			\$0.00		
State Park Operations	\$271.38			\$752.40	\$75.27	\$827.67				\$0.00			\$0.00		
Strong Fathers Program						\$0.00			\$360.64	\$360.64			\$0.00		\$2,157.50
TMA						\$0.00				\$0.00			\$0.00		
TRANSIT						\$0.00				\$0.00			\$0.00		
Tri-CORPS						\$0.00				\$0.00			\$0.00		
Weatherization						\$0.00				\$0.00			\$0.00		
WRO						\$0.00		\$35.60	\$524.09	\$559.69			\$0.00		
Youth Build			\$13,538.75			\$13,538.75				\$0.00			\$0.00		
Total	\$271.38	\$1,132.04	\$13,538.75	\$752.40	\$526.73	\$15,949.92	\$44.33	\$179.39	\$2,000.65	\$2,224.37	\$1,746.78	\$752.27	\$2,499.05	\$875.74	\$2,157.50

Non personnel expenses					Other Expense										Travel & meetings e		
Office/Teaching Supplies Amount	Other/Maint Supplies Amount	Postage & shipping Amount	Telephone & Internet Amount	Total Amount	Advertising & Community Sponsorships Amount	Computer & Software Related Expenses Amount	Fees/Dues Amount	Fundraisin g Expense Amount	Incentive Expense Amount	Other Expenses Amount	Recognition Amount	Training & TTA Amount	Total Amount	Fuel Cost Amount	Local Travel Amount	Out of Area Travel Amount	
\$668.02	\$283.60		\$1.00	\$952.62	\$25.90	\$715.79				\$124.01	\$305.51	\$60.00	\$1,231.21			\$5,215.20	
\$97.76	\$864.57			\$962.33									\$0.00	\$159.50			
				\$0.00			\$38.00						\$38.00				
				\$0.00					\$900.00				\$900.00				
\$319.34				\$319.34								\$1,352.00	\$1,352.00	\$191.09			
\$794.58				\$794.58									\$0.00				
\$1,366.57	\$50.58			\$1,525.75			\$161.75		\$400.00			\$2,550.00	\$3,111.75	\$367.47		\$24.00	
				\$0.00					\$4,090.90			\$107.25	\$4,198.15				
\$21.71				\$21.71			\$50.00					\$395.00	\$445.00				
				\$767.14			\$38.00						\$38.00				
				\$0.00									\$0.00				
				\$0.00								\$825.00	\$825.00			\$1,540.92	
\$217.80	\$312.23		\$819.32	\$1,349.35			\$525.00	\$1.59		\$0.00			\$526.59	\$287.26			
				\$2,157.50					\$4,980.00				\$4,980.00			\$463.42	
				\$0.00		\$191.88							\$191.88				
				\$0.00			\$36.85						\$36.85	\$7,071.58	\$22.32	\$22.32	
				\$0.00								\$100.00	\$100.00			\$719.24	
				\$0.00									\$0.00	\$1,174.37			
\$12.83		\$2,718.83	\$8.00	\$2,739.66	\$3,758.02					\$143.59			\$3,901.61				
				\$0.00				\$208.62		\$93.34		\$164.51	\$466.47	\$141.30		\$1,433.91	
\$3,498.61	\$1,510.98	\$2,718.83	\$828.32	\$11,589.98	\$3,783.92	\$907.67	\$849.60	\$210.21	\$10,370.90	\$360.94	\$305.51	\$5,553.76	\$22,342.51	\$9,392.57	\$22.32	\$9,419.01	

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
From Dec 2024 to Adjust 2025
Options: Activity Only

HS 24-25

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4100 - Inkind Revenue	\$449,917.00	\$176,465.80	\$273,451.20	39.22%
4200 - Miscellaneous Revenue	\$0.00	\$4,622.80	(\$4,622.80)	0.00%
4500 - Federal Revenue	\$3,592,315.00	\$1,100,989.00	\$2,491,326.00	30.65%
Total - Income	\$4,042,232.00	\$1,282,077.60	\$2,760,154.40	31.72%
Gross Profit	\$4,042,232.00	\$1,282,077.60	\$2,760,154.40	31.72%
Expense				
7200 - Salaries & related expenses				
7220 - Salaries & wages - other	\$2,181,850.24	\$620,554.97	\$1,561,295.27	28.44%
7230 - Pension plan contributions	\$206,265.12	\$44,866.40	\$161,398.72	21.75%
7240 - Employee benefits - not pension	\$186,863.13	\$103,612.78	\$83,250.35	55.45%
7250 - Payroll taxes, etc.	\$220,091.66	\$50,777.17	\$169,314.49	23.07%
Total - 7200 - Salaries & related expenses	\$2,795,070.15	\$819,811.32	\$1,975,258.83	29.33%
7300 - Indirect Cost Pool Expense	\$536,183.00	\$163,757.40	\$372,425.60	30.54%
7500 - Contract/Consultant Services	\$46,700.00	\$10,047.84	\$36,652.16	21.52%
8100 - Non personnel expenses				
8110 - Office/Teaching Supplies	\$14,500.00	\$18,793.38	(\$4,293.38)	129.61%
8120 - Other/Maint Supplies	\$0.00	\$5,891.06	(\$5,891.06)	0.00%
8130 - Telephone & Internet	\$10,500.00	\$19,640.24	(\$9,140.24)	187.05%
8140 - Postage & shipping	\$160.00	\$112.86	\$47.14	70.54%
8150 - Medical/Dental Supplies	\$0.00	\$2,001.24	(\$2,001.24)	0.00%
8170 - Printing & copying	\$1,080.00	\$1,015.72	\$64.28	94.05%
8180 - Fatherhood	\$1,000.00	\$0.00	\$1,000.00	0.00%
Total - 8100 - Non personnel expenses	\$27,240.00	\$47,454.50	(\$20,214.50)	174.21%
8200 - Facility & equipment expenses				
8210 - Space Lease	\$9,997.80	\$1,298.63	\$8,699.17	12.99%
8220 - Electric	\$14,750.00	\$13,053.22	\$1,696.78	88.50%
8225 - Water	\$5,500.00	\$2,305.87	\$3,194.13	41.92%
8230 - Trash	\$2,000.00	\$2,911.90	(\$911.90)	145.60%
8235 - Sewer	\$2,000.00	\$1,892.13	\$107.87	94.61%
8240 - Natural Gas	\$2,000.00	\$1,180.68	\$819.32	59.03%
8260 - Repair/Maint for Building/Equip	\$14,918.40	\$15,888.75	(\$970.35)	106.50%
Total - 8200 - Facility & equipment expenses	\$51,166.20	\$38,531.18	\$12,635.02	75.31%
8300 - Travel & meetings expenses				
8310 - Local Travel	\$10,000.00	\$9,205.35	\$794.65	92.05%
8320 - Out of Area Travel	\$3,659.65	\$0.00	\$3,659.65	0.00%
8330 - Fuel Cost	\$0.00	\$964.12	(\$964.12)	0.00%
8335 - Vehicle Repair & Maint	\$2,865.00	\$4.39	\$2,860.61	0.15%
8340 - Child Transportation Exp	\$0.00	\$1,216.97	(\$1,216.97)	0.00%
Total - 8300 - Travel & meetings expenses	\$16,524.65	\$11,390.83	\$5,133.82	68.93%
8400 - Insurance Expense	\$24,675.00	\$411.65	\$24,263.35	1.67%
8700 - Food Expenses	\$46,800.00	\$57,004.91	(\$10,204.91)	121.81%
8800 - In-Kind Expenses	\$449,917.00	\$176,465.80	\$273,451.20	39.22%
Total - Expense	\$3,994,276.00	\$1,324,875.43	\$2,669,400.57	33.17%
Other Income and Expenses				
Other Expense				
8500 - Other Expense				
8520 - Recognition	\$0.00	\$615.68	(\$615.68)	0.00%
8530 - Fees/Dues	\$5,000.00	(\$810.29)	\$5,810.29	-16.21%
8540 - Training & TTA	\$39,956.00	\$13,260.40	\$26,695.60	33.19%
8560 - Computer & Software Related Expenses	\$0.00	\$4,746.92	(\$4,746.92)	0.00%
8570 - Advertising & Community Sponsorships	\$2,000.00	\$3,495.22	(\$1,495.22)	174.76%
8590 - Other Expenses	\$1,000.00	\$86.91	\$913.09	8.69%
Total - 8500 - Other Expense	\$47,956.00	\$21,394.84	\$26,561.16	44.61%
Total - Other Expense	\$47,956.00	\$21,394.84	\$26,561.16	44.61%
Net Income	\$0.00	(\$64,192.67)	\$64,192.67	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
From Dec 2024 to Adjust 2025
Options: Activity Only

EHS 24-25

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4100 - Inkind Revenue	\$126,900.00	\$12,305.74	\$114,594.26	9.70%
4500 - Federal Revenue	\$1,022,216.00	\$319,466.00	\$702,750.00	31.25%
Total - Income	\$1,149,116.00	\$331,771.74	\$817,344.26	28.87%
Gross Profit	\$1,149,116.00	\$331,771.74	\$817,344.26	28.87%
Expense				
7200 - Salaries & related expenses				
7220 - Salaries & wages - other	\$536,097.00	\$187,698.58	\$348,398.42	35.01%
7230 - Pension plan contributions	\$52,334.65	\$9,559.51	\$42,775.14	18.27%
7240 - Employee benefits - not pension	\$64,519.97	\$32,658.30	\$31,861.67	50.62%
7250 - Payroll taxes, etc.	\$55,863.38	\$15,509.58	\$40,353.80	27.76%
Total - 7200 - Salaries & related expenses	\$708,815.00	\$245,425.97	\$463,389.03	34.62%
7300 - Indirect Cost Pool Expense	\$134,791.00	\$49,510.80	\$85,280.20	36.73%
7500 - Contract/Consultant Services	\$2,500.00	\$1,297.22	\$1,202.78	51.89%
8100 - Non personnel expenses				
8110 - Office/Teaching Supplies	\$34,340.00	\$7,823.73	\$26,516.27	22.78%
8120 - Other/Maint Supplies	\$0.00	\$1,990.53	(\$1,990.53)	0.00%
8130 - Telephone & Internet	\$13,400.00	\$2,883.95	\$10,516.05	21.52%
8140 - Postage & shipping	\$500.00	\$8.72	\$491.28	1.74%
8150 - Medical/Dental Supplies	\$0.00	\$778.19	(\$778.19)	0.00%
8160 - Events/Meeting Expense	\$0.00	\$51.90	(\$51.90)	0.00%
8170 - Printing & copying	\$500.00	\$370.24	\$129.76	74.05%
8180 - Fatherhood	\$2,500.00	\$0.00	\$2,500.00	0.00%
Total - 8100 - Non personnel expenses	\$51,240.00	\$13,907.26	\$37,332.74	27.14%
8200 - Facility & equipment expenses				
8210 - Space Lease	\$0.00	\$121.53	(\$121.53)	0.00%
8220 - Electric	\$9,000.00	\$3,107.05	\$5,892.95	34.52%
8225 - Water	\$1,000.00	\$756.27	\$243.73	75.63%
8230 - Trash	\$1,000.00	\$766.62	\$233.38	76.66%
8235 - Sewer	\$1,000.00	\$562.86	\$437.14	56.29%
8240 - Natural Gas	\$100.00	\$621.15	(\$521.15)	621.15%
8260 - Repair/Maint for Building/Equip	\$27,000.00	\$2,365.59	\$24,634.41	8.76%
Total - 8200 - Facility & equipment expenses	\$39,100.00	\$8,301.07	\$30,798.93	21.23%
8300 - Travel & meetings expenses				
8310 - Local Travel	\$5,000.00	\$1,135.02	\$3,864.98	22.70%
8320 - Out of Area Travel	\$3,400.00	\$0.00	\$3,400.00	0.00%
8330 - Fuel Cost	\$0.00	\$340.70	(\$340.70)	0.00%
8335 - Vehicle Repair & Maint	\$0.00	\$0.94	(\$0.94)	0.00%
Total - 8300 - Travel & meetings expenses	\$8,400.00	\$1,476.66	\$6,923.34	17.58%
8400 - Insurance Expense	\$13,500.00	\$160.07	\$13,339.93	1.19%
8700 - Food Expenses	\$22,070.00	\$7,392.44	\$14,677.56	33.50%
8800 - In-Kind Expenses	\$126,900.00	\$12,305.74	\$114,594.26	9.70%
Total - Expense	\$1,107,316.00	\$339,777.23	\$767,538.77	30.68%
Other Income and Expenses				
Other Expense				
8500 - Other Expense				
8520 - Recognition	\$0.00	\$163.54	(\$163.54)	0.00%
8530 - Fees/Dues	\$3,000.00	\$1,045.06	\$1,954.94	34.84%
8540 - Training & TTA	\$19,304.00	\$6,231.10	\$13,072.90	32.28%
8560 - Computer & Software Related Expenses	\$0.00	\$1,748.34	(\$1,748.34)	0.00%
8570 - Advertising & Community Sponsorships	\$1,000.00	\$886.72	\$113.28	88.67%
8590 - Other Expenses	\$18,496.00	\$0.00	\$18,496.00	0.00%
Total - 8500 - Other Expense	\$41,800.00	\$10,074.76	\$31,725.24	24.10%
Total - Other Expense	\$41,800.00	\$10,074.76	\$31,725.24	24.10%
Net Income	\$0.00	(\$18,080.25)	\$18,080.25	0.00%

LIFT Community Action Agency Inc
Parent - Lift : LIFT Community Action Agency Inc
LIFT | Budget vs. Actual by Grant
From Jan 2024 to Adjust 2025
Options: Activity Only

CHSCC 24-25

FINANCIAL ROW	BUDGET AMOUNT	AMOUNT EXPENDED	BUDGET BALANCE	% OF BUDGET
Ordinary Income/Expense				
Income				
4100 - Inkind Revenue	\$103,115.00	\$4,695.03	\$98,419.97	4.55%
4500 - Federal Revenue	\$2,267,831.00	\$1,422,992.00	\$844,839.00	62.75%
Total - Income	\$2,370,946.00	\$1,427,687.03	\$943,258.97	60.22%
Gross Profit	\$2,370,946.00	\$1,427,687.03	\$943,258.97	60.22%
Expense				
7200 - Salaries & related expenses				
7220 - Salaries & wages - other	\$487,412.00	\$410,267.03	\$77,144.97	84.17%
7230 - Pension plan contributions	\$48,741.00	\$37,139.33	\$11,601.67	76.20%
7240 - Employee benefits - not pension	\$65,279.00	\$72,511.39	(\$7,232.39)	111.08%
7250 - Payroll taxes, etc.	\$41,674.00	\$32,252.68	\$9,421.32	77.39%
Total - 7200 - Salaries & related expenses	\$643,106.00	\$552,170.43	\$90,935.57	85.86%
7300 - Indirect Cost Pool Expense	\$128,189.00	\$107,960.61	\$20,228.39	84.22%
7500 - Contract/Consultant Services	\$1,054,076.00	\$515,838.51	\$538,237.49	48.94%
8100 - Non personnel expenses				
8110 - Office/Teaching Supplies	\$56,000.00	\$32,729.26	\$23,270.74	58.45%
8120 - Other/Maint Supplies	\$0.00	\$8,001.52	(\$8,001.52)	0.00%
8130 - Telephone & Internet	\$9,000.00	\$3,059.32	\$5,940.68	33.99%
8140 - Postage & shipping	\$1,000.00	\$67.48	\$932.52	6.75%
8150 - Medical/Dental Supplies	\$2,000.00	\$2,563.16	(\$563.16)	128.16%
8170 - Printing & copying	\$7,000.00	\$1,729.61	\$5,270.39	24.71%
8180 - Fatherhood	\$2,000.00	\$0.00	\$2,000.00	0.00%
Total - 8100 - Non personnel expenses	\$77,000.00	\$48,150.35	\$28,849.65	62.53%
8200 - Facility & equipment expenses				
8210 - Space Lease	\$0.00	\$460.24	(\$460.24)	0.00%
8220 - Electric	\$4,400.00	\$2,090.83	\$2,309.17	47.52%
8225 - Water	\$400.00	\$767.10	(\$367.10)	191.78%
8230 - Trash	\$100.00	\$492.49	(\$392.49)	492.49%
8235 - Sewer	\$400.00	\$676.59	(\$276.59)	169.15%
8240 - Natural Gas	\$100.00	\$517.24	(\$417.24)	517.24%
8260 - Repair/Maint for Building/Equip	\$45,000.00	\$19,521.57	\$25,478.43	43.38%
Total - 8200 - Facility & equipment expenses	\$50,400.00	\$24,526.06	\$25,873.94	48.66%
8300 - Travel & meetings expenses				
8310 - Local Travel	\$7,500.00	\$6,612.77	\$887.23	88.17%
8320 - Out of Area Travel	\$5,000.00	\$851.88	\$4,148.12	17.04%
8330 - Fuel Cost	\$2,500.00	\$1,423.76	\$1,076.24	56.95%
8335 - Vehicle Repair & Maint	\$2,500.00	\$140.50	\$2,359.50	5.62%
Total - 8300 - Travel & meetings expenses	\$17,500.00	\$9,028.91	\$8,471.09	51.59%
8400 - Insurance Expense	\$6,000.00	\$297.28	\$5,702.72	4.95%
8700 - Food Expenses	\$6,000.00	\$202.02	\$5,797.98	3.37%
8800 - In-Kind Expenses	\$103,115.00	\$4,695.03	\$98,419.97	4.55%
Total - Expense	\$2,085,386.00	\$1,262,869.20	\$822,516.80	60.56%
Other Income and Expenses				
Other Expense				
8500 - Other Expense				
8520 - Recognition	\$9,150.00	\$38.48	\$9,111.52	0.42%
8530 - Fees/Dues	\$1,500.00	\$335.07	\$1,164.93	22.34%
8540 - Training & TTA	\$42,863.00	\$24,648.60	\$18,214.40	57.51%
8560 - Computer & Software Related Expenses	\$26,000.00	\$3,386.54	\$22,613.46	13.03%
8570 - Advertising & Community Sponsorships	\$7,000.00	\$5,466.40	\$1,533.60	78.09%
8590 - Other Expenses	\$3,000.00	\$0.00	\$3,000.00	0.00%
8595 - Subsidy Expense	\$196,047.00	\$184,648.90	\$11,398.10	94.19%
Total - 8500 - Other Expense	\$285,560.00	\$218,523.99	\$67,036.01	76.52%
Total - Other Expense	\$285,560.00	\$218,523.99	\$67,036.01	76.52%
Net Income	\$0.00	(\$53,706.16)	\$53,706.16	0.00%

Oklahoma Early Childhood Program Grant Application
(Year 20: 7/1/2025–6/30/2026)

The Oklahoma Early Childhood Program grant is a supplemental funding source used to enhance the quality of LIFT Community Action Agency's Early Head Start and Early Head Start-Child Care Programs. This grant provides the agency's birth to age three programs the ability to raise the quality of existing classrooms in various aspects. The funding provides the resources needed to supplement staff salaries, heighten training opportunities that would otherwise be unobtainable, and raise classroom monitoring standards.

LIFT CAA is requesting funding in the amount of \$181,239.68 (\$90,812.94 Match) from the Community Action Project of Tulsa County, Inc. If approved, this grant will provide funding to enhance 8 classrooms and 64 slots in the following centers (with the possibility of more to be added during the application phase):

- Antlers Early Head Start - 24 slots,
- Antlers Early Learning Center - 8 slots,
- Broken Bow Early Learning Center - 8 slots,
- Hugo Early Head Start - 12 slots,
- Idabel Early Head Start - 12 slots.

Funding Entity: KEDDO (Kiamichi Economic Development District of Oklahoma)
Funding Opportunity: FY 2026 KEDDO Area Agency on Aging Older Americans Act
 Title III Program for Title III-B– Transportation Services
Amount Requested: \$40,351.17
Project Timeline: 12 months (July 1, 2025 – June 30, 2026)

LIFT Community Action Agency's Transit Program is requesting the Board's Approval to apply to KEDDO's Area Agency on Aging program for a Title III grant in the amount of \$40,351.17 in order to expand transportation services to older individuals (60 and over).

The Older Americans Act of 1965, as amended, provides grant funding for the development of comprehensive and coordinated service systems for older individuals. The KEDDO Area Agency on Aging administers Older Americans Act funding in the counties of Choctaw, Haskell, Latimer, LeFlore, McCurtain, Pittsburg, and Pushmataha. It is the Area Agency on Aging's responsibility to assess the needs of older individuals in the planning and service area and to fund (or advocate for) services to meet the identified needs. Older individuals are defined as all persons 60 years of age and over. Services must be targeted to older individuals who are in greatest social and economic need, with particular attention to low-income minority individuals and older individuals residing in rural areas.

If awarded, Funds will be used by LCAA, Inc. to administer and operate a Title III-B program to provide public transportation for eligible participants residing in Choctaw, McCurtain and Pushmataha counties within the KEDDO district.

Funding Entity:	International Paper Foundation
Funding Source:	Signature Cause Donation in the area of Health & Wellness
Project/Program:	RCORP-Connection Cafe
Amount Requested:	\$7,500

International Paper supports non-profit organizations in communities where their employees live and work. The majority of donations and contributions support projects or programs which are focused on one or more of their Signature Causes which includes: education, hunger, health and wellness, and disaster relief. They also provide limited support for other critical needs.

Through the "Health & Wellness" focus opportunity, International Paper Foundation works with agencies to promote healthy living habits and achieve measurable improvements in health and wellness. With support from the IP Foundation, LIFT will create the "Connection Cafe", a safe place where youth and their families who have been impacted by substance use and/or mental health disorders can connect, receive mentorship, counseling and other services designed to foster recovery and resilience. Addressing substance use and mental health and its effects on the entire family is a critical community need. The "Connection Cafe" is a new component that LIFT will use to enhance programming of the Substance Use and Mental Health Services currently provided via the Comprehensive Community Addiction Recovery Center (CCARC) and the Opioid Affected Youth Program-Better Choices: Better Futures. Through a case management model, staff work to enable youth and families impacted by opioids and/or substance use to find, access, and navigate evidence-based, affordable treatments, as well as home and community-based services and social supports. We will develop and implement support groups (held monthly) along with quarterly outreach programming to support community activities that span the spectrum of all dimensions of wellness. The quarterly community events will include presentations and/or training for attendees relevant to the project, goals, and objectives

LIFT CAA is requesting the Board's approval to submit an application in the amount of \$7,500 to the IP Foundation for a signature cause grant under the Health and Wellness category. If awarded, these funds will be used purchase materials, supplies and furnishings to transform the space within the CCARC into a bright and welcoming atmosphere for clients served through Better Choices-Better Futures and the Comprehensive Community Addiction Recovery Center.

LIFT Transit 5311 Grant FY 2026

LIFT Transit is applying for federal funds through the Section 5311 Nonurbanized Area Formula Grant. This is an annual grant made available through the Federal Transit Administration and administered at the state level by the Oklahoma Department of Transportation. The estimated amount of funds available is **\$427,061.00** based on the previous year's allocation.

These federal dollars will be applied to the expenses of operating the transit program in McCurtain, Pushmataha, and Choctaw Counties. The program year begins on October 1, 2025, and will close on September 30, 2026.

The final draft for this application is due on May 1, 2025.

AUTHORIZING RESOLUTION

Resolution Number: 26

A RESOLUTION AUTHORIZING THE FILING OF AN APPLICATION WITH THE OKLAHOMA DEPARTMENT OF TRANSPORTATION, TRANSIT PROGRAMS DIVISION, FOR A GRANT UNDER 49 U.S.C. SECTION 5311, NONURBANIZED AREA FORMULA PROGRAM.

WHEREAS, pursuant to chapter 53 of title 49 U.S.C., the secretary of Transportation is authorized to make grants for mass transportation projects; and

WHEREAS, the Oklahoma Department of Transportation, hereinafter referred to as the DEPARTMENT, is submitting a Section 5311 Nonurbanized Area Formula grant application to the Federal Transit Administration, hereinafter referred to as the FTA; and

WHEREAS, the (LIFT CAA) hereinafter referred to as APPLICANT wishes to receive financial assistance pursuant to the FTA Section 5311 Program finds that will be made available under this grant; and

WHEREAS, the APPLICANT will be required to execute a contract to receive the financial assistance pursuant to the FTA Section 5311 program grant; and,

WHEREAS, the contract will impose certain obligations upon the APPLICANT required by the FTA in accordance with the provisions under the chapter 53 of Title 49 U.S.C., as amended.

NOW, THEREFORE BE IT RESOLVED BY THE (LIFT CAA) BOARD OF DIRECTORS THAT (David Hawkins , Board Chairman) is authorized to:

1. submit a grant application to the DEPARTMENT seeking FTA Section 5311 program financial assistance for the purpose of operating a rural public transit system in (Proposed Service Area), Oklahoma;
2. execute certifications and assurances or any other documents as maybe required by the DEPARTMENT and/or FTA, for the purpose of receiving said grant;
3. furnish such additional information as the DEPARTMENT and/or FTA may require in connection with the application of the project;
4. set forth and execute Disadvantaged Business Enterprise policies and procedures in connection with the projects procurement needs; and
5. execute a contract with the DEPARTMENT seeking financial assistance on behalf of the APPLICANT to aid in the financing of above said projects.

CERTIFICATE

The undersigned duly qualified and acting (Board Chairman) of the (LIFT CAA Board of Directors) certifies that the foregoing is a true and correct copy of a resolution, adopted at a legally convened meeting of the (LIFT CAA) Board of Directors held on (04/08/2025).

Signature of Authorized Representative

4/8/25

Date

Board Chairman

OFFICIAL SEAL

Title of Authorized Representative

Funding Entity: Walmart Spark Good Local Grant Program
Walmart Facility: Hugo Store
Amount Requested: \$5,000
Program: Family Resource Center

The LIFT Family Resource Center was established in 2024 with funding from the Potts Family Foundation. The FRC serves as a "hub" where families can receive direct services and access to other community resources. The Hugo FRC is located at the LIFT Head Start Admin office in Hugo and expects to serve over 300 families in 2025. Walmart funds will be used to stock the FRC Pantry with formula, diapers, non-perishable food, hygiene supplies and other health and wellness needs.

Through the WalMart Spark Good Local Grant Program, eligible organizations such as LIFT CAA can request grants ranging from \$250 to the maximum grant of \$5,000. There are three opportunities throughout the year to make an application for local funding. The deadline to apply for this cycle is April 15, 2025.

Eligible Entities/Use of funds

- Funds must benefit the facility's service area:
- Organizations applying must meet one of following criteria:
 - An organization holding a current tax-exempt status as a public charity under Section 501(c)(3) of the Internal Revenue Code, listed on the IRS Master File and conducting activities within the United States, classified as a public charity under Section 509(a)(1), (2) or (3) (Types I or II); and Deed verified.
 - A recognized government entity: state, county or city agency, including law enforcement or fire departments, that are requesting funds exclusively for public purposes and Deed verified.
 - A K-12 public or nonprofit private school, charter school, community/junior college, state/private college or university; or a church or other faith-based organization with a proposed project that benefits the community at large, such as food pantries, soup kitchens and clothing closets and Deed verified.

If selected for an award, the Family Resource Center will utilize funds to help stock and restock the resource pantry. Through this pantry, families in need can get immediate access to non-perishable food, hygiene products and more.

Funding Entity: Walmart Spark Good Local Grant Program
Walmart Facility: Idabel Store
Amount Requested: \$5,000
Program: Retired Senior Volunteer Program

LIFT CAA's Retired and Senior Volunteer Program is seeking the Board's approval to submit an application to the WalMart facility located in Idabel, Oklahoma for the "Walmart Spark Good Local Grant Program." Through this opportunity, RSVP is requesting a local grant in the amount of \$5,000 for funding to support match requirements for the RSVP program.

Local Grant amounts range from \$250 to the maximum grant of \$5,000. There are three opportunities throughout the year to make an application for local funding. The deadline to apply for this cycle is April 15, 2025.

Eligible Entities/Use of funds

- Funds must benefit the facility's service area:
- Organizations applying must meet one of following criteria:
 - An organization holding a current tax-exempt status as a public charity under Section 501(c)(3) of the Internal Revenue Code, listed on the IRS Master File and conducting activities within the United States, classified as a public charity under Section 509(a)(1), (2) or (3) (Types I or II); and Deed verified.
 - A recognized government entity: state, county or city agency, including law enforcement or fire departments, that are requesting funds exclusively for public purposes and Deed verified.
 - A K-12 public or nonprofit private school, charter school, community/junior college, state/private college or university; or a church or other faith-based organization with a proposed project that benefits the community at large, such as food pantries, soup kitchens and clothing closets and Deed verified.

If selected for an award, the RSVP program will utilize funds for events such as Volunteer Recognition Event, supplies, travel and other expenses for carrying out the RSVP Program. Funds may also be used for aiding volunteers in their work to meet the needs of the communities in which they serve.

Funding Source: ONEOK
Amount Requested: \$10,000
Program: YouthBuild

ONEOK delivers energy products and services vital to an advancing world. They are one of the largest diversified energy infrastructure companies providing gathering, processing, fractionation, transportation and storage services. Through their approximately 60,000-mile pipeline network – and access to nearly 50% of the nation’s refining capacity – they transport the natural gas, natural gas liquids (NGLs), refined products and crude oil that help meet domestic and international energy demand, contribute to energy security and provide safe, reliable and responsible energy solutions needed today and into the future.

ONEOK is a committed and active member in the communities with a dedicated Community Investments department to foster partnerships between their company, their employees and the community. Investing in communities where they have operations and where their employees live and work not only is the right thing to do – it’s also smart business. By contributing financially and through volunteerism, they help build stronger communities and create a better environment for their employees, customers and the general public.

Primary focus areas for OneOK community investments are arts and culture, community improvement, education, environmental, and health and human services. Priority consideration is given to educational programs and health and human services organizations, particularly those with programs helping people to become self-sufficient.

We are requesting the Boards approval to submit an application in the amount of \$10,000 to OneOk. This request is for funding to help with the purchase of Construction materials which will be used for renovating an existing single-family home via the LIFT YouthBuild Program. LIFT YouthBuild is a community-based pre-apprenticeship program that provides job training in construction and educational services for opportunity youth ages 16-24 who left school without a diploma. YouthBuild Participants also provide community service through the construction or rehabilitation of affordable housing for low-income or homeless families. Participants split their time between the vocational training, work site and the classroom, where they earn their high school diploma, learn to be community leaders, and prepare for postsecondary training opportunities, including college, apprenticeships, and employment. Through this specific proposal, LIFT YouthBuild students will gain construction skills while renovating an existing home. Upon completing all renovations, this home will be sold to a family of low-income and savings realized by grant funds, corporate donations, foundations, and YouthBuild Program participant labor, etc. will be passed on to the homebuyer.



900 N. Stiles Avenue
Oklahoma City, OK 73104, USA
405-815-6552 | Toll Free 800-879-6552
OKCOMMERCE.GOV

March 28, 2025

Rebecca Porter, Executive Director
LIFT Community Action Agency
209 North 4th
Hugo, OK 74743

Dear Ms. Porter:

The second allocation for the FY'25 Community Services Block Grant (CSBG) has been received by the Oklahoma Department of Commerce/Community Development (ODOC/CD). These funds are awarded by the U.S. Department of Health and Human Services/Office of Community Services for the purpose of revitalizing communities and the creation of opportunities for economic prosperity among low-income individuals and families.

Your agency's cumulative allocation is:

1st Allocation	\$59,906.00
2nd Allocation	\$56,746.00
	<u>\$116,652.00</u>

Please proceed to OKGrants <https://grants.ok.gov> to submit a revision request to add the additional funds to your CSBG 25 contract.

These funds may be used for expenses incurred on or after January 1, 2025 and are available to be drawn when your 2025 CSBG contract/revision has been executed by ODOC.

If you have questions, please contact your CSBG Program Liaison or Jessica Izquierdo at Jessica.Izquierdo@okcommerce.gov.

Sincerely,

Marshall Vogts, Director
Community Development



900 N. Stiles Avenue
Oklahoma City, OK 73104, USA
405-815-6552 | Toll Free 800-879-6552
OKCOMMERCE.GOV

March 19, 2025

Becky Porter, Executive Director
LIFT Community Action Foundation
209 North 4th Street
Hugo, OK 74743

Dear Executive Director Porter:

The Oklahoma Department of Commerce/Community Development (ODOC/CD) is pleased to inform the LIFT Community Action Foundation (LIFT) that PY 2025 Department of Human Services Low Income Home Energy Assistance (DHS LIHEAP) funds are now available.

Agencies may allocate Program funds by county based on need and available resources. While it is not mandatory to serve every county each year, all counties must be served within a designated timeframe (e.g., every two to three years). Any counties an agency chooses not to serve during the current program year must be identified in the OKGrants Management Plan Justification box, along with the anticipated year they will receive services next.

Funds awarded for Program Outreach, Training, and Technical Assistance are elective, allowing agencies to allocate none, some, or all of the awarded amounts listed in the table below. Any remaining funds in these categories must be reallocated to one of the other budget line items.

PY'25 Year-to-Date Total Award

		Required Homes
Admin Amount	\$6,418.00	
Program Outreach	\$17,866.00	
Training and Technical Assistance	\$8,333.34	
Remaining Amount (for Program Operations, Audit, Insurance, and Health & Safety)	\$53,550.77	
Total Award	\$86,168.11	4

For PY 2025, the Health and Safety budget cannot be initially budgeted at greater than 19% of Program Operation expenditures, nor the Average Cost Per Unit (ACPU) greater than \$9,500. Agencies may request ODOC permission to exceed the H&S or ACPU threshold at any time during the contract period following initial contract execution. Requests must be submitted in writing via email to ODOC's Energy Projects Specialist. No later than the last day of the second quarter of the grant.¹

¹ Contract Part II.4.J

Please proceed to OKGrants <https://grants.ok.gov> to apply for DHS LIHEAP funds and complete the five (5) following required forms:

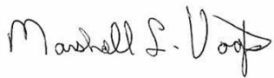
1. Applicant Information
2. Detailed Line-Item Budget
3. Management Plan
4. Audit
5. Uploads
 - a. If Program Outreach funds are budgeted, an **Outreach Plan** must be uploaded. *Use the attached Outreach Plan Guidelines to develop your Outreach Plan.* The agency may wait to allocate Outreach funds until after the contract is initially executed. A modification can be completed at a later date.
 - b. If an agency maintains a separate DHS LIHEAP waiting list (separate from DOE) that has not been submitted to ODOC through the DOE WAP 2025 application process, that **Waiting List** must also be uploaded.

Submitting, an application initiates the preparation and execution process for an ODOC contract for the upcoming contract period, April 1, 2025 – March 31, 2026. Applications should be started and submitted as soon as possible, but no later than Wednesday, April 30, 2025.

Please understand that applying for this offer does not constitute your authority to expend funds or make any commitment of funds relative to the DHS LIHEAP Program until full execution of your contract has occurred. When you are notified that your contract is ready, carefully review it, taking note of all deadlines and the contract start date, as funds will not be reimbursed for expenditures before the start of the contract.

We look forward to working with you. If you have any questions about your award or about how to initiate an application in OKGrants, please contact Kayla Cornett at Kayla.Cornett@okcommerce.gov.

Sincerely,



Marshall Vogts, Division Director
Community Development

KATHRYN B. BREWER
Executive Coordinator

RYAN STEPHENSON
Assistant Executive Coordinator



STATE OF OKLAHOMA

DISTRICT ATTORNEYS COUNCIL

421 NW 13th Street, Suite 290 • Oklahoma City, Oklahoma 73103

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IT
405-264-5002
405-264-5099

TRAINING
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405-264-5099

UVED
405-264-5010
405-264-5099

Notice of Availability of Funds for the 2025-2027 JUSTICE ASSISTANCE GRANT

AVAILABILITY OF FUNDS

The District Attorneys Council, in conjunction with the Justice Assistance Grant Board, announces the availability of 2025-2027 Justice Assistance Grant funds. The 2025-2027 allocation amount available for distribution is \$4,977,982.85 for a 24-month grant period.

All awards are contingent on the receipt of the Grant Award Notice from the Bureau of Justice Assistance (BJA), Office of Justice Programs, U.S. Department of Justice.

TIME PERIOD FOR AWARDS

JAG awards are for 24 months. This award period will be July 1, 2025 to June 30, 2027.

PURPOSE

The purpose of this grant is to prevent and control crime. The JAG Program provides the State with the flexibility to prioritize and place justice funds where they are most needed.

ELIGIBILITY REQUIREMENTS

To be eligible for funding from JAG, an applicant must be one of the following:

- A state agency
- A unit of local government (i.e., city, county, town);
- An Indian tribal government which performs law enforcement functions as determined by the Secretary of the Interior;
- A community-based organization that is private and nonprofit.

APPLICANT REQUIREMENTS – Unique Entity Identifier (UEI)

The new Unique Entity Identifier is now the primary means of identifying agencies registered for federal awards with the System for Award Management (SAM). DUNS numbers will no longer be utilized. Federal guidelines require all applicants to be registered on the FREE System for Award Management (SAM). The SAM database is the repository for standard

information about applicants, recipients, and subrecipients of federal financial assistance. **Please make sure your SAM registration allows for public search.** For more information or to register with SAM, go to <https://www.sam.gov>. To find your UEI on the SAM website, please consult the instructions here:

https://www.fsd.gov/gsafsd_sp?id=kb_article_view&spa=1&sys_kb_id=a05adbae1b59f8982fe5ed7ae54bcbba&sysparm_article=KB0041254&utm_campaign=fundingtips&utm_medium=email&utm_source=govdeliver_y.

PURPOSE AREAS

Applications for projects must address one or more of the following purpose areas:

<u>Purpose Area</u>	<u>Description</u>
1	Law Enforcement Programs
2	Prosecution and Court Programs
3	Prevention and Education Programs
4	Corrections and Community Corrections Programs
5	Drug Treatment Programs
6	Planning, Evaluation, and Technology Improvement Programs
7	Crime Victim and Witness Programs (other than compensation)
8	Mental Health Programs and Related Law Enforcement and Corrections Programs, including Behavioral Programs and Crisis Interventions Teams

TO MAKE AN APPLICATION

Applications for the JAG Program are only available through the OKGrants Online System. Applications must be completed and submitted through this online system. Prior to application, a user account must be created. If the applicant already has a user account, then the same User ID and password may be used to access the 2025-2027 Justice Assistance Grant in OKGrants.

If a User Account has not been created, go to: <https://grants.ok.gov> and click on “New User.” Fill out the profile (user information) and wait for an OKGrants system administrator at DAC to activate the account. Once you are activated and logged onto the system, a training manual is available (click on “My Training Materials”) to assist you through the application process.

Applications will be available in OKGrants beginning February 20, 2025.

DEADLINE FOR SUBMISSION OF AN APPLICATION

The deadline to submit the application on OKGrants is **11:59 p.m., April 21, 2025**. The OKGrants Online System will not allow an application to be submitted after this time and date. Proposals received via mail, hand delivery, fax machine, or email will not be reviewed.

TRAINING FOR APPLICANTS

DAC will provide web-based training for potential applicants. Attendance is not

CONTRACT FOR SERVICES

Contract # 2025 OADP/ODOC LIFT Community Action Agency

Source of Funds: Federal Community Services Block Grant CFDA # 93.569

This contract is made and entered into effective January 1, 2025 through August 31, 2025, by and between the Oklahoma Association of Community Action Agencies, an Oklahoma not-for-profit corporation, and its related, affiliated, and subsidiary entities (hereinafter collectively referred to as "OACAA") and LIFT Community Action Agency, a not-for-profit corporation, (hereinafter referred to as Contractor).

I. PURPOSE

Funds provided by this contract are from the Oklahoma Department of Commerce, originating from the U.S. Department of Health and Human Services. Funds are for use to assist with free tax preparation assistance.

II. SERVICE

OACAA hereby agrees to provide funding to Contractor for costs associated with the free tax preparation assistance up to the amount specified below.

Contractor shall provide the necessary staff, office space and other resources to provide the free tax preparation assistance within their designated service area(s). Contractor recognizes this contract may not cover all costs associated with provision of the service and will be responsible for any and all costs in excess of the final contract amount.

Contract funds will be utilized only to provide services to individuals and families eligible for services under the CSBG income guidelines.

Contractor shall comply with the requirements of the Community Action Agency Contractor Implementation Manual issued by the Oklahoma Department of Commerce.

III. PERFORMANCE

As mandated by the funding source, funding has been based upon prior year performance for continuing contractors. Failure to equal prior year performance of 186 returns may result in a decrease in funding in future years, if funding is available. Funding may be increased or decreased based on performance relative to other participating contractors.

IV. COMPENSATION

OACAA shall provide an allocation of \$6,265.00 to subsidize a portion of Contractor's costs for the provision of free tax preparation assistance. Costs chargeable to this contract include staff time, travel, supplies, equipment, and other direct and indirect costs specifically allocable to the project. All costs will be in accordance with federal cost principles.

V. FUNDS AVAILABILITY

Contractor may request reimbursement of expenses according to the dates listed below:

- Expenses incurred between January 1 and February 28 must be submitted by March 31
- March expenses submitted by May 15
- April expenses submitted by June 16
- May expenses submitted by July 15
- June expenses submitted by August 15
- July expenses submitted by September 16
- August expenses submitted by September 16

You are welcome to submit your expense reports earlier than the deadlines listed above. All funds must be requested no later than September 30, 2025.

VI. REPORTS, DOCUMENTATION

Contractor shall submit a budget to OACAA by March 31, 2025. Contractor shall amend the budget as required to reflect any changes in activities to be performed under this contract.

Contractor shall submit an expenditure report in such form as required by OACAA in order to receive reimbursement of expenditures. Actual reimbursement amount will be in accordance with Section III above. Upon request by OACAA, Contractor shall submit documentation for any expenditures reported on the monthly Request for Contract Reimbursement. Contractor acknowledges that the Oklahoma Department of Commerce requires OACAA to review said documentation on their behalf.

Contractor shall maintain documentation of all expenditures onsite in the event the federal funding source (U.S. Department of Health and Human Services) or the Oklahoma Department of Commerce wishes to review said documentation.

VII. MONITORING

As part of its fiscal policies, OACAA will conduct one desk monitoring of each Contractor during the course of the grant period. Contractors will be asked to submit documentation to support VITA expenditures for a specific month that includes employee salaries and benefits, travel expenses, equipment and service costs, and any other expenses paid for with VITA funds. Noncompliance of the desk monitoring request within 30 days may result in a hold on processing the agency's monthly expenditure requests.

VIII. TRAINING and TECHNICAL ASSISTANCE

Contractor shall contact the Internal Revenue Service VITA liaison for training and technical assistance specific to actual tax preparation activities.

IX. HOLD HARMLESS CLAUSE

Contractor, as an independent contractor with OACAA, shall save harmless the OACAA, the State of Oklahoma, its agents, officers, and employees from all claims and actions and all expenses defending same that are brought as a result of any injury or damages sustained by any person or property in consequence of any act or omission. Contractor shall save harmless the OACAA, the State of Oklahoma, its agents, officers, and employees from any claim or amount recovered as a result of infringement of patent, trademark, or copyright or from any claim or amount arising or recovered under Workers' Compensation Law or any other law.

X. MODIFICATION

All modifications shall be in writing and shall be agreed upon by both parties.

XI. FEDERAL FUNDING CONTINGENCY

This contract is contingent upon the availability of federal funding for the program. In the event that federal funding for this program is reduced, suspended, or terminated by the U.S. Department of Health and Human Services or the Oklahoma Department of Commerce, OACAA shall not be obligated to provide funding under this contract, and Contractor shall not hold OACAA liable for any outstanding obligations, costs, or damages incurred as a result. OACAA will notify Contractor as soon as reasonably possible upon learning of such funding changes. If funding is halted, either party may terminate this agreement immediately with written notice, and neither party shall have any further obligation to the other.

XII. TERMINATION

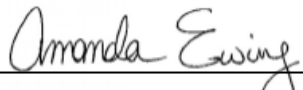
This contract may be terminated upon twenty-four hours written notice, by OACAA or Contractor, without any requirement or cause.

XIII. AGREEMENT

This contract constitutes the entire agreement and understanding between the parties hereto. Your signature will acknowledge acceptance of this agreement on the terms stated herein and confirmation of the understanding between parties, and this document shall constitute a binding contract between parties.

Any notices required under this contract shall be set forth in writing and delivered by hand, fax, or registered mail to the addresses provided below.

IN WITNESS WHEREOF, the parties hereto have executed this contract:



Amanda Ewing, Executive Director
Oklahoma Association of Community Action Agencies
605 Centennial Blvd, Edmond, OK 73013 Phone: 405-949-1495



Rebecca Porter, Executive Director
LIFT Community Action Agency
209 N. 4th
Hugo, OK 74743
Phone: (580) 372-2582
Federal Employer Identification #: 73-0772321

Staff contact overseeing the VITA Program at your Agency:

Name: Brandon McDaniel

Phone: (580) 326-5165

Email: brandon.mcdaniel@liftca.org



Choctaw Nation of Oklahoma
477 Program-Child Care Assistance

P.O. Box 1210 • Durant, OK • 74702-1210
580-924-8280 or 1-800-522-6170
580-920-4959 Fax

Gary Batton, Chief

Jack Austin Jr. Asst. Chief

FY2024/2025

GRANT AWARD NOTIFICATION

Date: 2-13-25PROVIDER: Broken Bow LLC - LIFT

We are pleased to notify you that your FY24/25 Improvement Grant application has been approved in the amount of:

\$2160.⁰⁰

Attached you will find order forms you may use to list the items you wish to order from **Kaplan and Constructive Playthings (US Toy Co.)**. You will also be able to purchase from **Amazon** this year *as a trial run*. The guidelines for Amazon are attached and will need to be read *entirely* prior to sending an order for them. Please complete order form(s) for Kaplan and Constructive Playthings and return them to the Choctaw Nation Child Care Assistance office. You may send them by:

Mail: Choctaw Nation Child Care Assistance

Attn: Elizabeth Thompson

P.O. Box 1210

Durant, OK 74702

Fax: 580-920-4959 or email: ccagrants@choctawnation.com

Your order will be placed as soon as possible after we receive it and you should receive your requested items within a few weeks.

Note: When you are preparing your orders, it will be helpful if you order a little over what the award amount is and mark them as your first choice to be deleted should we not be able to get those items.

Please do not hesitate to reach out with any questions at all.

Yakoke,

Elizabeth J. Thompson

Elizabeth Thompson, 477 CCA Program Manager

Phone: 580-642-7344

ethompson@choctawnation.com

(Cont'd to page 2)



Choctaw Nation of Oklahoma
477 Program-Child Care Assistance

Gary Batton, Chief

Jack Austin Jr. Asst. Chief

P.O. Box 1210 • Durant, OK • 74702-1210
580-924-8280 or 1-800-522-6170
580-920-4959 Fax

FY2024/2025

GRANT AWARD NOTIFICATION

Date: 2-13-25PROVIDER: Edabel Early Learning Center - UFT

We are pleased to notify you that your FY24/25 Improvement Grant application has been approved in the amount of:

\$ 1900.00

Attached you will find order forms you may use to list the items you wish to order from **Kaplan and Constructive Playthings (US Toy Co.)**. You will also be able to purchase from **Amazon** this year *as a trial run*. The guidelines for Amazon are attached and will need to be read *entirely* prior to sending an order for them. Please complete order form(s) for Kaplan and Constructive Playthings and return them to the Choctaw Nation Child Care Assistance office. You may send them by:

Mail: Choctaw Nation Child Care Assistance
Attn: Elizabeth Thompson
P.O. Box 1210
Durant, OK 74702

Fax: 580-920-4959 or email: ccagrants@choctawnation.com

Your order will be placed as soon as possible after we receive it and you should receive your requested items within a few weeks.

Note: When you are preparing your orders, it will be helpful if you order a little over what the award amount is and mark them as your first choice to be deleted should we not be able to get those items.

Please do not hesitate to reach out with any questions at all.

Yakoke,

Elizabeth J. Thompson

Elizabeth Thompson, 477 CCA Program Manager
Phone: 580-642-7344
ethompson@choctawnation.com

(Cont'd to page 2)



Choctaw Nation of Oklahoma

477 Program-Child Care Assistance

Gary Batton, Chief

Jack Austin Jr. Asst. Chief

P.O. Box 1210 • Durant, OK • 74702-1210
580-924-8280 or 1-800-522-6170
580-920-4959 Fax

Amazon Guidelines:

- You **MUST** create an Amazon Business account. There are items available on the Amazon Marketplace that appear different or not at all on Amazon Business. Because The Choctaw Nation orders only through Amazon Business, it is imperative that you shop on the Amazon Business platform to ensure it will be available. Go to <https://business.amazon.com> and follow the steps to create your **free** Amazon Business account.
- All items purchased from Amazon Business will have to be approved. In the event something is not approved, I will contact you and have you find something to replace it.
- ONLY Child Care-Related items may be purchased, for example: toys, art supplies, organizational items, cleaning supplies, shelves, cots, cribs, crib sheets, etc...
- No electronics, appliances or furniture (other than what is listed above) will be allowable purchases. **There is no exception to this**
- Any high shipping charges for larger items will come out of your total grant amount, so please keep this in mind when shopping.
- To send your order in, we ask that you screenshot your Amazon Business shopping cart and email that to us, so we can ensure we purchase the correct items. In the event we can't find what is in your cart, we will reach out and have you select other items.

We are hopeful this will help a lot of providers that have requested the ability to purchase from Amazon in the past. We know it is a valuable resource to have and hope we see only positives by adding this option.

LIFT Community Action, Inc.

WAP-2024-LIFT CAA-00015**Contract Part I: 19598 DOE 24**

FAIN #: DE-EE0009925

UEI #: XL9DVU1YDGU2

FEI #:

730772321

**CONTRACT - MODIFICATION
PART I
SUMMARY AND SIGNATURES**

Contracting Agency:	Oklahoma Department of Commerce State of Oklahoma (ODOC)
Contractor:	LIFT Community Action Agency, Inc.
Contract Title:	ODOC Weatherization Assistance Program - DOE
Contract Number:	19598 DOE 24
Federal Amount:	\$457,075.00
Match Amount:	
Contract Amount:	\$457,075.00
Research and Development:	Not R&D Related
Indirect Cost Rate:	31.02
Grant Award Amount - This Action:	\$457,075.00
Total Committed:	\$457,075.00
Total Obligated:	\$457,075.00
Source:	Department of Energy (DOE) Weatherization Assistance Program. Catalog of Federal Domestic Assistance (CFDA) Number 81.042
Project Funding Period:	April 1, 2024 through March 31, 2025
Federal Award Period:	April 1, 2022 through March 31, 2025

Summary of Project**Budget Summary**

CDBG Funds
Construction -
Engineering/Architect -
Inspection -
Other -
Public Facilities Admin -
Direct Grantee Admin -
Planning -
TOTAL CDBG -
TOTAL LEVERAGE -
TOTAL FUNDS -

LIFT Community Action, Inc.

WAP-2024-LIFT CAA-00015

Contract Part I: 19598 DOE 24

Submit Requisitions to: Community Development	Issue Payment To: LIFT Community Action Agency, Inc.
Oklahoma Department of Commerce	209 North 4th Street
900 North Stiles	Hugo, OK 74743-3809
Oklahoma City, OK 73104-3234	
AGREEMENT COMPONENTS:	Part I - Summary and Signatures

Part II - Terms and
Conditions
Certification Regarding
Lobbying

SPECIAL CONDITIONS:

SIGNATURES – EXECUTION OF CONTRACT

The rights and obligations of the parties to this contract are subject to and governed by Part II – Terms and Conditions. To the extent of any inconsistency between the general and the specific, the specific governs.

✓ I certify that I am authorized to sign this document, and any attachments or addendums thereto, and I have read and agree to all parts of the contract.

Executed by:	Executed by:
LIFT Community Action Agency, Inc.	Oklahoma Department of Commerce
Sheree Ensley	

	Marshall Vogts
Signature of Authorized Official	Signature of Authorized ODOC Official
3/25/2025	3/25/2025
Date	Date



Department of Health and Human Services
Health Resources and Services Administration

Notice of Award
FAIN# **H4927826**
Federal Award Date: **03/27/2025**

Recipient Information	Federal Award Information
1. Recipient Name LIFT COMMUNITY ACTION AGENCY, INC. 209 N 4th St Hugo, OK 74743-3809 2. Congressional District of Recipient 02 3. Payment System Identifier (ID) 1730772321A1 4. Employer Identification Number (EIN) 730772321 5. Data Universal Numbering System (DUNS) 095453171 6. Recipient's Unique Entity Identifier XL9DVU1YDGU2 7. Project Director or Principal Investigator Pam Waugh Program Director pam.waugh@liftca.org (580)326-6441 8. Authorized Official Rebecca Reynolds Porter Executive Director becky.reynolds@liftca.org (580)326-3351 Ext. 220	11. Award Number 5 H49MC27826-12-00 12. Unique Federal Award Identification Number (FAIN) H4927826 13. Statutory Authority 42 U.S.C. § 254c-8 14. Federal Award Project Title Healthy Start Initiative 15. Assistance Listing Number 93.926 16. Assistance Listing Program Title Healthy Start Initiative 17. Award Action Type Noncompeting Continuation 18. Is the Award R&D? No
Federal Agency Information 9. Awarding Agency Contact Information Tya T Renwick Grants Management Specialist Office of Federal Assistance Management (OFAM) Division of Grants Management Office (DGMO) trenwick@hrsa.gov (301) 594-0227 10. Program Official Contact Information Shontelle Dixon Project Officer Maternal and Child Health Bureau (MCHB) sdixon@hrsa.gov (301) 443-0543	Summary Federal Award Financial Information 19. Budget Period Start Date 04/01/2025 - End Date 03/31/2026 20. Total Amount of Federal Funds Obligated by this Action \$497,200.00 20a. Direct Cost Amount \$0.00 20b. Indirect Cost Amount \$0.00 21. Authorized Carryover \$0.00 22. Offset \$0.00 23. Total Amount of Federal Funds Obligated this budget period \$497,200.00 24. Total Approved Cost Sharing or Matching, where applicable \$0.00 25. Total Federal and Non-Federal Approved this Budget Period \$497,200.00 26. Project Period Start Date 05/01/2024 - End Date 03/31/2029 27. Total Amount of the Federal Award including Approved Cost Sharing or Matching this Project Period \$1,654,989.00 28. Authorized Treatment of Program Income Addition 29. Grants Management Officer – Signature LaShawna Smith on 03/27/2025
30. Remarks This grant is under Expanded Authority.	



Notice of Award
Award Number: 5 H49MC27826-12-00
Federal Award Date: 03/27/2025

Maternal and Child Health Bureau (MCHB)

31. APPROVED BUDGET: (Excludes Direct Assistance) ☒ Grant Funds Only ☐ Total project costs including grant funds and all other financial participation <table><tr><td>a. Salaries and Wages:</td><td>\$0.00</td></tr><tr><td>b. Fringe Benefits:</td><td>\$0.00</td></tr><tr><td>c. Total Personnel Costs:</td><td>\$0.00</td></tr><tr><td>d. Consultant Costs:</td><td>\$0.00</td></tr><tr><td>e. Equipment:</td><td>\$0.00</td></tr><tr><td>f. Supplies:</td><td>\$0.00</td></tr><tr><td>g. Travel:</td><td>\$0.00</td></tr><tr><td>h. Construction/Alteration and Renovation:</td><td>\$0.00</td></tr><tr><td>i. Other:</td><td>\$497,200.00</td></tr><tr><td>j. Consortium/Contractual Costs:</td><td>\$0.00</td></tr><tr><td>k. Trainee Related Expenses:</td><td>\$0.00</td></tr><tr><td>l. Trainee Stipends:</td><td>\$0.00</td></tr><tr><td>m. Trainee Tuition and Fees:</td><td>\$0.00</td></tr><tr><td>n. Trainee Travel:</td><td>\$0.00</td></tr><tr><td>o. TOTAL DIRECT COSTS:</td><td>\$497,200.00</td></tr><tr><td>p. INDIRECT COSTS (Rate: % of S&W/TADC):</td><td>\$0.00</td></tr><tr><td> i. Indirect Cost Federal Share:</td><td>\$0.00</td></tr><tr><td> ii. Indirect Cost Non-Federal Share:</td><td>\$0.00</td></tr><tr><td>q. TOTAL APPROVED BUDGET:</td><td>\$497,200.00</td></tr><tr><td> i. Less Non-Federal Share:</td><td>\$0.00</td></tr><tr><td> ii. Federal Share:</td><td>\$497,200.00</td></tr></table>	a. Salaries and Wages:	\$0.00	b. Fringe Benefits:	\$0.00	c. Total Personnel Costs:	\$0.00	d. Consultant Costs:	\$0.00	e. Equipment:	\$0.00	f. Supplies:	\$0.00	g. Travel:	\$0.00	h. Construction/Alteration and Renovation:	\$0.00	i. Other:	\$497,200.00	j. Consortium/Contractual Costs:	\$0.00	k. Trainee Related Expenses:	\$0.00	l. Trainee Stipends:	\$0.00	m. Trainee Tuition and Fees:	\$0.00	n. Trainee Travel:	\$0.00	o. TOTAL DIRECT COSTS:	\$497,200.00	p. INDIRECT COSTS (Rate: % of S&W/TADC):	\$0.00	i. Indirect Cost Federal Share:	\$0.00	ii. Indirect Cost Non-Federal Share:	\$0.00	q. TOTAL APPROVED BUDGET:	\$497,200.00	i. Less Non-Federal Share:	\$0.00	ii. Federal Share:	\$497,200.00	33. RECOMMENDED FUTURE SUPPORT: (Subject to the availability of funds and satisfactory progress of project) <table><tr><th>YEAR</th><th>TOTAL COSTS</th></tr><tr><td>13</td><td>\$1,100,000.00</td></tr><tr><td>14</td><td>\$1,100,000.00</td></tr><tr><td>15</td><td>\$1,100,000.00</td></tr></table> 34. APPROVED DIRECT ASSISTANCE BUDGET: (In lieu of cash) <table><tr><td>a. Amount of Direct Assistance</td><td>\$0.00</td></tr><tr><td>b. Less Unawarded Balance of Current Year's Funds</td><td>\$0.00</td></tr><tr><td>c. Less Cumulative Prior Award(s) This Budget Period</td><td>\$0.00</td></tr><tr><td>d. AMOUNT OF DIRECT ASSISTANCE THIS ACTION</td><td>\$0.00</td></tr></table> 35. FORMER GRANT NUMBER 36. OBJECT CLASS 41.51 37. BHCNIS#	YEAR	TOTAL COSTS	13	\$1,100,000.00	14	\$1,100,000.00	15	\$1,100,000.00	a. Amount of Direct Assistance	\$0.00	b. Less Unawarded Balance of Current Year's Funds	\$0.00	c. Less Cumulative Prior Award(s) This Budget Period	\$0.00	d. AMOUNT OF DIRECT ASSISTANCE THIS ACTION	\$0.00
a. Salaries and Wages:	\$0.00																																																										
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d. AMOUNT OF DIRECT ASSISTANCE THIS ACTION	\$0.00																																																										

38. THIS AWARD IS BASED ON THE APPLICATION APPROVED BY HRSA FOR THE PROJECT NAMED IN ITEM 14. FEDERAL AWARD PROJECT TITLE AND IS SUBJECT TO THE TERMS AND CONDITIONS INCORPORATED EITHER DIRECTLY OR BY REFERENCE AS:

a. The program authorizing statue and program regulation cited in this Notice of Award; b. Conditions on activities and expenditures of funds in certain other applicable statutory requirements, such as those included in appropriations restrictions applicable to HRSA funds; c. 45 CFR Part 75; d. National Policy Requirements and all other requirements described in the HHS Grants Policy Statement; e. Federal Award Performance Goals; and f. The Terms and Conditions cited in this Notice of Award. In the event there are conflicting or otherwise inconsistent policies applicable to the award, the above order of precedence shall prevail. Recipients indicate acceptance of the award, and terms and conditions by obtaining funds from the payment system.

39. ACCOUNTING CLASSIFICATION CODES

FY-CAN	CFDA	DOCUMENT NUMBER	AMT. FIN. ASST.	AMT. DIR. ASST.	SUB PROGRAM CODE	SUB ACCOUNT CODE
25 - 3898020	93.926	24H49MC27826	\$497,200.00	\$0.00	N/A	24H49MC27826

HRSA Electronic Handbooks (EHBs) Registration Requirements

The Project Director of the grant (listed on this NoA) and the Authorizing Official of the grantee organization are required to register (if not already registered) within HRSA's Electronic Handbooks (EHBs). Registration within HRSA EHBs is required only once for each user for each organization they represent. To complete the registration quickly and efficiently we recommend that you note the 10-digit grant number from box 4b of this NoA. After you have completed the initial registration steps (i.e., created an individual account and associated it with the correct grantee organization record), be sure to add this grant to your portfolio. This registration in HRSA EHBs is required for submission of noncompeting continuation applications. In addition, you can also use HRSA EHBs to perform other activities such as updating addresses, updating email addresses and submitting certain deliverables electronically. Visit <https://grants3.hrsa.gov/2010/WebEPSExternal/Interface/common/accesscontrol/login.aspx> to use the system. Additional help is available online and/or from the HRSA Call Center at 877-Go4-HRSA/877-464-4772.

Terms and Conditions

Failure to comply with the remarks, terms, conditions, or reporting requirements may result in a draw down restriction being placed on your Payment Management System account or denial of future funding.

Grant Specific Term(s)

1. Healthy Start funds may not be used for entertainment costs. Trips and/or activities for Healthy Start clients must relate to both the goal of reducing infant mortality and the approved project objectives
2. Fund raising costs are unallowable. Healthy Start funds, e.g., staff salary, contract personnel, consultants or costs for items to be sold or raffled, may not be used for fund raising activities.
3. The replacement of, or significant change in the responsibilities of senior project staff, including the project director, project manager, and chief financial officer, must have prior approval from the Grants Management Officer. The grantee must obtain prior approval from the awarding office for changes in scope, direction, type of service delivery or training, and rebudgeting of Healthy Start funds.
4. This Notice of Award is issued based on HRSA's approval of the Non-Competing Continuation (NCC) Progress Report. All post-award requests, such as significant budget revisions or a change in scope, must be submitted as a Prior Approval action via the Electronic Handbooks (EHBs) and approved by HRSA prior to implementation. Grantees under "Expanded Authority," as noted in the Remarks section of the Notice of Award, have different prior approval requirements. See "Prior-Approval Requirements" in the DHHS Grants Policy Statement: <https://www.hhs.gov/sites/default/files/hhs-grants-policy-statement-october-2024.pdf>
5. Funding beyond this budget period is contingent upon the availability of appropriated funds for this program, recipient satisfactory performance, program authority, compliance with the Terms and Conditions of the award, and a decision that continued funding is in the best interest of the Federal government.
This award action is based on HRSA's approval of the recipient's application and any modifications at the time of this award. Continued support for this award may be subject to other programmatic considerations to the extent permitted by law, including, but not limited to, Administration priorities and court orders.
Should additional federal funds not be available and/or shifting priorities affect the programmatic objectives of this award, the recipient will work with HRSA to revise any workplan tasks and budget in accordance with 45 CFR 75.308 (Revision of budget and program plans).
6. As a result of the federal government's Continuing Resolution status, this Notice of Award reflects a reduced level of funding. In accordance with this reduction, funding has been adjusted and allocated to the "Other" budget category. Up to 25% of the total approved budget may be rebudgeted within approved categories without prior approval
7. The funds for this award are in a sub-account in the Payment Management System (PMS). This type of account allows recipients to specifically identify the individual grant for which they are drawing funds and will assist HRSA in monitoring the award. Access to the PMS account number is provided to individuals at the organization who have permissions established within PMS. The PMS sub-account code can be found on the HRSA specific section of the NoA (Accounting Classification Codes). Both the PMS account number and sub-account code are needed when requesting grant funds. **Please note that for new and competing continuation awards issued after 10/1/2020, the sub-account code will be the document number.**
You may use your existing PMS username and password to check your organizations' account access. If you do not have access, complete a PMS Access Form (PMS/FFR Form) found at: <https://pmsapp.psc.gov/pms/app/userrequest>. If you have any questions about accessing PMS, contact the PMS Liaison Accountant as identified at: <http://pms.psc.gov/find-pms-liaison-accountant.html>.
8. 45 CFR Part 75 applies to all federal funds associated with the award. Part 75 has been effective since December 26, 2014. All references to prior OMB Circulars for the administrative and audit requirements and the cost principles that govern Federal monies associated with this award are superseded by the Uniform Guidance 2 CFR Part 200 as codified by HHS at 45 CFR Part 75.

Technical & Management Assistance Services Contract Award Option Year 2, Partial Funding – Region 2

LIFT Community Action Agency, Inc. is requesting the Board's approval to accept a Self-Help Technical and Management Assistance Services Contract Award for Option Year 2 partial funding for Region 2. The contract for services has been awarded by the U.S. Department of Agriculture, Rural Development based on the contract bid request. As T&MA Contractor for Region 2 – South Central, LIFT CAA would continue to provide training and technical assistance to organizations, including Indian Tribes, eligible to receive assistance under the Section 523 Mutual Self-Help Technical Assistance Grant Program. The states to be serviced under Region 2 include Arkansas, Kansas, Louisiana, Missouri, Nebraska, North Dakota, New Mexico, Oklahoma, South Dakota, Texas, and Wyoming. The planned period of performance under the contract will be as follows:

Base Year	September 01, 2023 through March 31, 2024
Option Year One	April 01, 2024 through March 31, 2025
Option Year Two	April 01, 2025 through March 31, 2026
Option Year Three	April 01, 2026 through March 31, 2027
Option Year Four	April 01, 2027 through March 31, 2028

As a Contractor, LIFT CAA furnishes all labor, management, supervision, quality control, facilities, equipment, materials, and services needed to perform the requirements of the contract. Key Personnel assigned to the contract includes the following:

- Executive Director
- Financial Coordinator
- Program Manager
- Management/Program Analyst
- Housing/Self-Help Specialists.

LIFT CAA has provided services for USDA Rural Development under a Technical and Management Assistance Contract since 1980. The agency's T&MA Program has helped in the development of more than 100 Self-Help Programs throughout the 11 states comprising Region 2. As a result of these efforts, well over 6,000 homes have been constructed for very low- and low-income individuals and families.



ADMINISTRATION FOR
CHILDREN & FAMILIES

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

January 31, 2025

Grant No. 06HP000581

Dear Head Start Grant Recipient:

An application for funding for the upcoming budget period must be submitted by May 1, 2025.

The following table reflects the annual funding and enrollment levels available to apply for:

Funding Type	Early Head Start
Program Operations	\$2,224,968
Training and Technical Assistance	\$42,863
Total Funding	\$2,267,831

Program	Early Head Start
Federal Funded Enrollment	104

Period of Funding: 08/01/2025 - 07/31/2026

Application Submission Requirements

The application must be prepared and submitted in accordance with the *Head Start Grant Application Instructions with Guidance, Version 3.01 (Application Instructions)* for a continuation application. It must be submitted on behalf of the Authorizing Official registered in the HSES.

Incomplete applications will not be processed.

Application Instructions are available on the home page of HSES. Please review the instructions carefully prior to preparing the application. Submission guidance can be found in the “Resources” section of the HSES.

Funding is contingent upon the availability of federal funds and satisfactory performance under the terms and conditions of the Head Start award. Annual funding levels are subject to change because of Congressional action or program performance and may result in additional funding guidance from the Office of Head Start.

Addressing Staffing Challenges through Grant Applications

Programs are strongly encouraged to make necessary changes to stabilize the Head Start workforce and must consider the staffing and training needs for their proposed program design,

including necessary compensation and staff supports to implement a sustainable high-quality program. Further guidance on strategies to support the Head Start workforce can be found in ACF-IM-HS-22-06 Strategies to Stabilize the Head Start Workforce.

Additional guidance on making program adjustments necessary to maintain a high-quality program with qualified staff can be found in ACF-IM-HS-22-09 Enrollment Reductions and Conversion of Head Start Slots to Early Head Start Slots.

Program Improvement (One-Time) Requests & Request Related to Health and Safety

Grant recipients encountering program improvement needs that cannot be supported by the agency budgets or other resources are invited to apply for one-time funding. This funding must be applied for separately through the *Supplement or Supplement—Facilities 1303* amendment type in HSES. Please select the appropriate amendment based on the description in HSES. Requests generally include but not limited to facility projects (construction, purchase, or major renovations requiring 1303 applications, including costs necessary to determine eligibility to submit a 1303 application, and/or costs necessary to prepare and submit a 1303 application); minor repairs and enhancements; playground installations or upgrades; funding to support transportation needs with making investments in buses or other vehicles necessary to operate the program; or security and surveillance investments to assure maximum safety of children. Requests are prioritized and funded based on funding availability and may require additional time before a final decision.

For questions regarding *Application Instructions* or program improvement needs and requests, please contact Kobena Arthur, Head Start Program Specialist, at 214-767-8859 or kobena.arthur@acf.hhs.gov or Tiffany Sowels, Grants Management Specialist, at 214-767-8018 or Tiffany.Sowels@acf.hhs.gov.

For assistance submitting the application in HSES, contact help@hsesinfo.org or 1-866-771-4737.

Thank you for your cooperation and timely submission of the grant application.

Sincerely,

/Tatia Long/

Tatia Long

Regional Program Manager

Office of Head Start

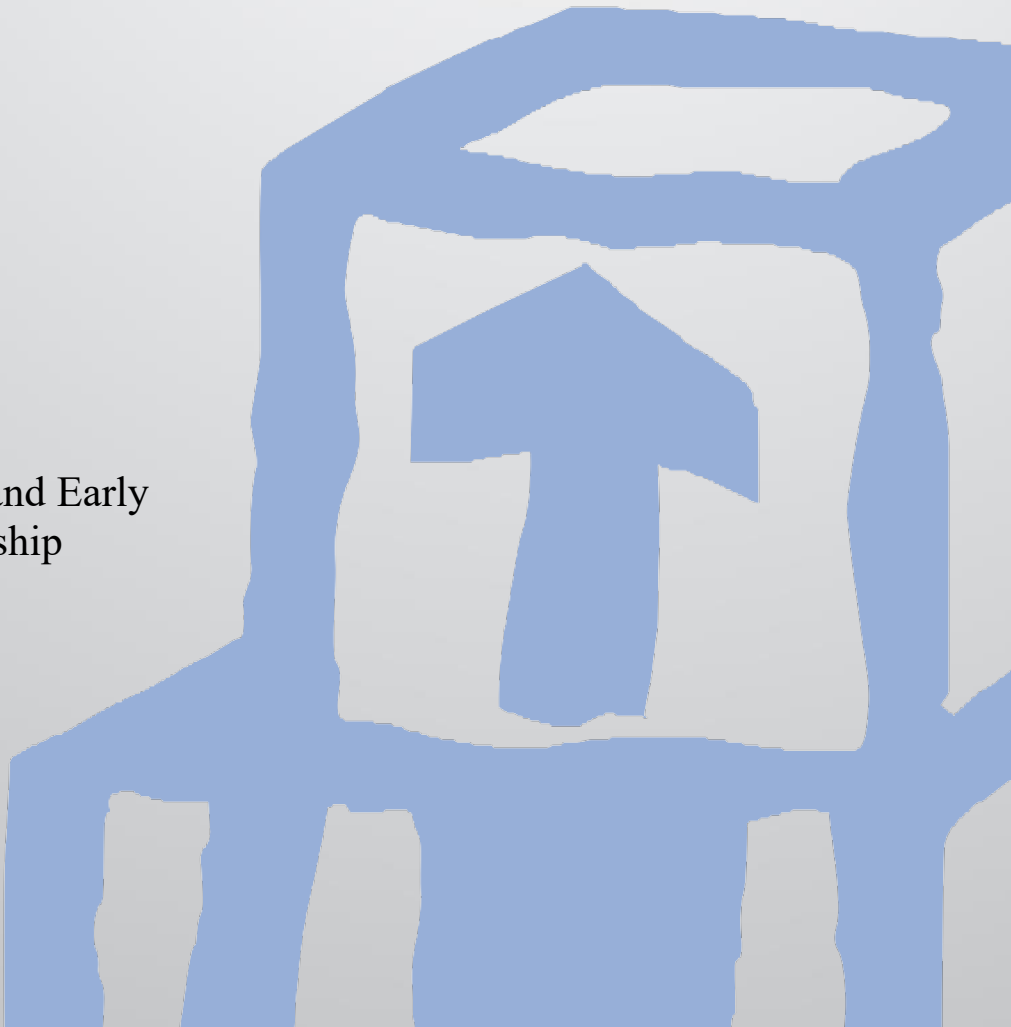
LIFT C.A.A.

Head Start, Early Head Start,
Early Head Start – Child Care

Integrated Services Policies and Procedures

ERSEA Plan 2025 - 2026

Head Start, Early Head Start, and Early
Head Start-Child Care Partnership



1302 – PROGRAM OPERATIONS

Performance Standard 1302.1 Overview

This part implements the statutory requirements in sections 641A, 645, 645A, and 648A of the Act by describing all of the program performance standards that are required to operate Head Start Preschool, Early Head Start, American Indian and Alaska Native and Migrant or Seasonal Head Start programs. This part covers the full range of operations from enrolling eligible children and providing program services to those children and their families, to managing programs to ensure staff are qualified and supported to effectively provide services. This part also focuses on using data through ongoing program improvements to ensure high-quality service. As required in the Act, the provisions in this part do not narrow the scope or quality of services covered in previous regulations. Instead, the regulations in this part raise the quality standard to reflect science and best practices, and streamline and simplify requirements so programs can better understand what is required for quality services.

Subpart A – Eligibility, Recruitment, Selection, Enrollment, and Attendance

Performance Standard 1302.10 Purpose

This subpart describes requirements of grant recipients for determining community strengths, needs and resources as well as recruitment areas. It contains requirements and procedures for the eligibility determination, recruitment, selection, enrollment, and attendance of children and explains the policy concerning the charging of fees.

Policy 1302.10 Purpose.

The purpose of this policy is to provide guidance in assisting program staff and Policy Council in Planning, operating, and evaluating the eligibility, recruitment, selection, enrollment, and attendance process within the LIFT CAA HS/EHS/EHS-CC programs, which prepares them for school readiness.

Performance Standard 1302.11 Determining community strength, needs, and resources.

(a) Service Area

- (1) A program must propose a service area in the grant application and define the area by county or subcounty area, such as a municipality, town or census tract or jurisdiction of a federally recognized Indian reservation.*
 - (i) A tribal program may propose a service area that includes areas where members of Indian tribes or those eligible for such membership reside, including but not limited to Indian reservation land, areas designated as near-reservation by the Bureau of Indian Affairs (BIA) provided that the service area is approved by the tribe's governing council, Alaska Native Villages, Alaska Native Regional Corporations with land-based authorities, Oklahoma Tribal Statistical Areas, and Tribal Designated Statistical Areas where federally recognized Indian tribes do not have a federally established reservation.*
 - (ii) If the tribe's service area includes any area specific in paragraph (a)(1)(i) of this section, and that area is also served by another program, the tribe may serve children from families who are members of or eligible to be members of such tribe and who reside in such areas as well as children from families who are not members of the tribe, but who reside within the tribe's established service area.*
- (2) If a program decides to change the service area after ACF has approved its grant application, the program must submit to ACF a new service area proposal for approval.*

(b) Community wide strategic planning and needs assessment (community assessment).

- (1) To design a program that meets community needs, and builds on strengths and resources, a program must conduct a community assessment at least once over the five-year grant period. The community assessment must use data that describes community strengths, needs, and resources and include, at a minimum:*
 - (i) The number of eligible infants, toddlers, preschool age children, and expectant mothers, including their geographic location, race, ethnicity, and languages they speak, including:*
 - A. Children experiencing homelessness in collaboration with, to the extent possible, McKinney-Vento Local Education Agency Liaisons (42 U.S.C. 11432 (6)(A));*
 - B. Children in foster care; and*
 - C. Children with disabilities, including types of disabilities and relevant services and resources provided to these children by community agencies;*
 - (ii) The education, health, nutrition and social service needs of eligible children and their families, including prevalent social or economic factors that impact their well-being;*
 - (iii) Typical work, school, and training schedules of parents with eligible children;*
 - (iv) Other child development, child care centers, and family child care programs that serve eligible children, including home visiting, publicly funded state and local pre-schools, and the approximate number of eligible children served;*
 - (v) Resources that are available in the community to address the needs of eligible children and their families; and,*
 - (vi) Strengths of the community.*
- (2) A program must annually review and update the community assessment to reflect any significant changes including increased availability of publicly-funded pre-kindergarten (including and assessment of how the pre -kindergarten available in the community meets the needs of the parents and children serves by the program, and whether it is offered for a full school day), rates of family and child homelessness, and significant shifts in community demographics and resources.*
- (3) A program must consider whether the characteristics of the community allow it to include children from diverse economic backgrounds that would be supported by other funding sources, including private pay, in addition to the program's eligible funded enrollment. A program must not enroll children from diverse economic backgrounds if it would result in a program serving less than its eligible funded enrollment.*

Policy 1302.11 Determining community strengths, needs and resources

(a) Service Area

- (1) The program has proposed a service area in the grant application and defined the area as Choctaw, Pushmataha, and McCurtain Counties.*
 - (i) N/A – Applies to Indian Tribes*
 - (ii) N/A – Applies to Indian Tribes*
- (2) The program will submit a new service area proposal to ACF for approval should there be a need to change the service area.*

(b) Community wide strategic planning and needs assessment (community assessment):

- (1) The Community Assessment process is a review of the changing demographics and resources in the service area and is completed once every five years with updates conducted annually during the five-year period. The updates review any significant*

- changes in the service area. The Community Assessment is a collection and analysis of information on the strengths, needs and resources of the families, as well as the program and the communities within the service area including the required items listed in 1302.11 (b)(i)-(vi). The required data for the Community Assessment is gathered from numerous resources outside the agency such as, public schools, local community agencies, U.S. Census, and state agencies, etc. and from sources inside the agency such as enrollment forms, IEPs, CLASS, family surveys, PIRs, etc. The information contained in the Community Assessment helps the program make informed decisions about the service area including: program options, hours of operation, staff composition, delivery of services; and develop strategic plans for the program; identify underserved populations in the service area; assess available program and community resources; along with many other decisions. The Community Assessment is also used to identify areas with high concentrations of families in poverty as well as community-based agencies that can refer interested, eligible families.
- (2) The program performs a detailed Community Assessment every five years. The program annually reviews and updates the Community Assessment to reflect any significant changes including how the pre-kindergarten available in the communities meets the needs of parents and children, whether it is offered for a full school day, rates of family and child homelessness, and significant shifts in community demographics and resources.
 - (3) Consideration is made within the service area to include children with diverse economic background. This is achieved through the prioritization schedule and through a designation of “Medically Underserved” which allows designated areas to serve up to 50% of a town’s enrollment in children above the poverty guidelines. The program does not enroll children from diverse economic backgrounds when it would result in serving less than the funded enrollment.

Performance Standard 1302.12 Determining, verifying, and documenting eligibility.

(a) Process overview.

(1) Program staff must:

- (i) Conduct an in-person interview with each family, unless paragraph (a)(2) of this section applies;*
- (ii) Verify information as required in paragraph (b) and (i) of this section; and,*
- (iii) Create an eligibility determination record for enrolled participants according to paragraph (k) of this section.*

(2) Program staff may interview the family over the telephone if an in-person interview is not possible or convenient for the family.

(3) If a program has an alternate method to reasonably determine eligibility based on its community assessment, geographic and administrative data, or from other reliable data sources, it may petition the responsible HHS official to waive requirements in paragraphs (a)(1)(i) and (ii) of this section.

(b) Age requirements.

(1) For Early Head Start, except when the child is transitioning to Head Start Preschool, a child must be an infant or a toddler younger than three years old.

(2) For Head Start Preschool, a child must:

- (i) *Be at least three years old or, turn three years old by the date used to determine eligibility for public school in the community in which the Head Start Preschool program is located; and,*
 - (ii) *Be no older than the age required to attend school.*
 - (3) *For Migrant or Seasonal Head Start, a child must be younger than compulsory school age by the date used to determine public school eligibility for the community in which the program is located.*
 - (c) *Eligibility requirements.*
 - (1) *A pregnant woman or child is eligible if:*
 - (i) *The family's income is equal to or below the poverty line; or,*
 - (ii) *The family is eligible for or, in the absence of child care, would be potentially eligible for public assistance; including SNAP; or, TANF child-only payments;*
or,
 - (iii) *The child is homeless, as defined in part 1305; or,*
 - (iv) *The child is in foster care.*
 - (2) *If the family does not meet a criterion under paragraph (c)(1) of this section, a program may enroll a child who would benefit from services, provided that these participants only make up to 10 percent of a program's enrollment in accordance with paragraph (d) of this section.*
 - (d) *Additional allowances for program.*
 - (1) *A program may enroll an additional 35 percent of participants whose families do not meet a criterion described in paragraph (c) of this section and whose incomes are below 130 percent of the poverty line, if the program:*
 - (i) *Establishes and implements outreach, and enrollment policies and procedures to ensure it is meeting the needs of eligible pregnant women, children, and children with disabilities, before serving pregnant women or children who do not meet the criteria in paragraph (c) of this section; and,*
 - (ii) *Established criteria that ensure pregnant women and children eligible under the criteria listed in paragraph (c) of this section and served first.*
 - (2) *If a program chooses to enroll participants who do not meet a criterion in paragraph (c) of this section, and whose family incomes are between 100 and 130 percent of the poverty line, it must be able to report to the Head Start regional program office:*
 - (i) *How it is meeting the needs of low-income families or families potentially eligible for public assistance, homeless children, and children in foster care, and include local demographic data on these populations;*
 - (ii) *Outreach and enrollment policies and procedures that ensure it is meeting the needs of eligible children or pregnant women, before serving over-income children or pregnant women;*
 - (iii) *Efforts, including outreach, to be fully enrolled with eligible pregnant women or children;*
 - (iv) *Policies, procedures, and selection criteria it uses to serve eligible children;*
 - (v) *Its current enrollment and its enrollment for the previous year;*
 - (vi) *The number of pregnant women and children served, disaggregated by the eligibility criteria in paragraphs (c) and (d)(1) of this section; and,*
 - (vii) *The eligibility criteria category of each child on the program's waiting list.*
 - (e) *Additional allowances for Indian tribes.*

- (1) Notwithstanding paragraph (c) of this section, a Tribal program may determine any pregnant woman or children in the approved service area to be eligible for services regardless of income, if they meet the requirements of paragraph (b) of this section.*
- (2) An Indian Tribe or Tribes that operate both an Early Head Start program and a Head Start Preschool program may, at its discretion, at any time during the grant period involved, reallocate funds between the Early Head Start program and the Head Start Preschool program in order to address fluctuations in client populations, including pregnant women and children from birth to compulsory school age. The reallocation of such funds between programs by an Indian Tribe or Tribes during a year may not serve as a basis for any reduction of the base grant for either program in succeeding years.*
- (f) Migrant or Seasonal eligibility requirements. Notwithstanding paragraph () of this section, pregnant women and children are eligible for Migrant or Seasonal Head Start if they have at least one family member whose income comes primarily from agriculture employment as defined in section 3 of the Migrant and Seasonal Agricultural Worker Protection Act (29 U.S.C. 1802), and if they meet the requirements of paragraph (b) of this section.*
- (g) Eligibility requirements for communities with 1,000 or fewer individuals.*
 - (1) A program may establish its own criteria for eligibility provided that it meets the criteria outlined in section 645 (a)(2) of the Act.*
 - (2) No child residing in such community whose family is eligible under criteria described in paragraphs (c) through (f) of this section, may be denied an opportunity to participate in the program under the eligibility criteria established under this paragraph (g).*
- (h) Verifying age. Program staff must verify a child's age according to program policies and procedures. A program's policies and procedures cannot require families to provide documents that confirm a child's age, if doing so creates a barrier for the family to enroll the child.*
- (i) Verifying eligibility.*
 - (1) To verify eligibility based on income, program staff must use tax forms, pay stubs, or other proof of income to determine the family income for the relevant time period.*
 - (i) The program must calculate total gross income using applicable sources of income.*
 - (ii) A program may make an adjustment to a family's gross income calculation for the purpose of determining eligibility to account for excessive housing costs. A program may use available bills, bank statements, and other relevant documentation provided by the family to calculate total annual housing cost with appropriate multipliers to:*
 - A. Determine if a family spends more than 30 percent of their total gross income on housing costs, as defined in part 1305 of this chapter; and*
 - B. If applicable, reduce the total gross income by the amount spent on housing costs that exceed more than 30 percent.*
 - (iii) If the family cannot provide tax forms, pay stubs, or other proof of income for the relevant time period, program staff may accept written statements from employers, including individuals who are self-employed, for the relevant time period and use information provided to calculate total annual income with appropriate multipliers.*
 - (iv) If the family reports no income for the relevant time period, a program may accept the family's signed declaration to that effect, if program staff describes efforts made to verify the family's income, and explains how the family's total income was calculated or seeks information from third parties about the family's eligibility if the family gives written consent. If a family gives consent to contact third parties,*

program staff must adhere to program safety and privacy policies and procedures and ensure the eligibility determination record adheres to paragraph (k)(2) of this section.

(v) If the family can demonstrate a significant change in income for the relevant time period, program staff may consider current income circumstances.

(2) To verify whether a family is eligible for, or in the absence of child care, would be potentially eligible for public assistance, the program must have documentation from either the state, local, or tribal public assistance agency that shows the family either receives public assistance or that shows the family is potentially eligible to receive public assistance.

(3) To verify whether a family is homeless, a program may accept a written statement from a homeless services provider, school personnel, or other services agency attesting that the child is homeless or any other documentation that indicates homelessness, including documentation from a public or private agency, a declaration, information gathered on enrollment or application forms, or notes from an interview with staff to establish the child is homeless; or any other document that establishes homelessness.

(i) If a family can provide one of the documents described in the paragraph (i)(3), program staff must describe efforts made to verify the accuracy of the information provided and state whether the family is eligible because they are homeless.

(ii) If a family cannot provide one of the documents described in this paragraph (i)(3) to prove the child is homeless, a program may accept the family's signed declaration to that effect, if, in a written statement, program staff described the child's living situation that meets the definition of homeless in part 1305 of this chapter.

(iii) Program staff may seek information from third parties who have firsthand knowledge about a family's living situation, if the family gives written consent. If the family gives consent to contact third parties, program staff must adhere to program privacy policies and procedures and ensure the eligibility determination record adheres to paragraph (k) of this section.

(4) To verify whether a child is in foster care, program staff must accept either a court order or other legal or government-issued document, a written statement from a government child welfare official that demonstrates the child is in foster care, or proof of a foster care payments.

(j) Eligibility duration.

(1) If a child is determined eligible under this section and is participating in a Head Start program, he or she will remain eligible through the end of the succeeding program year except that the Head Start program may choose not to enroll a child when there are compelling reasons for the child not to remain in Head Start, such as when there is a change in the child's family income and there is a child with a greater need for Head Start services.

(2) Children who are enrolled in a program receiving funds under the authority of section 645A of the Act remain eligible while they participate in the program.

(3) If a child moved from an Early Head Start program to a Head Start Preschool program, program staff must verify the family's eligibility again.

(4) If a program operates both an Early Head Start and a Head Start Preschool program, and the parents wish to enroll their child who has been enrolled in the program's Early Head Start, the program must ensure, whether possible, the child receives Head Start Preschool services until enrolled in school, provided the child is eligible.

- (5) *If a program operates a Migrant and Seasonal Head Start program, children younger than age three participating in the program remain eligible until they turn three years old consistent with paragraph (j)(2) of this section.*
- (k) Records.
- (1) *A program must keep eligibility determination records for each participant and ongoing records of the eligibility training for staff required by paragraph (m) of this section. A program may keep these records electronically.*
- (2) *Each eligibility determination record must include:*
- (i) Copies of any documents or statements, including declarations, that are deemed necessary to verify eligibility under paragraph (h) and (i) of this section;*
 - (ii) A statement that program staff has made reasonable efforts to verify information by:*
 - A. Conducting either an in-person, or a telephone interview with the family as described under paragraph (a)(1)(i) or (a)(2) of this section; and*
 - B. Describing efforts made to verify eligibility, as required under paragraph (h) through (i) of this section; and, collecting documents required for third party verification that includes the family's written consent to contact each third party, the third parties' names, titles, and affiliations, and information from third parties regarding the family's eligibility.*
 - (iii) A statement that identifies whether:*
 - A. The family's income is below income guidelines for its size, and lists the family's size;*
 - B. The family is eligible for or, in the absence of child care, potentially eligible for public assistance;*
 - C. The child is a homeless child or the child is in foster care;*
 - D. The family was determined to be eligible under the criterion in paragraph (c)(2) of this section; or,*
 - E. The family was determined to be eligible under the criterion in paragraph (d)(1) of this section.*
- (3) *A program must keep eligibility determination records for those currently enrolled, as long as they are enrolled, and, for one year after they have either stopped receiving services; or are no longer enrolled.*
- (l) Program policies and procedures on violating eligibility determination regulation. *A program must establish written policies and procedures that describe all actions taken against staff who intentionally violate Federal and program eligibility determination regulations and who enroll pregnant women and children that are not eligible to receive Head Start services.*
- (m) Training on eligibility.
- (1) *A program must train all governing body, policy council, management, and staff who determine eligibility on applicable federal regulations and program policies and procedures. Training must, at a minimum:*
- (i) Include methods on how to collect complete and accurate eligibility information from families and third party sources;*
 - (ii) Incorporate strategies for treating families with dignity and respect and for dealing with possible issues of domestic violence, stigma, and privacy; and,*

- (iii) Explain program policies and procedures that describe actions taken against staff, families, or participants who attempt to provide or intentionally provide false information.*
- (2) A program must train management and staff members who make eligibility determinations within 90 days of hiring new staff.*
- (3) A program must train all governing body and policy council members within 180 days of the beginning of the term of a new governing body or policy council.*
- (4) A program must develop policies on how often training will be provided after the initial training.*

Policy 1302.12 Determining, verifying, and documenting eligibility.

(a) Process overview. *Also see Prioritization Schedule for additional information

(1) Staff must:

- i. Families that apply for services will receive an interview from program staff.
 - ii. The interview will consist of families discussing their application, validating information submitted, child's age, family income, immunization records and eligibility categories.
 - iii. Staff will create an eligibility determination record for each enrolled participant.
- (2) Interviews with the family will be completed in-person unless it is inconvenient or not possible in which case a telephone interview will take place
- (3) Not applicable at this time but if needed the program will have an alternate method to reasonably determine eligibility based on its community assessment, geographic and administrative data, or from other reliable data sources, it may petition the responsible HHS official to waive requirements in paragraphs (a)(1)(i) and (ii) of this section.

(b) Age requirements.

- (1) All Early Head Start and Early Head Start Child Care children, except when transitioning to Head Start Preschool, are younger than three years old.
- (2) For Head Start Preschool, a child must:
- i. Be at least three years old or, turn three years old by September 1st as determined by Oklahoma public school systems;
 - ii. Be no older than 4 years of age by September 1st as is determined by Oklahoma public school systems.

(3) N/A – Applies to Migrant or Seasonal programs

(c) Eligibility requirements.

- (1) LIFT does not serve pregnant women. A child is eligible if:
- i. The family's income is equal to or below the poverty line; or,
 - ii. The family is eligible for or, in the absence of child care, would be potentially eligible for public assistance; including SNAP; or TANF child-only payments; or,
 - iii. The child is homeless, as determined using McKinney-Vento; or,
 - iv. The child is in foster care.
- (2) LIFT will use the current Federal Poverty Guidelines. The program may enroll up to ten percent of children who are over the poverty guidelines, with the exclusion of

towns that have been designated medically underserved by the regional Head Start Office.

(d) Additional allowances for program.

- (1) LIFT will enroll up to an additional 35 percent of participants whose families are neither income nor categorically eligible and whose families are below 130 percent of the poverty line if all other avenues have been exhausted.

- i. LIFT will be able to show that it has implemented outreach and enrollment procedures to ensure it is meeting the needs of income or categorically eligible children and children with disabilities before serving ineligible children, with the exception of medically underserves designations.

- ii. LIFT has established criteria that ensure eligible children are served first.

- (2) If LIFT chooses to enroll participants who do not meet a criterion in paragraph (c) of this section, and whose family incomes are between 100 and 130 percent of the poverty line, LIFT will be able to report to the Head Start regional program office the following:

- i. How it is meeting the needs of low-income families or families potentially eligible for public assistance, homeless children, and children in foster care and include local demographic data on these populations;

- ii. Outreach and enrollment policies and procedures that ensure it is meeting the needs of eligible children, before service over-income children;

- iii. Efforts, including outreach, to be fully enrolled with eligible children;

- iv. Policies, procedures, and selection criteria it uses to serve eligible children;

- v. Its current enrollment and its enrollment for the previous year;

- vi. The number of children served, broken down by eligibility categories;

- vii. The eligibility criteria category of each child on the program's waiting list.

(e) N/A – Applies to Indian Tribes

(f) N/A – Applies to Migrant or Seasonal programs

(g) Eligibility requirements for communities with 1,000 or fewer individuals.

- (1) LIFT uses an approved selection criterion approved by our governing board and policy council that integrates medically underserved designations within its design.

- (2) LIFT will serve all eligible children within licensing standards and capacity.

(h) Verifying age. LIFT will verify a child's age with documentation of birth records unless doing so creates a barrier for the family to enroll the child. Staff will work with the family to obtain verification.

(i) Verifying eligibility.

- (1) Families are required to provide tax forms, pay stubs, or other proof of income for the relevant time period.

- i. LIFT calculates total gross income using applicable sources of income.

- ii. The program may make an adjustment to a family's gross income calculation for the purpose of determining eligibility to account for excessive housing costs. LIFT may use available bills, bank statements, and other relevant documentation provided by the family to calculate total annual housing costs with appropriate multipliers to:

- (A) Determine if a family spends more than 30 percent of their total gross income on housing costs, as defined in part 1305 of this chapter; and
 - (B) If applicable, reduce the total gross income by the amount spent on housing costs that exceed more than 30 percent
 - iii. If the family cannot provide tax forms, pay stubs, or other proof of income for the relevant time period, program staff may accept written statements from employers, including individuals who are self-employed, for the relevant time period and use information provided to calculate total annual income with appropriate multipliers.
 - iv. If the family reports no income for the relevant time period, a program may accept the family's signed declaration to that effect, if program staff describes efforts made to verify the family's income, and explains how the family's total income was calculated or seeks information from third parties about the family's eligibility, if the family gives written consent. If a family gives consent to contact third parties, program staff must adhere to program safety and privacy policies and procedures and ensure the eligibility determination record adheres to paragraph (k)(2) of this section.
 - v. If the family can demonstrate a significant change in income for the relevant time period, program staff may consider current income circumstances.
- (2) To verify whether a family is eligible for, or in the absence of child care, would be potentially eligible for public assistance, LIFT will require documentation from state, local, or tribal public assistance programs verifying that a family is receiving public assistance or that shows the family is potentially eligible to receive public assistance.
- (3) LIFT will accept a written statement from a homeless service provider, school personnel, or other service agency to verify that a family is homeless or any other documentation that indicates homelessness including documentation from a public or private agency, a declaration, information gathered on application forms, or notes from an interview. A family is categorically eligible if the child is homeless or is in foster care. If determines categorically eligible a child will be able to attend a Head Start program without immunization, for a limited number of days as in accordance with OKDHS licensing standards and other medical records, birth certificates or other documents if this is considered a barrier for program participation. The program will give the family reasonable time to provide these documents.
- i. If the family can provide one of these documents, LIFT will describe efforts made to verify the accuracy of the information provided and state whether the family is eligible because they are homeless.
 - ii. If a family cannot provide one of the documents, LIFT will accept a signed declaration of homelessness.
 - iii. If the family gives written consent, LIFT may seek information from third parties who have firsthand knowledge of the family's living situation.
- (4) To verify a child is in foster care, LIFT will accept either a court order or other legal or government-issued document, a written statement from a government child welfare official that shows a child is in foster care, or proof of a foster care payment. A family is categorically eligible if the child is homeless or is in foster care. If determined categorically eligible, a child will be able to attend a Head Start program

without immunization for a limited number of days as in accordance with OKDHS licensing regulations and other medical records, birth certificates or other documents if this is considered a barrier for the program participant. The program will give the family reasonable time to provide these documents.

(j) Eligibility duration.

- (1) Each child that is enrolled will be allowed to remain in Head Start Preschool until kindergarten is available in that child's community, unless there is a compelling reason for that child not to remain in Head Start Preschool and there is a child with a greater need for Head Start Preschool services. The ERSEA Specialist in conjunction with the Head Start Director will determine if there is a compelling reason for the child not to remain in Head Start Preschool. If a child has been found income eligible and is participating in the program, he/she will remain income eligible throughout the enrollment year and the immediately succeeding enrollment year. If a child remains enrolled for a third year, the income will be reverified for the family.
- (2) EHS/EHS-CC children will remain eligible while they participate in EHS/EHS-CC.
- (3) Early Head Start children, who transfer out of Early Head Start and into Head Start Preschool, will be required to reverify their income,
- (4) Early Head Start children will remain in the program until they turn three year of age. Prior to the child turning three, a Head Start Preschool application will be completed to reverify income. After determining income status, the child will transition into Head Start Preschool if there is a vacancy. If there is no vacancy a decision will be made on a case-by-case basis to determine how long a child may remain in Early Head Start. During this time, the parent will work with the teaching staff and Family Advocate to find alternative placement for the child. This child will be placed in the Head Start Preschool waiting list and have priority over the other children waiting.
- (5) N/A – Applies to Migrant or Seasonal programs

(k) Records.

- (1) LIFT keeps each participant's eligibility determination record in each center as well as electronically within the administration office. The program also keeps a record of the ongoing training that each staff member receives at in-service trainings held throughout the year as well as training for the Governing Board, Policy Council, and staff who determine eligibility.
- (2) Each eligibility determination record includes:
 - i. Copies if any documents or statements, including declarations that are deemed necessary to verify eligibility;
 - ii. A statement that program staff has made reasonable efforts to verify information by:
 - (A) Conducting either an in-person or a telephone interview with the family; and,
 - (B) Describing efforts made to verify eligibility and collecting documents required for third party verification.
 - iii. A statement that identifies whether:
 - (A) The family's income is below income guidelines for its size and lists the family's size;

- (B) The family is eligible for or, in the absence of child care, potentially eligible for public assistance;
 - (C) The child is a homeless child or the child is in foster care;
 - (D) The family was determined to be eligible as above income;
 - (E) The family was determined to be eligible between 100%-130% above income.
- (3) LIFT keeps eligibility determination records for children currently enrolled, as long as they are enrolled, and for at least one year after they are no longer enrolled.
- (l) Program policies and procedures on violating eligibility determination regulations. Policies are established in the Standards of Conduct that describe actions taken against staff who intentionally violate federal and program eligibility determination regulations and who enroll children who are not eligible to receive HS/EHS/EHS-CC services.
- (m) Training on eligibility.
- (1) The program trains Governing Board, Policy Council, management, and staff who determine eligibility on applicable federal regulations and program policies and procedures.
 - i. The training includes methods on how to collect complete and accurate eligibility information from families and third-party sources;
 - ii. How to incorporate strategies for treating families with dignity and respect and for dealing with possible issues of domestic violence, stigma, and privacy; and,
 - iii. Staff are required to review and sign the Standards of Conduct, which outline implications of violating program policies. Families and participants are interviewed for accuracy within their applications, if a family was found to have submitted false information the application process would begin again and the family would not be placed on the waiting list until accurate information is submitted.
 - (2) The program trains management and staff members who make eligibility determinations within 90 days of hiring new staff. Special training on recruitment policies and procedures will be given to all center staff during the month of February at in-service.
 - (3) The program trains Governing Board and Policy Council members within 180 days of the beginning of the term of a new Governing Board and Policy Council.
 - (4) Training is provided twice annually for all Governing Board members and Policy Council members. Training for staff is provided as often as is possible.

Performance Standard 1302.13 Recruitment of children

In order to reach those most in need of services, a program must develop and implement a recruitment process designed to actively inform all families with eligible children within the recruitment area of the availability of program services. A program must include modern technologies to encourage and assist families in applying for admission to the program, and to reduce the family's administrative and paperwork burden in the application and enrollment process. A program must include specific efforts to actively locate and recruit children with disabilities and other children in need, including children experiencing homelessness and children in foster care.

Policy 1302.13 Recruitment of children.

The program actively recruits within the tri-county area, which includes Choctaw, Pushmataha, and McCurtain counties. The ERSEA specialist assembles recruitment packets during the month of January/February. These packets provide staff with the materials they need to increase community awareness of the HS/EHS/EHS-CC programs within their area. Contents of these packets are developed with the input of the operational staff and include lists and ideas of where to place posters, news releases, radio announcements, and disability recruitment letters. Special training on recruitment policies and procedures is given to all the center staff during the month of February at in-service. The recruitment process is an ongoing process. Efforts are implemented throughout the entire school year with the emphasis at the center level in February, March, April, and May.

Efforts will be made by HS/EHS/EHS-CC staff to recruit and enroll children with disabilities, children with suspected disabilities, homeless and foster care children, and other vulnerable populations. The ERSEA Specialist will mail a recruitment letter to all agencies in the recruitment area that work with children with disabilities, notifying them of upcoming vacancies. Staff will contact other agencies and professionals (DHS, doctors, mental health agencies, institutions, etc.) for possible referrals of children with disabilities. At least 10 percent of the enrollment opportunities will be available for children with disabilities. All children with disabilities will be accepted prior to children without disabilities.

Recruitment packets are assembled by the ERSEA Specialist during the month of January/February. These packets provide staff with the materials they will need to increase community awareness of the HS/EHS/EHS-CC program within their area. Contents of these packets are developed with the input of the management team and include but are not limited to:

Pamphlets, Posters & Fliers:

Form Listing Places & Dates Where Recruitment Posters are Placed
Various Recruitment Posters, Fliers and Pamphlets

News Releases:

New Release
Copies of Newspaper Articles
Documentation of Radio Announcements if Applicable

Recruitment Ideas:

Recruitment Ideas List

Income Guidelines/Definition of Income

Head Start Point System & Criteria of Enrollment

Sample Letters to Parents:

Notification of Enrollment
Notification of Orientation

Disability Recruitment Letters:

Form Listing Places Where Disability Recruitment Letters Were Sent
Disability Recruitment Letter

Head Start Applications (Spanish & English)

The ERSEA Specialist, during the months of December and/or January, orders additional materials from the National Head Start publications office and any other agencies which may further help and support the HS/EHS/EHS-CC recruitment philosophy.

The recruitment process is an on-going process. Efforts will be implemented throughout the entire school year with emphasis at the center level in February, March, April, & May. The goal is to have as many applications as possible screened at the initial screening held in May. The process begins with identification of children and families who meet the acceptance criteria. This is accomplished through:

- Information obtained through the LDCAA HS/EHS/EHS-CC Community Assessment Survey
- Information from current and former Head Start parents and by word of mouth from persons within the community.
- Contact with other agencies and professionals (DHS, doctors, mental health agencies, institutions. Etc.) for possible referrals of children with disabilities.
- Placement of recruitment posters in various places including, but not limited to: banks, marquees, hospitals, pediatrician's and doctor's offices, libraries, post offices, Walmart, health clinics, laundry mats, grocery stores, and local fast food restaurants. Other recruitment ideas include, but are not limited to: sending notes home with public school children, setting up tables at kindergarten public school enrollment, public service announcements on radio and television stations (news release must be approved prior to use), OPAT home visits, PTA meetings, WIC and immunization days at the Health Department, home visits, door to door contact, floats in parades, announcements at public school functions, church revivals, banners on front of buildings announcing enrollment, open house, booth at Fun Days, recruitment placement/fliers, and carnivals/fairs, etc.

A cover letter is stapled to the front of the recruitment application that informs the parents/legal guardian of what they need to provide to process their application. Families in need of assistance in applying to the program are encouraged to call the administrative office for assistance. Every effort is made to review applications and provide assistance to each family.

Performance Standard 1302.14 Selection process.

(a) Selection criteria

- (1) A program must annually establish selection criteria that weigh the prioritization of selection of participants, based on community needs identified in the community needs assessment as described in §1302.11(b), and including family income, whether the child is homeless, whether the child is in foster care, the child's age, whether the child is eligible for special education and related services, or early intervention services, as appropriate, as determined under the Individuals with Disabilities Education Act (IDEA) (20 U.S.C. 1400 et seq.) and, other relevant family or child risk factors.*
- (2) An Indian tribe that operates a Head Start program must annually establish selection criteria that weigh the prioritization of selection of participants, based on community needs identified in the community needs assessment as described in §1302.11(b), and may, at its discretion, give priority to children in families for which a child, a family member, or a member of the same household, is a member of an Indian Tribe, and would benefit from the Head Start program.*

- (3) *If a program serves migrant or seasonal families, it must annually establish selection criteria that weigh the prioritization of selection of participants, based on community needs identified in the community needs assessment as described in §1302.11(b), and given priority to children whose families can demonstrate they have relocated frequently within the past two years to pursue agriculture work.*
- (4) *If a program operates in a service area where Head Start Preschool eligible children can enroll in high-quality publicly funded pre-kindergarten for a full school day, the program must prioritize younger children as part of the selection criteria in paragraph (a)(1) of this section. If this priority would disrupt partnerships with local education agencies, then it is not required. An American Indian and Alaska Native or Migrant or Seasonal Head Start program must consider whether such prioritization is appropriate in their community.*
- (5) *A program must not deny enrollment based on a disability or chronic health condition or its severity.*
- (6) *A program may consider the enrollment of children of staff members as part of the selection criteria in paragraph (a)(1) of this section.*
- (b) *Children eligible for services under IDEA.*
 - (1) *A program must ensure at least 10 percent of its total actual enrollment is filled by children eligible for services under IDEA, unless the responsible HHS official grants a waiver.*
 - (2) *If the requirement in paragraph (b)(1) of this section has been met, children eligible for services under IDEA should be prioritized for the available slots in accordance with the program's selection criteria described in paragraph (a) of this section.*
- (c) *Waiting lists.* *A program must develop at the beginning of each enrollment year and maintain during the year a waiting list that ranks children according to the program's selection criteria.*

Policy 1302.14 Selection process.

(a) Selection criteria.

- (1) LIFT annually establishes selection criteria through a prioritization schedule, based on community needs identified in the community needs assessment as described in §1302.11(b), and including family income, whether the child is homeless, whether the child is in foster care, the child's age, whether the child is eligible for special education and related services, or early intervention services, as appropriate, as determined under the Individuals with Disabilities Education Act (IDEA) (20 U.S.C. 1400 et seq.) and, other relevant family or child risk factors.

Prioritization Schedule Head Start Preschool:

- Returning Head Start Preschool children
- Current Staff Children
- Returning – Transferred Early Head Start children who met the September 1st cutoff date.
- 4 yr. old categorically eligible children with IEP
- 4 yr. old below income children with IEP
- 4 yr. old categorically eligible children
- 4 yr. old above income children with IEP
- 4 yr. old below income children
- 3 yr. old categorically eligible children with IEP

- 3 yr. old below income children with IEP
- 3 yr. old categorically eligible children
- 3 yr. old above income children with IEP
- 3 yr. old below income children

- 4 yr. old 100-130% eligible children with IEP
- 4 yr. old 100-130% eligible children
- 3 yr. old 100-130% eligible children with IEP
- 3 yr. old 100-130% eligible children

- 4 yr. old above income children – (as approved by the Head Start Director)
- 3 yr. old above income children – (as approved by the Head Start Director)

(10% of the agency's current enrollment of above income children, with the exception of Medically Underserved centers)

(If vacancies still exist, the ERSEA Specialist will meet with the Head Start Director to determine the classroom's ability to meet its capacity)

Prioritization Schedule Early Head Start:

- Current Staff Children
- Early Head Start – Child Care children who are not eligible for a subsidy
- Categorically eligible children with IFSP
- Below income children with IFSP
- Above income children with IFSP – (as approved by the Head Start Director)
- Categorically eligible children
- Below income children
- Above income children – (as approved by the Head Start Director)

(10% of the agency's current enrollment of above income children)

***Schedule subject to change ensuring compliance of infant/caregiving ratio.*

Prioritization Schedule Early Head Start-CC:

- Current Staff Children
- Categorically eligible children with IFSP
- Below income children with IFSP
- Above income children with IFSP – (as approved by the Head Start Director)
- Categorically eligible children

- Below income children
- Above income children – (as approved by the Head Start Director)

(10% of the agency's current enrollment of above income children, with the exception of Medically Underserved centers)

***Schedule subject to change ensuring compliance of infant/ caregiving ratio*

A child who has been enrolled in a child development program in the past will be given additional points on his/her recruitment application when being screened for priority in keeping with the concept of continuity of care. A child who is enrolled in a child care partner site will be given additional points. A child who receives a child care subsidy will receive additional points.

If there are slots available where more than one family is eligible, and has the same amount of points, the date of the application will be the determining factor. Only complete applications will be considered at time of screening. If applications are incomplete, the ERSEA Specialist will send the parent a letter requesting additional information. For a diagnosed disability to be considered as a priority, documentation of the disability must be available at time of screening.

Upon receipt of current Federal Income Guidelines, the ERSEA Specialist will distribute them to each center and input it into the child tracking software. The point system and the eligibility criteria will be used by the ERSEA Specialist during screening to determine the number of points a family receives based on the designated criteria in the Point System List.

Four-year-old children will be given priority over three-year-old children for available slots if there's not a disability. Priority will then be given to the application with the most points and going on down the line. Children with an IEP will be given priority.

Three-year-old children who turn three before September 1st will be taken before children who turn three after September 1st. Applicants who turn three after September 1st will be prioritized on a case-by-case basis.

- (2) N/A – Applies to Indian Tribes
- (3) N/A – Applies to Migrant or Seasonal programs
- (4) LIFT centers in partnership with public schools for the majority of all locations and works with families that would have better placement in a public-school classroom where we are not partnered.
- (5) LIFT does not deny enrollment based on a disability or chronic health condition.
- (6) LIFT considers the enrollment of children of staff members as part of the selection criteria in paragraph (a)(1) of this section.

(b) Children eligible for services under IDEA.

- (1) LIFT ensures at least 10 percent of its total actual enrollment is filled by children eligible for services under IDEA. Should this be a problem, LIFT would request a waiver from the Regional Program Specialist.
- (2) LIFT gives additional points to all children with a suspected or identified disability.

(c) Waiting list.

LIFT develops at the beginning of each enrollment year and maintains during the year a waiting list that ranks children according to the program's selection criteria. When all possible

enrollment vacancies have been filled, the remaining applicants will be put on a waiting list for possible future enrollment. The ERSEA Specialist will be responsible for maintaining and updating the Waiting List during the school year. LIFT Head Start will strive to obtain more applications prior to the beginning of the enrollment year than enrollment opportunities that are anticipated to be available over the course of the next enrollment year. Every attempt will be made to solicit all available children and families.

LIFT HS/EHS/EHS-CC will solicit applications from as many eligible families within the recruitment area as possible. If necessary, staff will assist families in filling out the application form in order to assure that all information needed for selection is completed. The staff and family advocates will take the recruitment application and cover letter to as many different locations within the recruitment area as possible. Effort will be made to include all areas where possible eligible families are located.

After enrollment into Early Head Start, the child is eligible to remain in the program until his/her third birthday. If a child enrolled in Early Head Start – Child Care is no longer eligible for a subsidy they may be transferred to Early Head Start if an opening is available. At age three the child will transition into Head Start Preschool if income eligible and there is a vacancy. If there is not a vacancy, the child may remain in Early Head Start for an appropriate amount of time determined by the Head Start management team. During this time, the parent will work with the teaching staff and Family Advocate to find alternate placement for the child. This child will be placed on the Head Start Preschool waiting list and have priority over the other children waiting.

Licensing requirements must be met before any child can remain in Early Head Start past their third birthday.

When a child is currently on an IFSP, a transition meeting will take place to discuss the child's development level and if Head Start Preschool is the appropriate placement for the child. The meeting will consist of the child's parent(s), the Early Head Start teaching staff, Head Start specialists and the multi-disciplinary team. Based on the child's test scores, if the multi-disciplinary team and the parent(s) determine the child is not developmentally ready for Head Start Preschool, the child is eligible to remain in the Early Head Start program for an appropriate amount of time determined by the Head Start management team. At this time, he/she will be placed on the Head Start Preschool waiting list with top priority. During the child's stay, the teaching staff, parent(s), and the family advocates will work together to find an alternate placement for the child provided there is no vacancy in Head Start Preschool when a transition is deemed appropriate. If the parent(s), teaching staff and multi-disciplinary team feel the child has progressed and is developmentally ready for Head Start Preschool the child will transition if there is a vacancy.

Performance Standard 1302.15 Enrollment

- (a) Funded enrollment. *A program must maintain its funded enrollment level and fill any vacancy as soon as possible. A program must fill any vacancy within 30 days.*
- (b) Continuity of enrollment.
 - (1) *A program must make efforts to maintain enrollment of eligible children for the following year.*
 - (2) *Under exceptional circumstances, a program may maintain a child's enrollment in Head Start Preschool for a third year, provided that family income is verified again. A program may maintain a child's enrollment in Early Head Start as described in §1302.12(j)(2).*

- (3) *If a program serves homeless children or children in foster care, it must make efforts to maintain the child's enrollment regardless if whether the family or child moved to a different service area, or transition the child to a program in a different service area, as required in §1302.72(a), according to the family's needs.*
- (c) Reserved slots. *If a program determines from the community assessment there are families experiencing homelessness in the area, or children in foster care that could benefit from services, the program may reserve one or more enrollment slots for pregnant women and children experiencing homelessness and children in foster care, when a vacancy occurs. No more than three percent of a program's funded enrollment slots may be reserved. If the reserved enrollment slot is not filled within 30 days, the enrollment slot becomes vacant and then must be filled in accordance with paragraph (a) of this section.*
- (d) Other enrollment. *Children from diverse economic backgrounds who are funded with other sources, including private pay, are not considered part of a program's eligible funded enrollment.*
- (e) State immunization enrollment requirements. *A program must comply with state immunization enrollment and attendance requirements, with the exception of homeless children as described in §1302.16(c)(1).*
- (f) Voluntary parent participation. *Parent participation is any program activity is voluntary, including consent for data sharing, and is not required as a condition of the child's enrollment.*
- (g) User friendly enrollment process. *A program must regularly examine their enrollment processes and implement any identified improvements to streamline the enrollment experience for families.*

Policy 1302.15 Enrollment

- (a) Funded enrollment. Enrollment is maintained for all program and vacancies are filled as soon as possible. The program fills these vacancies within 30 days. When a vacancy exists, the space will be filled from the waiting list within 30 days. The center teacher will notify the ERSEA Specialist by telephone immediately upon a child leaving the program. At which time, the ERSEA Specialist will attempt to accept a child to fill the vacancy. Children will be accepted according to the Prioritization Schedule.
- (b) Continuity of enrollment.
- (1) Families are sent letters each year that encourages them to return for the upcoming year of Head Start Preschool.
 - (2) If a child remains in LIFT Head Start Preschool for a 3rd year, the family income is verified again.
 - (3) When serving families categorized as homeless or foster care, every effort is made to accommodate these populations circumstances and continue enrollment. This includes transferring children to centers if locations change, as is possible. If openings are not available when families move, then they will be referred to other child care programs.
- (c) Reserved slots. LIFT has not experienced the need to reserve slots for special populations at this time.
- (d) Other enrollment. Children categorized as Head Start Preschool, Early Head Start, and Early Head Start-CC are only funded through Head Start funding.
- (e) State immunization enrollment requirements. LIFT complies with Oklahoma State immunization requirements, including utilizing the emergency exceptions rules for a family experiencing homelessness. If a homeless family is unable to meet immunization requirements, the program makes every effort to assist families in getting immunized, they will be allowed into the center for a limited number of days.

- (f) Voluntary parent participation. Parent participation is not a contingency for any child's enrollment.
- (g) User friendly enrollment process. LIFT regularly examines their enrollment processes and implements any identified improvements to streamline the enrollment process experience for families.

Performance Standard 1302.16 Attendance

- (a) Promoting regular attendance. *A program must track attendance for each child.*
 - (1) *A program must implement a process to ensure children are safe when they do not arrive at school. If a child is unexpectedly absent and a parent has not contacted the program within one hour of program start time, the program must attempt to contact the parent to ensure the child's well-being.*
 - (2) *A program must implement strategies to promote attendance. At a minimum, a program must:*
 - i. *Provide information about the benefits of regular attendance;*
 - ii. *Support families to promote the child's regular attendance;*
 - iii. *Conduct a home visit or make other direct contact with a child's parents if a child has multiple unexplained absences (such as two consecutive unexplained absences); and,*
 - iv. *Within the first 60 days of program operation, and on an ongoing basis thereafter, use individual child attendance data to identify children with patterns of absence that put them at risk of missing ten percent of program days per year and develop appropriate strategies to improve individual attendance among identified children, such as direct contact with parents or intensive case management, as necessary.*
 - (3) *If a child ceases to attend, the program must make appropriate efforts to reengage the family to resume attendance, including as described in paragraph (a)(2) of this section. If the child's attendance does not resume, then the program must consider that slot vacant. This action is not considered expulsion as described in §1302.17.*
- (b) Managing systematic program attendance issues. *If a program's monthly average daily attendance rate falls below 85 percent, the program must analyze the causes of absenteeism to identify any systematic issues that contribute to the program's absentee rate. The program must use this data to make necessary changes in a timely manner as part of ongoing oversight and correction as described in §1302.102(b) and inform its continuous improvement efforts as described in §1302.102(c).*
- (c) Supporting attendance of homeless children.
 - (1) *If a program determines a child is eligible under §1302.12(c)(1)(iii), it must allow the child to attend for up to 90 days or as long as allowed under state licensing requirements, without immunization and other records, to give the family reasonable time to present these documents. A program must work with families to get children immunized as soon as possible in order to comply with state licensing requirements.*
 - (2) *If a child experiencing homelessness is unable to attend classes regularly because the family does not have transportation to and from the program facility, the program must utilize community resources, where possible, to provide transportation for the child.*

Policy 1302.16 Attendance.

- (a) Promoting regular attendance. LIFT tracks each individual's attendance within the ChildPlus software program.
 - (1) LIFT has implemented a process to ensure children are safe when they do not arrive at school. If a child is unexpectedly absent and a parent has not contacted the program

within one hour of program start time, the staff must attempt to contact the parent to ensure the child's well-being

(2) LIFT has implemented strategies to promote attendance. The program does the following:

- i. Upon enrollment each family is required to review the parent handbook that outlines attendance standards. The families are informed that regular attendance is a requirement of the program and each child needs the stability of the program schedule to ensure they receive what they need to succeed in kindergarten. These benefits are continually explained to families through the school year by way of parent teacher conferences, home visits, and attendance letters. Families are required to sign an attendance agreement that promotes a shared responsibility to have their child at the center daily.
- ii. A teacher is required to conduct a home visit if multiple consecutive unexplained absences occur. The teacher is required to document this visit in ChildPlus and inform the ERSEA department of the occurrence. Staff will be sure to discuss the reason for the absence, emphasize the importance of regular attendance and how attendance affects school readiness goals, and be sensitive to any special family circumstances when talking with the family. This could constitute the necessity to develop an attendance improvement plan.

When a child is absent in HS/EHS/EHS-CC, the teacher will initiate family support procedures including a phone call and/or home visit. Staff will be sure to discuss the reason for the absence, emphasize the importance of regular attendance and how attendance affects school readiness goals, and be sensitive to any special family circumstances when talking with the family.

All contacts with the family will be documented on the Family Contact Log and/or the attendance note/comments. Any assistance given to the family to help the family meet a need or fulfill a goal will also be documented on the Family Contact Log. Documentation of all home visits and phone calls will be included on the Time & Attendance comments section of ChildPlus for that particular child.

The teacher will update Time & Attendance in the ChildPlus database and the ERSEA Specialist will review the completed Time & Attendance and absenteeism notes log.

If after the ERSEA Specialist has reviewed the pattern of absences and has determined that they are a result of illness or if they are well documented absences for other reasons, no further special action will be required.

- iii. Staff will attempt to conduct a home visit or make other direct contact with the child's parents if a child has multiple unexplained absences; and,
- iv. Within the first 60 day of program operation, and on an ongoing basis thereafter, LIFT uses individual child attendance data to identify children with chronic patterns of absence that put them at risk of missing ten percent of program days per year and develops appropriate strategies to improve individual attendance among identified children, such as direct contact with parents or an attendance improvement plan, as necessary. The teacher will document the reasons for the absence on the Time & Attendance Log. The ERSEA Specialist will review the pattern of absences for each child, including

the number of absences that occur on consecutive day. The ERSEA Specialist will analyze the causes for absenteeism and determine if further consultation with the parents is required. Teacher are required to monitor attendance and if they see a child with chronic attendance issues, an attendance improvement plan is to be developed.

- (3) If a child ceases to attend, LIFT will make appropriate efforts to reengage the family to resume attendance. If the child's attendance does not resume, then the child will be dropped from the program.
- (b) Managing systematic program attendance issues. If the program's monthly average daily attendance rate falls below 85 percent, the program will analyze the causes of absenteeism to identify any systematic issues that contribute to the program's absentee rate. The program will use this data to make necessary changes in a timely manner as part of ongoing oversight and correction by making necessary decisions to fuel program performance and inform its continuous improvement efforts by making strategic decisions to aid policies.
- (c) Supporting attendance of homeless children.
 - (1) If LIFT determines a child is eligible by reason of homelessness, it will allow the child to attend for up to 90 days if allowable within OKDHS licensing requirements, without immunization and other records, to give the family reasonable time to present these documents. LIFT will work with families to get children immunized as soon as possible in order to comply with state licensing requirements.
 - (2) If a child experiencing homelessness is unable to attend classes regularly because the family does not have transportation to and from the program facility, Family Advocates will attempt to locate any available community resources to provide transportation for the child.

POINT SYSTEM

	EHS-CC	EHS	HS
CHILD - DISABILITIES SUSPECTED			
Visual impairment, including blindness	10	10	10
Hearing impairment, including deafness	10	10	10
Orthopedic impairment	10	10	10
Speech or language impairment	5	5	5
Health impairment	10	10	10
Mental retardation	10	10	10
Emotional/behavioral disorder	10	10	5
Learning disability	10	10	10
Autism	10	10	10
Traumatic brain injury	10	10	10
Other impairment	10	10	10
	EHS-CC	EHS	HS
CHILD - DISABILITY IDENTIFIED			
Visual impairment, including blindness	25	25	25
Hearing impairment, including deafness	25	25	25
Orthopedic impairment	25	25	25
Speech or language impairment	15	15	15
Health impairment	25	25	25
Mental retardation	25	25	25
Emotional/behavioral disorder	25	25	25
Learning disability	25	25	25
Autism	25	25	25
Traumatic brain injury	25	25	25
Other impairment	25	25	25
	EHS-CC	EHS	HS
FAMILY TYPE			
Two parent family			
Single parent	10	10	10
Single parent living with partner	5	5	5
Other relative(s)	15	15	15
Foster family	20	20	20
Homeless family	20	20	20
Other family type	15	15	15
	EHS-CC	EHS	HS
NUMBER OF CHILDREN IN FAMILY			
Five or more	8	8	8
Four	6	6	6
Three	4	4	4
Two	2	2	2
One			
	EHS-CC	EHS	HS
PREVIOUSLY ENROLLED (PCPD)			
Previously in Early Head Start	10	10	10
Previously in Parent Child Center	10	10	10
Previously in Head Start Migrant Program	10	10	10
Previously in Head Start Home Based Program	10	10	10
Previously in Comprehensive Child Dev. Program			10
Previously in Head Start Family Child Care Program			10
Previously in Head Start Center Based Program			10
Previously in other Child Development Program	10	10	10

POINT SYSTEM

	EHS-CC	EHS	HS
EDUCATIONAL LEVEL OF ADULT	No school completed	10	10
	Less or equal to 4th grade	10	10
	5th - 8th grade	10	10
	9th - 11th grade	10	10
	12th grade (no diploma)	10	10
	High School graduate (diploma or equivalent)	9	9
	Some college (no degree)	6	6
	Associates degree in college	5	5
	Bachelors degree		
	Masters degree		
	Doctorate degree		
	EHS-CC	EHS	HS
LANGUAGE	Not at all		10
	Not well		5
	Well		0
	Very Well		0
	EHS-CC	EHS	HS
REFERRAL	Child welfare agency	10	10
	Resource and referral agency	10	10
	Public or private non-profit agency	10	10
	Early Head Start	10	10
	Disabilities program (part H)	10	10
	Hospital/Health clinic	10	10
	Women, Infants, and Children's (WIC)	10	10
	Other	10	10
	EHS-CC	EHS	HS
PARENTS AGE	Less than 14	10	10
	Between 14 - 17	9	9
	18 or older	5	5
	EHS-CC	EHS	HS
CHILD'S AGE	Less than 6 months old	10	10
	6 months but younger than 12 months	10	10
	12 months but younger than 18 months	9	9
	18 months but younger than 24 months	7	7
	2 years but younger than 3	5	5
	3 years but younger than 4		
	4 years but younger than 5		75
	EHS-CC	EHS	HS
OTHER	Receives child care subsidy	50	
	Child enrolled in partner site	25	
	COVID-19 Related Impact on Family	20	20
	Child of pregnant mother enrolled in the program		90
	Pregnant mother and has an EHS eligible child		20
	Family receives TANF as income	20	20

POINT SYSTEM

INCOME

	EHS-CC	EHS	HS
01 - 10% below	10	10	10
11 - 20% below	20	20	20
21 - 30% below	30	30	30
31 - 40% below	40	40	40
41 - 50% below	50	50	50
51 - 60% below	60	60	60
61 - 70% below	70	70	70
71 - 80% below	80	80	80
81 - 90% below	90	90	90
91 - 100% below	100	100	100
Exactly on poverty guideline	0	0	0
01 - 10% above	-10	-10	-10
11 - 20% above	-20	-20	-20
21 - 30% above	-30	-30	-30
31 - 40% above	-40	-40	-40
41 - 50% above	-50	-50	-50
51 - 60% above	-60	-60	-60
61 - 70% above	-70	-70	-70
71 - 80% above	-80	-80	-80
81 - 90% above	-90	-90	-90
91 - 100% above	-100	-100	-100

LIFT

Community Action Agency, Inc.

Rebecca Reynolds, Executive Director
David Hawkins, Board Chairman

PROCLAMATION

WHEREAS, April 11, 2025 marks the 57th anniversary of the passage of the U.S. Fair Housing Act, Title VII of the Civil Rights Act of 1968, as amended, which enunciates a national policy that housing throughout our Country be made available to all citizens without regard to race, color, creed, national origin, sex, familial status, and handicap, and encourages fair housing opportunities for all citizens; and

WHEREAS, LIFT Community Action Agency, Inc. is dedicated to highlighting the importance of the Fair Housing Act, by continuing to educate consumers and the general public about their right to equal housing opportunities, and by continuing to expand our programs and our partnership efforts with other organizations to help assure every citizen of their right to fair housing; and

NOW, THEREFORE, the Board of Directors of LIFT Community Action Agency, Inc. does hereby resolve to support the National designation of April 2025 as

FAIR HOUSING MONTH

within LIFT Community Action Agency's service area, and we urge all of our local citizens to join us in recognizing the importance of equal access to housing and to personally adopt the spirit of equal housing opportunity.

IN WITNESS WHEREOF, signed this 8th day of April, 2025.

David Hawkins, Chairman
Board of Directors
LIFT Community Action Agency, Inc.



209 North 4th Street - Hugo, OK 74743
www.liftca.org
Telephone: 580.326.3351 | Fax: 580.326.2305
TTD/TTY - 711

This institution is an equal opportunity employer



Risk Assessment Executive Summary

Risk Management Basics

This segment of the executive summary contains recommendations related to Risk Management Basics, including the assignment of responsibility for risk management, risk oversight, and risk committees.

Completed 12/07/2023

Governance Risk

This segment of your executive summary contains priority recommendations to strengthen your board.

- Explore ways to convey and reinforce your agency's mission and purpose, such as through short videos, infographics, or even a draft 'elevator speech.' These tools will be valuable to your board as it works to fully understand what you do, and effectively convey your mission to other stakeholders.
- See the full report for suggestions to increase the engagement and dialogue during Finance Committee presentations.

Completed 12/07/2023

Facilities and Building Security

This section of your executive summary contains priority recommendations based on your answers to the questions in the Facilities and Building Security Module.

- Review your evacuation plans to ensure that they are comprehensive; a list of elements that should be included in a thorough plan can be found in your full report for this module.
- Consider the value of requiring ID badges for all visitors. Explore affordable options and possible barriers to implementation. Solicit input from staff prior to implementing a new badge policy.

You indicated that your agency's facilities may not be compliant with the Americans with Disabilities Act. For more specific information about various aspects of the ADA and how it might apply to your organization and / or facility, visit the [ADA Question and Answer](#) page.

Completed 12/07/2023

Human Resources and Employment Practices

This section of your executive summary notes priority recommendations based on your answers to the questions in the Human Resources and Employment Practices module.

- You indicated that your agency has not identified who is a 'disqualified person' under IRS regulations. We recommend that you learn more about this topic, determine whether your organization is required to comply with these regulations, and take steps to ensure compliance. See the full report for resources on this topic.

Completed 12/07/2023

Financial Reporting and Internal Controls

- See your full report for suggestions to improve financial reporting. Remember to also review Category 8 (Financial Operations and Oversight) of the COE Developed CSBG Organizational Standards to make sure that your team fully understands these expectations for community action agencies. As indicated in the narrative introduction, "The fiscal bottom line of Community Action is not isolated from the mission, it is a joint consideration."
- See your full report for suggestions to improve financial reporting. Remember to also review Category 8 (Financial Operations and Oversight) of the COE Developed CSBG Organizational Standards to make sure that your team fully understands these expectations for community action agencies. As indicated in the narrative introduction, "The fiscal bottom line of Community Action is not isolated from the mission, it is a joint consideration."
- We recommend that you make it a priority to catch up with any outstanding investment schedules and update these on a timely basis in the future.

Completed 12/07/2023

Contracts

This section of your executive summary features priority recommendations related to contracts and your nonprofit's contracting processes.

- Incorporated entities answer for their debts and liabilities. When your agency is asked to indemnify another, you are being asked to agree in advance of an incident to pay for the debts or liability of another party. As a general rule, an organization *receiving* a service should *not agree* to indemnify (or name as an additional insured) the organization *providing* a service.

Completed 12/07/2023

Client and Participant Safety

This section of your executive summary contains priority recommendations based on your answers to the questions in the Client and Participant Safety module.

- You indicated that your organization does not provide instruction to staff concerning appropriate steps to take in emergency situations. We recommend that you remedy this gap by developing clear steps applicable to a wide array of accidents and incidents. Simple checklists, reminders, or info cards should be shared with staff across the organization.
- We recommend that you update your screening practices to ensure that you are exploring the issue of how applicants would exercise control over clients. Applicants also need to know the organization's guidelines for discipline and control. If the applicant appears to be unwilling -- or unable -- to adapt to the organization's guidelines for exercising control over service recipients, the organization would be well advised not to place the applicant in a position that requires supervising activities for service recipients.

Completed 12/07/2023

Transportation

This section of your executive summary contains priority recommendations based on your answers to the questions in the Transportation module.

You indicated that your organization provides or sponsors transportation services or owns (or leases) vehicles. The following transportation issues were identified as concerns during the assessment. Look to the full report for details.

- Your organization may be directly or vicariously liable when volunteers or employees operate a vehicle on behalf of your organization. The conditions for each situation and the proper procedures are addressed in the full report.
- Rented, hired or borrowed vehicles can create some of the same exposures as vehicles that are owned by your organization. Be sure that you have policies governing the use of these vehicles and familiarize yourself with the insurance coverage guidelines in your operating area (state, region).
- Driver training is the best opportunity to verify the abilities of the people who will operate vehicles. In addition, it is the best way to communicate policies, procedures and expectations about transportation to a captive audience. We recommend instituting a driver training program as soon as possible.
- Remember that cargo is not typically covered under regular vehicle policy. Check with your broker to see if you have the appropriate policy for coverage (usually inland marine coverage).

Completed 12/07/2023

Technology and Privacy Risk Management

This section of your executive summary contains priority recommendations based on your answers to the questions in the Technology and Privacy Risk Management module.

- We recommend that you adopt a Bring Your Own Device Policy that clarifies what agency information may and must never be accessed on personal devices, including whether employees may access Personally Identifiable Information (PII) on their personal devices.
- It is common practice to require users to change login practice on a regular basis. We recommend that you develop a policy as soon as possible that provides guidelines about the strength of passwords and the frequency of changes.
- We recommend that you consider developing a data classification policy. A template policy is available in *My Risk Management Policies*.
- You indicated that your agency does not have a data breach plan in place. We recommend that you address this gap as soon as possible. See the full report for this module for information on key components in a plan, as well as hyperlinks to NYS and other state breach notification laws.
- See the report for this module for information on cyber liability insurance.

Special Events

This section of your executive summary contains priority recommendations based on your answers to the questions in the Special Events module.

- Hosting special events may require risk management efforts not normally associated with the normal operations of your organization. Be sure to consider the various components of the event and risks associated with these components. Doing so will help the event be successful and have a positive impact for your organization.
- Documentation is critical to clarify expectations when working with other entities. Get agreements in writing when other parties are involved.
- An absence of personnel devoted to security (and other emergency situations) at your event creates a liability for your organization. You should implement appropriate staffing internally or contract the appropriate vendor to provide security.
- Although there may be time and other resource constraints that apply, selection, training, and supervision of 'day of' volunteers for your special event should reflect the magnitude of the risks associated with their use.
- You should be taking the necessary steps to address spectator safety as a part of your event.
- Vehicle operating and insurance concerns need to be addressed if you are transporting event participants yourself or by contracting an outside service.
- You should be using accident or incident forms to create documentation of the event. This documentation helps with review after the accident as well as fostering the ability to prevent similar incidents from happening going forward. Look to the full report for information on what your forms should include.

Crisis Management and Business Continuity Planning

This section of your executive summary contains priority recommendations based on your answers to questions in the Crisis Management and Business Continuity Planning module.

- To increase your confidence with respect to crisis planning, review the gaps in your crisis management plan identified in your full report for this module.
- We recommend that you establish a timetable and appoint a small task force to assemble existing components of business continuity planning into a true BCP.

Volunteer Risk Management

This section of your executive summary offers priority recommendations based on your answers to the questions in the Volunteer Risk Management module.

- You indicated that some, but not all, volunteers undergo an orientation prior to serving. We recommend that you require an onboarding or orientation process for all volunteers. Doing so increases the likelihood that volunteers will serve safely and effectively. In cases where it is difficult or impossible to provide an orientation, closer supervision or periodic in-service training should be provided.
- Consider developing a volunteer handbook as a way to share important policies with your volunteers.
- You indicated that you encourage volunteers to raise concerns but that you do not have a formal process for them to follow. It may be confusing or discouraging to a volunteer who has a complaint but does not know how to resolve it. We suggest establishing a formal process for volunteers to voice concerns with your organization.
- Conducting exit interviews with departing volunteers offers many benefits. We recommend that you consider conducting exit interviews. See the full report for suggestions on components of an exit interview process as well as questions to include.

Fundraising and Resource Development

This section of your executive summary contains priority recommendations based on your answers to the questions in the Fundraising and Resource Development module.

End of Report - 12/7/2023 9:36:19 AM

- Planning for the possibility that an individual donor will walk away from your nonprofit is sound risk management. See the report for insight on the reasons some donors walk away, and four tips for reducing the likelihood and potential impact of losing a major individual donor.
- You indicated that your nonprofit does not have practices in place to manage the risk of non-compliance with the CAN-SPAM Act. See the full report for additional information on this federal law, including resource links.
- Nonprofits that have minimal experience with government contracts may be caught off guard and unprepared for some of the risks associated with such funding, including inadequate funding for infrastructure, late payment/reimbursement, and complex reporting requirements. Thoughtfully consider the range of risks and 'what ifs' before you seek any government contract.
- You indicated that your nonprofit has not adopted goals with respect to the diversification of funding sources. Perhaps your agency has a single, highly reliable source of funding. Or your revenue streams have been judged adequately diverse. See the full report for a few risk tips related to the goal of diversifying funding sources.

DECK

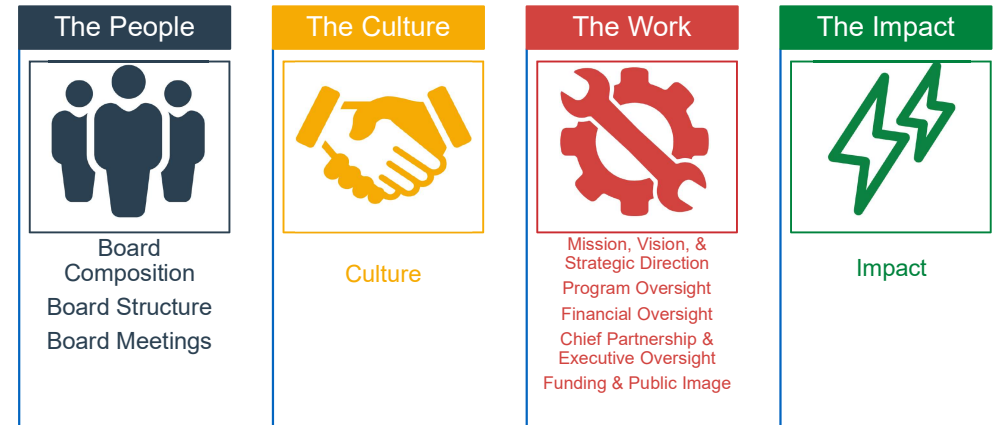
BOARD SELF-ASSESSMENT

LIFT Community Action Agency
Highlights & Overview

BoardSource

Understanding the Data

This report provides an overview of how well the board thinks it is meeting its ten areas of governance responsibility as organized into the following four broad categories:



BoardSource

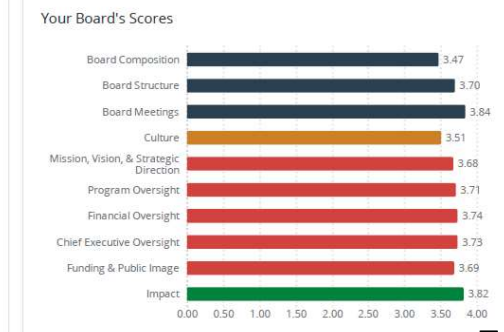
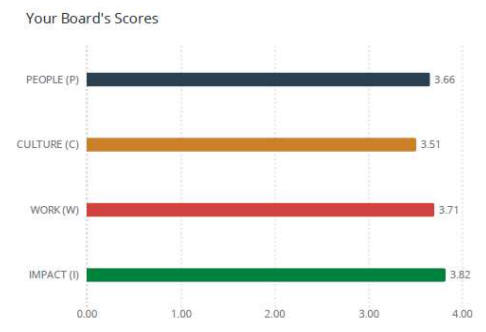
In this DECK

- Understanding the Data
- Performance at a Glance
- Question Breakdown
 - Highest- and lowest-scoring questions
 - "Don't know" responses
- Benchmarking Data
- Checklist of Board Practices
- Board Composition: Diversity, Equity, and Inclusion
- Board Effectiveness
- Board Commitment and Experience



Understanding the Data

The scores for individual questions are averaged within each area of responsibility (as shown at right), and the scores for each responsibility are then averaged within each of the four overarching categories (as shown at left).



Scores are based on the following answer scale:
0=Poor; 1=Fair; 2=OK; 3=Good; 4=Excellent

BoardSource

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Performance at a Glance

Your Participation: 19/26 completed surveys 73% participation

	Role	Responsibility	Your Averaged Score	
	P. The PEOPLE	Board Composition	3.47	3.66
		Board Structure	3.70	
		Board Meetings	3.84	
	C. The CULTURE	Culture	3.51	3.51
	W. The WORK	Mission, Vision, & Strategic Direction	3.68	3.71
		Program Oversight	3.71	
		Financial Oversight	3.74	
		Chief Executive Partnership & Oversight	3.73	
		Funding & Public Image	3.69	
	I. The IMPACT	Impact	3.82	3.82

Please refer to Data Report, Overview of Results Section

BoardSource

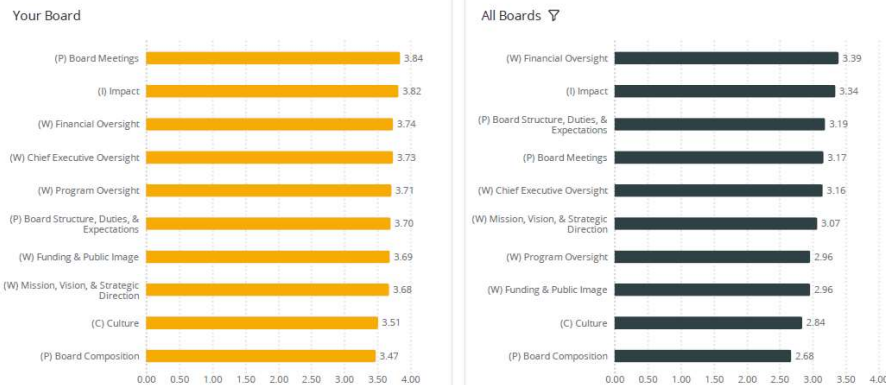
Your Highest-Scoring Questions

	Survey Question	Average Score	Don't Know Count
P.18	Using effective meeting practices, such as setting clear agendas, having good facilitation, and managing time well.	4.00	0
I.4	Your organization's overall performance.	3.95	0
P.12	Periodically reviewing and updating the bylaws, board policies, and board procedures.	3.95	0
P.13	Following and enforcing the board's conflict-of-interest policy.	3.89	0
P.21	Taking action when needed.	3.89	0
I.2	Your organization's reputation within networks of importance to your mission. Please focus specifically on the extent to which the board enhances the organization's reputation (by communicating the organization's values and priorities), rather than filtering it through the lens of fundraising or anything else.	3.89	1
W.17	Regularly reviewing financial reports.	3.89	1
W.24	Cultivating a climate of mutual trust and respect between the board and chief executive.	3.89	1
I.3	The financial resourcing of your organization's work, both in terms of the strength of the business model and the securing of revenues.	3.88	2
W.21	Reviewing and ensuring the organization carries adequate insurance.	3.83	1

BoardSource

Performance: High to Low

The graph at left below shows how your board has assessed its performance – from highest to lowest – in the ten areas of responsibility. Bars at the top indicate strong performance. Bars in the middle highlight areas in which the board is performing at an acceptable level but may want to monitor. Bars at the bottom indicate responsibilities that need attention.



Please refer to Data Report, Overview of Results Section

BoardSource

Your Lowest-Scoring Questions

	Survey Question	Average Score	Don't Know Count
C.10	Proactively addressing challenging board behavior.	3.21	5
P.3	Using quantitative data on constituent demographics to define what the ideal board composition looks like, including projections on anticipated changes.	3.29	2
C.9	Working proactively to discuss and address any dynamics within the board or between board members that may be negatively impacting the board's ability to share power equally.	3.31	3
C.5	Providing opportunities for board and staff to get to know each other.	3.39	1
W.42	Holding board members accountable for fulfilling their fundraising responsibilities.	3.40	4
P.2	Cultivating a pipeline of diverse board candidates.	3.41	2
P.10	Defining responsibilities and setting expectations for board member performance.	3.42	0
W.30	Soliciting feedback about the chief executive's performance from direct reports.	3.44	1
P.7	Planning for board officer succession.	3.47	4
P.8	Utilizing the skills and talents of individual board members.	3.47	2

BoardSource

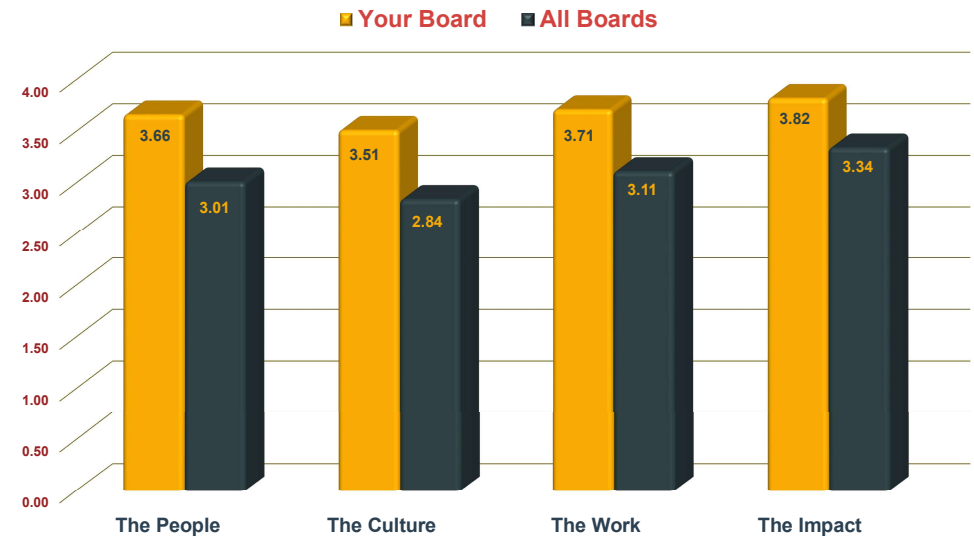
“Don’t Know” Responses

If the number of "Don't Know" answers seems high, it's time to ask why. If some of the individuals who participated in the survey are new to the board, it makes sense that they can't answer some questions, and there's no need to worry. If experienced board members answered in this way, take a closer look to determine how this situation can be improved.

	Survey Question	Average Score	Don't Know Count
W.23	Receiving and reviewing the Form 990 or 990 EZ, if applicable.	3.58	7
C.10	Proactively addressing challenging board behavior.	3.21	5
W.42	Holding board members accountable for fulfilling their fundraising responsibilities.	3.40	4
P.7	Planning for board officer succession.	3.47	4
C.9	Working proactively to discuss and address any dynamics within the board or between board members that may be negatively impacting the board's ability to share power equally.	3.31	3
P.4	Aligning board recruitment processes and activities with stated goals for board composition.	3.50	3
W.41	Introducing the organization to potential donors.	3.56	3
W.14	Identifying standards against which to measure organizational performance, e.g., industry benchmarks, competitors, or peers.	3.63	3

BoardSource

Benchmarking Performance



BoardSource

Benchmarking

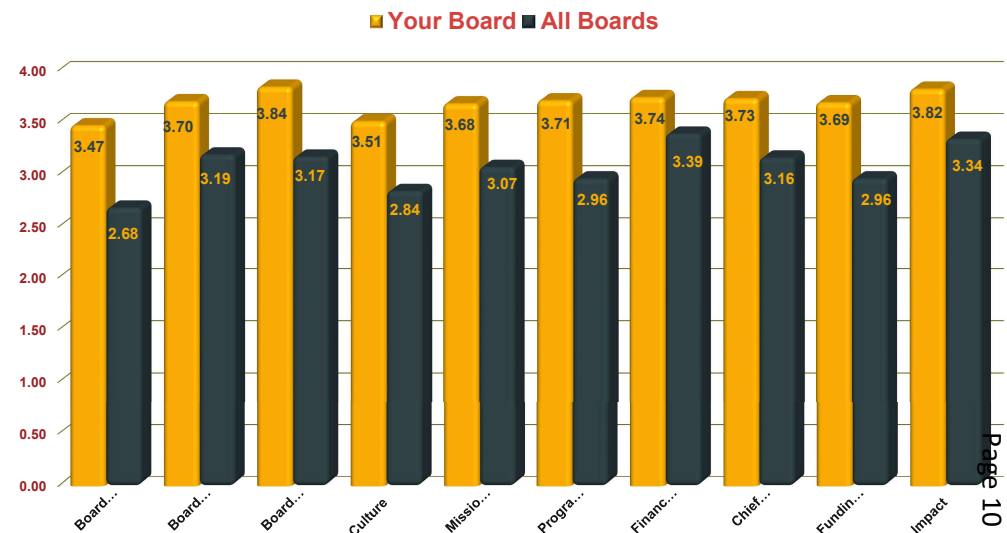
By comparing your performance as a governing body against that of your peers, you will be able to identify how your performance differs, for better or for worse. Please use the benchmarked data on the following slides as one point of reference within the context and history of your organization to help you focus on your strengths and consider potential areas for growth. Benchmark scores reflect trends among those who have taken the survey. They do not necessarily reflect best or recommended practice and are not meant to be instructive or serve as universal goals.

Considerations while reviewing your benchmarking data:

1. Your BSA data is benchmarked against other nonprofit organizations that have answered the same BSA survey questions. There is no additional breakdown of the data beyond those who have completed those who have completed the same version of the BSA (i.e. we do not breakdown the data based on mission, org size, etc.).
2. Benchmarking data automatically updates in real time and, as such, is always changing. Your benchmarking data was pulled on or near the close date of your survey project.
3. Collection of benchmarking data began in 2013 with additional questions being added in 2018. Therefore, the audience size and makeup you are benchmarked against in this report may vary question by question.
4. BoardSource endeavors to benchmark each question by the largest possible audience for maximum data integrity.

BoardSource

Benchmarking Performance



BoardSource

Benchmarking Performance

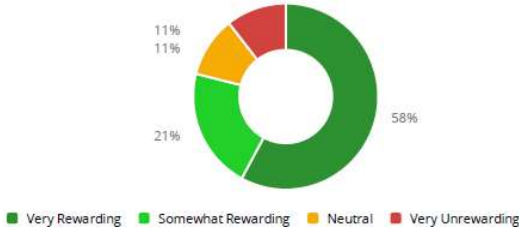
Role & Responsibility	Your Score	Benchmark Score	Comparison
P. The PEOPLE	3.66	3.01	0.65
Board Composition	3.47	2.68	0.79
Board Structure	3.70	3.19	0.51
Board Meetings	3.84	3.17	0.67
C. The CULTURE	3.51	2.84	0.67
W. The WORK	3.71	3.11	0.60
Mission, Vision, & Strategic Direction	3.68	3.07	0.61
Program Oversight	3.71	2.96	0.75
Financial Oversight	3.74	3.39	0.35
Chief Executive Partnership & Oversight	3.73	3.16	0.57
Funding & Public Image	3.69	2.96	0.73
I. The IMPACT	3.82	3.34	0.48

Satisfaction with Commitment and Overall Experience

Are you satisfied with the level of commitment and involvement demonstrated by most board members?



Do you find serving on this board to be a rewarding and satisfying experience?



Satisfaction with Board Effectiveness

How satisfied are you with the overall effectiveness of the board?



Board Composition: Diversity, Inclusion, and Equity

Though not covered in the BSA itself, the next several slides show sector data on the composition of nonprofit boards from [BoardSource's 2021 Leading with Intent survey](#). We believe that to function at the highest level, a board should ensure that its composition incorporates diverse points of view. As evidenced in [Purpose-Driven Board Leadership](#) boards represent and govern our organizations on behalf of communities. Who is on the board can drastically change how the board operates and what role it plays. The stakes are high when a board is ill-equipped to understand the impact of its decisions on the diverse communities it seeks to serve.

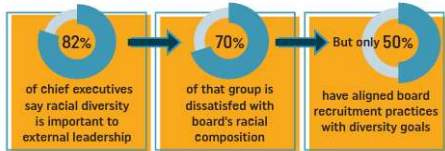
Our intent with sharing this data is to offer a starting place for your board to begin conversations about what diversity, inclusion, and equity mean for your organization.

Diversity: What's Typical?

Please note: The data on this and the next slide show demographics based on a national convenience sample, which limits how much it can be generalized to the broader public charity community. Having said that, the data provides insight into the relative strengths and challenges of these organizations that may be applicable to the community more broadly. The Leading with Intent report itself was published in 2021, but the survey was conducted in 2019, prior to the COVID-19 pandemic.

Data provided is descriptive rather than instructive and is intended only to serve as a starting point for board discussion.

THE DISCONNECT BETWEEN ATTITUDES AND ACTIONS



Gender	Chief Executive	Board Chair	Board Members
Female	74%	53%	53%
Male	26%	47%	47%
Non-Binary	<1%	<1%	<1%

Disability Status	Chief Executive	Board Chair	Board members
Without disability	95%	97%	95%
With disability	5%	3%	5%

	Chief Executive	Board Chair	Board Members
Not Transgender (Cisgender)	99.3%	99.6%	99%
Transgender	1%	<1%	1%

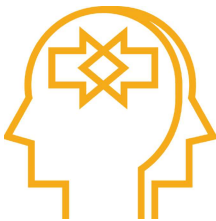
Source: [Leading With Intent 2021](#)

BoardSource

Conversation Prompts

Now that you've review your results, let's recap by turning back to the following questions:

- What stands out?
- Are there gaps between expectations and actual performance?
- Is there anything in the report that is especially surprising, or that you'd like to understand better through conversations as a full board?
- Based on what you see in the self-assessment, what are the top one to three areas where you think the board should focus its development efforts?



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Board Diversity/Composition Trends

Race & Ethnicity	Chief Executive	Board Chair	Board Members
White/Caucasian/European	87%	83%	78%
Black/African American/African	5%	6%	10%
Hispanic/Latino/Latina/Latinx	3%	5%	5%
Asian/Asian American/Pacific Islander	2%	2%	4%
Multi-Racial/Multi-Ethnic (2 or more races or ethnicities)	3%	2%	1%
Native America/American Indian/Indigenous	<1%	<1%	1%
Other race/ethnicity	1%	1%	2%

Age	Chief Executive	Board Chair	Board Members
Under 35	4%	4%	9%
35 to 44	16%	20%	21%
45 to 54	31%	25%	26%
55 to 64	38%	28%	26%
65 or older	11%	23%	17%

Sexual Orientation	Chief Executive	Board Chair	Board members
Heterosexual or Straight	90%	94%	94%
Gay, Lesbian, Bisexual	9%	6%	6%
Other	1%	0.1%	0.1%

Source: [Leading With Intent 2021](#)

BoardSource

Sample Action Plan

Topic	Outcome	Target Completion Date
Board Member Commitment	• Engaged board • Meeting attendance rates increased • Attendance policies enforced	March 20XX
Board Orientation	Development and implementation of a revised board orientation	June 20XX
Board Training	• 100% of board members will attend webinars/ in-person training. • Offer 4-6 opportunities annually	Sept 20XX

BoardSource



RECRUITING & RETAINING TRIPARTITE BOARDS

Jerry Wright
Director of Consulting
jwright@okcnp.org
(405) 463-6886, ext. 214

Tripartite Board Defined

U.S. Code Title 42, Chapter 106, Section 9910

- 1/3 elected officials (or, 1/3 appointive public officials or their representatives)
- 1/3 persons democratically chosen, representative of low-income individuals and families in the neighborhood served
- 1/3 business, industry, labor, religious, law enforcement, education, or other major groups and interests in the community served



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Board Matrix

- Public officials (representatives)
- Low-income individuals & families (... in the neighborhood)
- Business, industry, labor, religious, law enforcement, education, others



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Background

Since 1968, local community action agencies have been required to have tripartite governing boards to gain and retain designation as eligible entities and to receive CSBG funding. Effective tripartite boards reflect and promote the unique anti-poverty leadership, action, and mobilization responsibilities assigned by law to community action agencies.

Boards are responsible for assuring that agencies continue to assess and respond to the causes and conditions of poverty in their community, achieve anticipated family and community outcomes, and remain administratively and fiscally sound.



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Roles & Responsibilities of a Tripartite Board

Tripartite boards "fully participate in the development, planning, implementation, and evaluation of the program to serve low-income communities."



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Uniqueness of Tripartite Boards

- Diverse group from the community
- Different opinions about solutions
- Need for "healthy conflict"
- Difficulty in finding the needed diversity



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Commonalities with every other Board of Directors

- Fiduciary responsibilities
- Community impact
- Casting vision and measuring program outcomes
- Needed rotation of board members



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Govern = To Steer

The board is the legal guardian of the organization and is responsible for the organization's current and future welfare.

Governance is the board's legal authority to exercise power and authority over an organization on behalf of the community it serves.

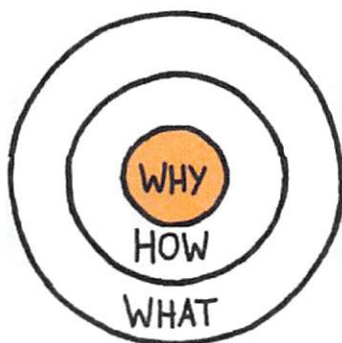


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Your Mission: to make a difference in someone's life or in the world



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What

Every organization on the planet knows WHAT they do. These are products they sell or the services they offer.

How

Some organizations know HOW they do it. These are the things that make them special or set them apart from their competition.

Why

Very few organizations know WHY they do what they do. WHY is not about making money. That is a result. It's a purpose, cause, or belief. It's the very reason your organization exists.

Legal Duties

01 Duty of Care

Care for the organization the way a "normally prudent person" would care for another, like power of attorney. Know what is going on.

02 Duty of Loyalty

Remain loyal to the mission. Keep the interests of the organization first and support the decisions made by the board. Monitor conflicts of interest.

03 Duty of Obedience

Honor all laws: federal, state, and those you set for yourself in your bylaws.

04 Duty of Transparency

Conduct business "in the light" and make 990s publically available. Publish an annual report and clear channels for the public to contact your organization.

Board members must exercise care in all dealings, including the careful oversight of the financial matters, reading of minutes, and decisions that are of concern to the organization. The mission is bigger than any individual member's interest in the success of the mission. Obedience to the organization's central purposes must guide all decisions.

Boards Manage Two Things

- Themselves
- The Executive Director

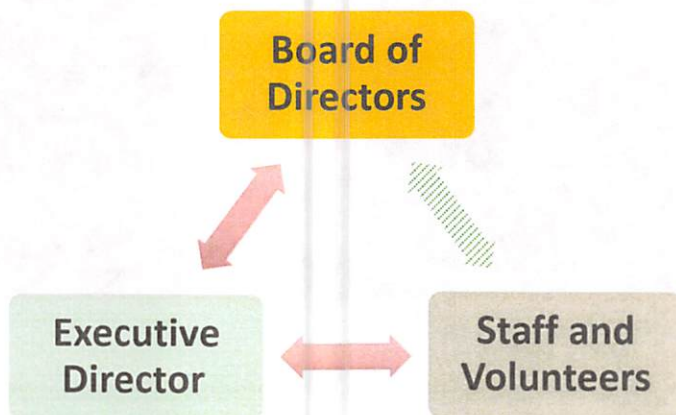


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Leadership in a Nonprofit



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"Leadership is about making others better as a result of your presence and making sure that impact lasts in your absence."

- Harvard Business School
quoted by Cheryl Sandburg, *Lean In*.

Tasks of a Board

PLANNING

- Mission, vision & values
- Strategic planning
- Budget
- Desired results

MONITORING

- Financial status – approve budget, ensure resources, audit
- Salary scale and review
- Evaluation – program logic model

BOARD GOV. & POLICY

- Executive oversight
- Board recruitment
- Policies for the org & the board
- Bylaws

FUNDRAISING & EXTERNAL RELATIONS

- Ambassador & Advocate
- Asker
- Giver – a charitable gift that is a stretch gift for you



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Board Member Recruitment



► Board Member Prospects

What skills and characteristics are you looking for in board members?

► Board Matrix

How would this tool aid your recruitment focus?

► Involve Board Members

Give board members opportunity to "walk the walk." Make it easy.

► Recruitment Strategy

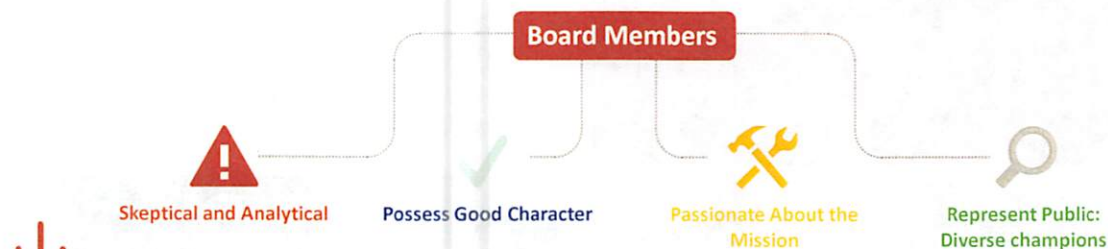
What bases do you cover well? Which base could you spend more time on?

► Engagement

What should be on your board member letter of engagement? Who monitors and holds members accountable?

4 Essential Characteristics

For Board Members



Board members must ask the questions that ensure that the public's investment is being used to support the mission. They should possess good character: dependable, reliable, considerate, attentive, loyal, patient. **Board work is always done as a team**, so it's very important that the members work together well. Members should be passionate about the mission, even if they are personally connected to the leaders of the organization, which is what helps them stay engaged in tough times and care about the outcomes. They represent the diversity in the public and are champions of the organization in the community.

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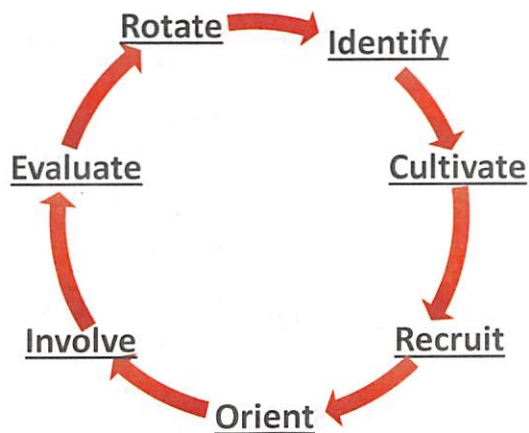
Keeping A Good Board

The Care and Feeding of a High-Functioning Board



Care for your board by caring for the members by being intentional about their preparation for service and engagement throughout the year. **Strong boards don't just happen**, they take careful development. Governance and executive committees can provide the management of the board's structure and development.

Board Recruiting Cycle



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Identify

- Use a Board Grid to create strategy
- Collect names from Board Members, Executive Director

Board of Directors' Matrix

Skills and Experience	John Canale	Lee Gable	Ed Crank Barnett	Donna L. Hargrave	Thomas A. Hargrave	Richard Hargrave	Robert Hargrave	Patricia Hargrave	Frank Hargrave	John Hargrave	Thomas Hargrave	Lee Hargrave	Arthur Hargrave	Hugh Hargrave	Donna Hargrave
Financial Services															
Senior Executive															
CEO/CFO															
Legal															
Information Technology															
Marketing															
Government/Public Sector															
Other Not Profit Directorship															
Financially Knowledgeable															
Financial Expert															
Large Corporation															
Multi-Country Asia															



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Materials to Share with Potential Board Members

- Annual reports and Bylaws
- Brochures
- Board rosters
- Newsletters
- Publications and programs list
- Schedule of board meetings
- Annual calendar
- Roles and responsibilities of the board
- Expectations of board members
- Brief written history of the organization
- Current case statement
- Committee job descriptions
- Schedules of committee meetings
- Recent press clippings
- Website information



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Orientation: Tell Your 3 Stories

- Past Story
 - History of the organization: Mission and Vision
 - Major Milestones, accomplishments, struggles, victories
 - 1-5 yr trends
- Present Story
 - Current staff and programs
 - Financial reports, bylaws, organizational structure, minutes from last meeting, roles and responsibilities of board members
 - Property and facilities
- Future Story
 - Growth projections
 - Strategic Plan



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Orientation Check-list

- When do you have your orientation?
- What has worked for your organization?
- How do you tell the 3 stories?
- How do you use technology (digital stories, videos)?
- What could you add to strengthen your orientation?
- Is it a one-time event? Or something that stretches all year?



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Engaging Board Members

- Be prepared to devote time, attention to new board members and be honest in discussing the issues.
- Use good facilitation: adopt guidelines for healthy conflict, invite differences of opinion in meetings.
- Engage new members in meaningful activities based on their skills, talents, and interests.
- Develop effective communication processes for quick information dissemination and responses.



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Evaluation

- Formal Tools:
 - Individual Self-Assessments
 - Board Surveys
 - Evaluations for meetings
- Informal Tools:
 - Conversation
 - Small-group discussion/conversation
 - Feedback in any form: email, written, verbal

“Look to the future. Turn what has been done into a better path. If you are a leader, the question must always be: how will we be better for it?”

-- Wilma Mankiller, first woman chief of the Cherokee Nation.



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Rotate

“There is a need to recognize the importance of nonprofits to the vitality of the community in which they operate and to recognize the importance of effective boards to these nonprofits. Nonprofits themselves, and their boards, must assist this process by rethinking old assumptions about who should or could serve effectively on their boards and about how people can be identified, developed, and recruited.”

- Benjamin R. Shute, Corporate Secretary, Rockefeller Brothers Fund.



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Removing an Ineffective Board Member

- Term Limits
- Personal Intervention
- Removal or Impeachment



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Questions?

Oklahoma Center for Nonprofits

720 W. Wilshire Blvd. Suite 115, Oklahoma City, OK 73116

www.okcnp.org

Jerry Wright, Director of Consulting
405-463-6886 ext. 214
jwright@okcnp.org



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Category One: Consumer Input and Involvement

1.1 The organization demonstrates low-income individuals' participation in its activities.

A. Guidance on the Definition and Intent of the Standard

This standard is meant to ensure that CAAs fulfill the mission of CSBG as outlined in the CSBG Reauthorization Act with regards to Maximum Feasible Participation. Section 672(D) points out that a CAA will achieve its goals through the *“maximum participation of residents of low-income communities and members of the groups served by programs assisted through the block grants made under this subtitle to empower such residents and members to respond to the unique problems and needs within their communities.”* Community Action understands that in order for low-income people to become self-sufficient, they must have the resources to build their connections and relationships that support self-sufficiency. This is why Goal 3 of the Six National Goals calls for low-income people to own a stake in their community, where they feel empowered to address the roots of poverty in their neighborhood. Inclusion in the activities of the CAA to offer a range of services and community revitalization efforts would help build the social network of low-income individuals in order to reach empowerment and self-sufficiency. CSBG Information Memorandum 82 specifically outlines the recruitment and participation of low-income individuals and families as well as their representatives in order to ensure that the voices of those currently living in the geographic service area are heard throughout the development, planning, implementation, and evaluation process.

There are additional reasons this standard was included in the CSBG Organizational Standards. This Standard helps ensure:

- **Continued focus on maximum feasible participation.** The intention of this standard is to go beyond involvement of low-income people and their representatives on the Board of Directors to include them in a wider range of organizational activities. The voice of low-income people should be represented in the role of governance, daily programming activities, and other processes such as strategic planning and the community assessment. This could include the engagement of low-income community members on advisory bodies, councils, and in volunteer service. By demonstrating broad participation in activities, agencies around the country will empower low-income residents to be personally self-sufficient and build sustainable communities.
- **Clear understanding of the needs and resources that exist in the community.** Through the inclusion of low-income people in organizational activities, the knowledge and experience of living in the local community and understanding the issues of poverty will aid the assessment and planning processes of the organization to analyze and address the causes and conditions of poverty more efficiently and effectively.

B. Guidance on Compliance and Documentation

The review team should always begin the process of documenting compliance with the Organizational Standards by reviewing all available guidance from the State CSBG Lead Agency on the interpretation of the standard and required documentation. The review team should also review any State requirements for the involvement of low-income individuals in organizational activities. Participation of the low-income community is at the foundation of a Community Action Agency, thus review would not be at a single point in time but continually evaluated. Participation numbers and outputs could be collected on an annual basis, but many CAAs collect this information on a quarterly or monthly basis. Specific issues the review team should consider that may affect compliance with Standard 1.1 include:

- **The agency serves the low-income community but does not engage low-income individuals in its activities.** It is important to note that providing services to low-income people does not qualify as including low-income individuals in agency activities. Low-income individuals can participate in the development of services, in the needs assessment process, offer assistance for events, or serve on advisory bodies, to name a few options, but receipt of services alone does not meet the intention of the Standard.
- **Low-income participation in agency activities is limited to representatives of the low-income community.** While the CSBG Act allows for representatives of low-income people to serve on the governing board, if an agency utilizes this option then board service could not be utilized for compliance with this standard. An agency would need to document low-income participation in some other capacity. If an agency had actual low-income individuals as part of their tripartite board structure, then this standard would be met. However, the recommendation is for additional involvement of low-income people beyond board service, which might include opportunities such as volunteering or serving on an advisory body.
- **Demonstration of low-income participation in the past, but not current participation.** The intention of this standard is to have ongoing participation of low-income people in the agency's activities. Low-income involvement in a one-time organizational activity such as a fundraiser or community meeting would supplement other documentation, but the intent of the Standard is to show the involvement of low-income individuals in numerous and preferably long term agency activities. While the State CSBG Lead Agency will have to determine the timeframe that is required to demonstrate participation, agencies should document the participation of the low-income community in its current or recent activities wherever possible.

There are a number of types of documentation that an agency could utilize to demonstrate participation of low-income individuals in organizational activities that include:

- Participation lists, group documents, and minutes from agency advisory bodies;
- Volunteer recruitment materials, and tracking/sign-in documents or accompanying forms
- Board recruitment documents, including solicitation materials, and final board membership list;
- Board minutes documenting conversations about recruitment and the involvement of low-income individuals in activities;

C. Beyond Compliance: Benchmarking Organizational Performance

In assessing how well an agency involves low-income individuals in its activities, it is important to look at organizational processes in general as well as the specific level of involvement. Agencies can look to other organizations in their community that serve low-income neighborhoods and other CAAs in the region or state to identify promising practices. Other questions to consider in assessing how well the agency implements this standard include:

- **Does the agency have a clear strategy for recruiting low-income individuals to the Board of Directors?** Low-income representation on the board of a CAA is foundational to the CSBG Act and aligned with the goal of maximum feasible participation. Having a clearly outlined strategy or policy to reach out to low-income community members for recruitment onto the board will ensure that representation is achieved. Specifically, soliciting low-income individuals in the geographic service area of the agency would further allow for the local voice to be heard. Keeping track of solicitation and recruitment efforts over time may also be helpful in documenting these efforts and monitoring success of various methods.
- **Does the agency directly engage the low-income community in opportunities for agency participation?** Ideally, an agency would advertise opportunities for regularly volunteering with program activities in its low-income geographic service area. The best method is through relationship building with groups and organizations in low-income communities at community events and gatherings where low-income community members are present. In order to reach a wider range of local low-income individuals and families, multiple methods of advertisement may need to be utilized – including online advertisements, mailings, flyers, notices to current and past clients, and social media and website announcements. With this broad strategy, the agency is giving ample opportunity for diverse participation of low-income people in activities of the agency year-round.
- **Does the agency leverage its programs to encourage participation by its customers?** An agency can recruit its customers to participate in its activities through such methods as: scheduling focus groups to gather feedback on services, organizing a group of Head Start parents to serve as volunteers, or recruiting customers to serve on committees and advisory bodies.
- **Does the agency provide capacity-building support to low-income community members?** The intention behind involving low-income individuals in the activities and planning efforts of the agency is to build the social capital of individuals to have the resources to become self-sufficient. Providing opportunities for low-income individuals to attend trainings, facilitate meetings, build relationships with staff and diverse stakeholders in the community builds the leadership skills and social network of the individual.

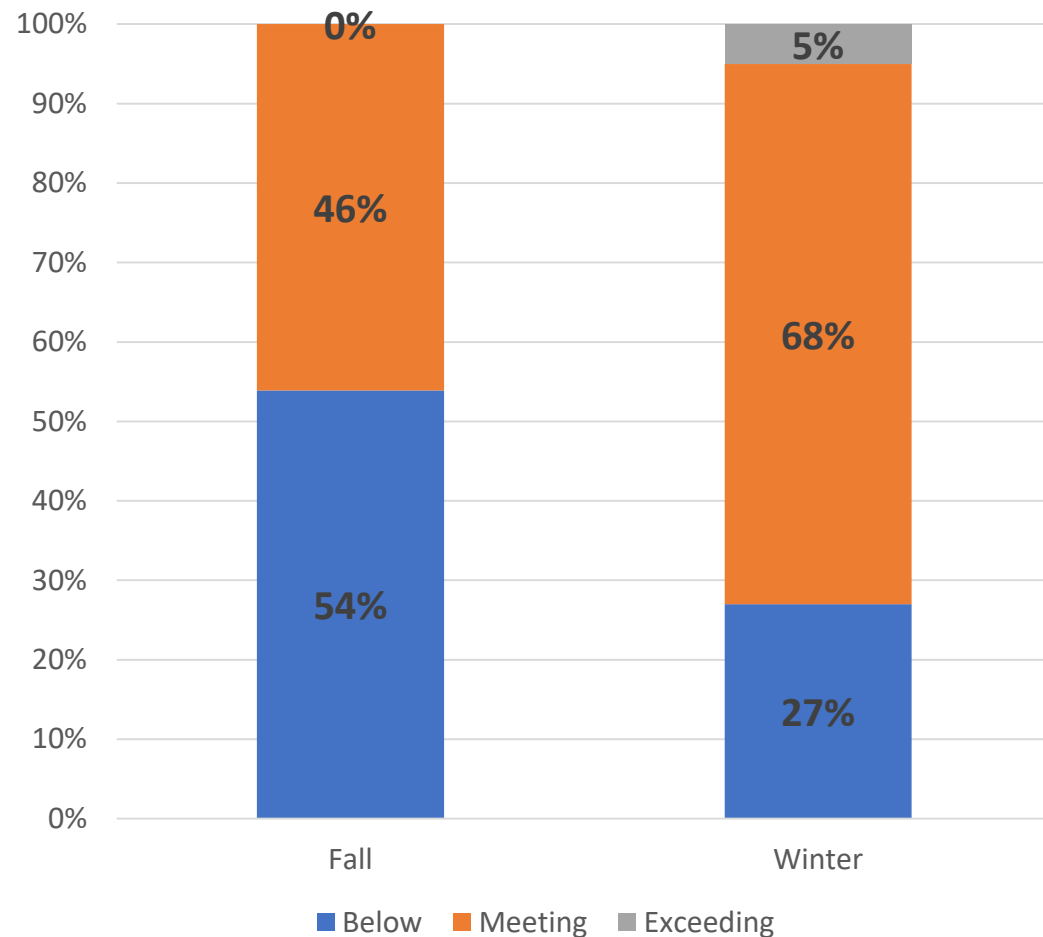
Fall-Winter 2024-2025 Widely Held Expectations

Head Start/Early Head Start/Early Head Start Child Care

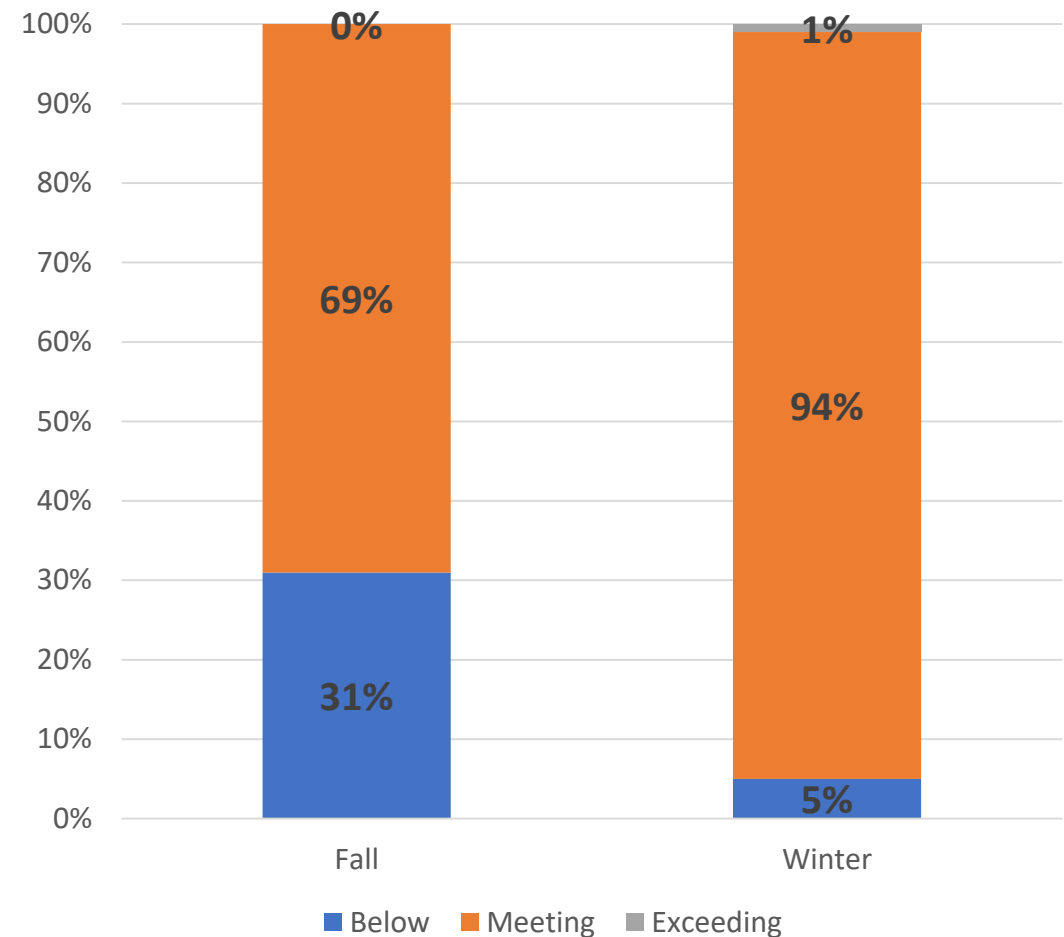
Head Start

4 years (93 children)

Social Emotional



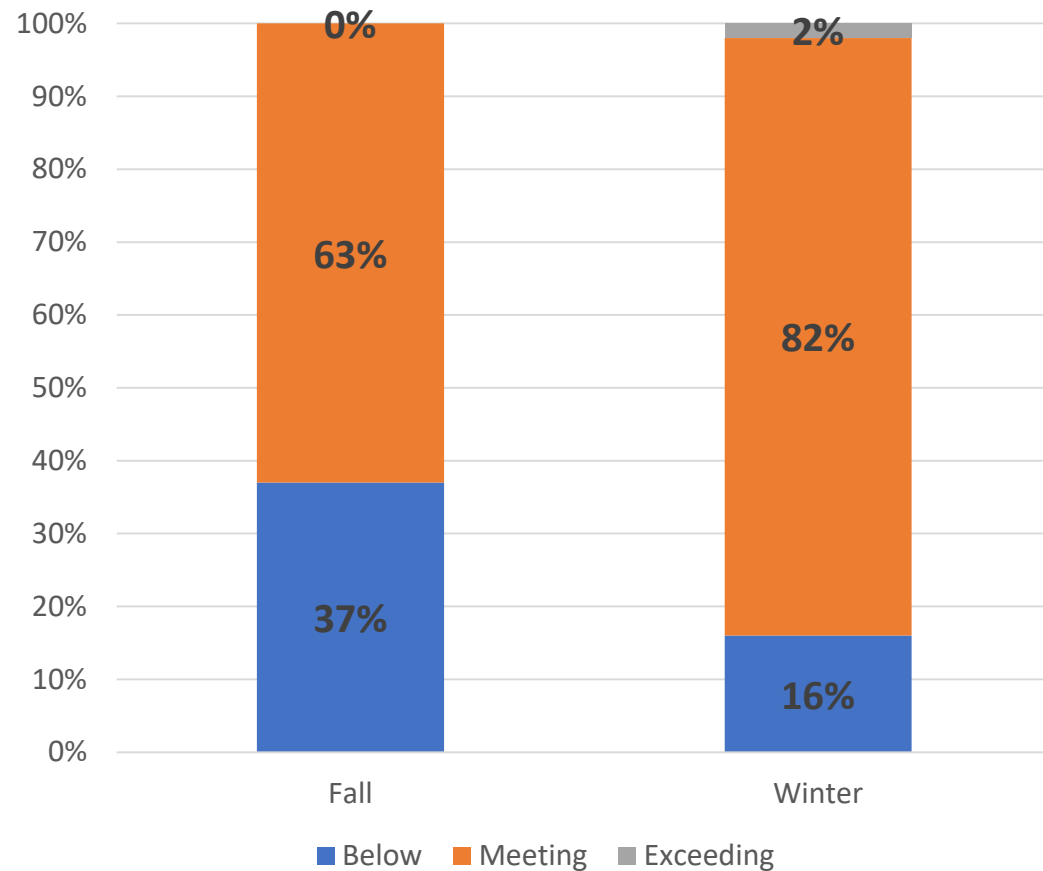
Physical



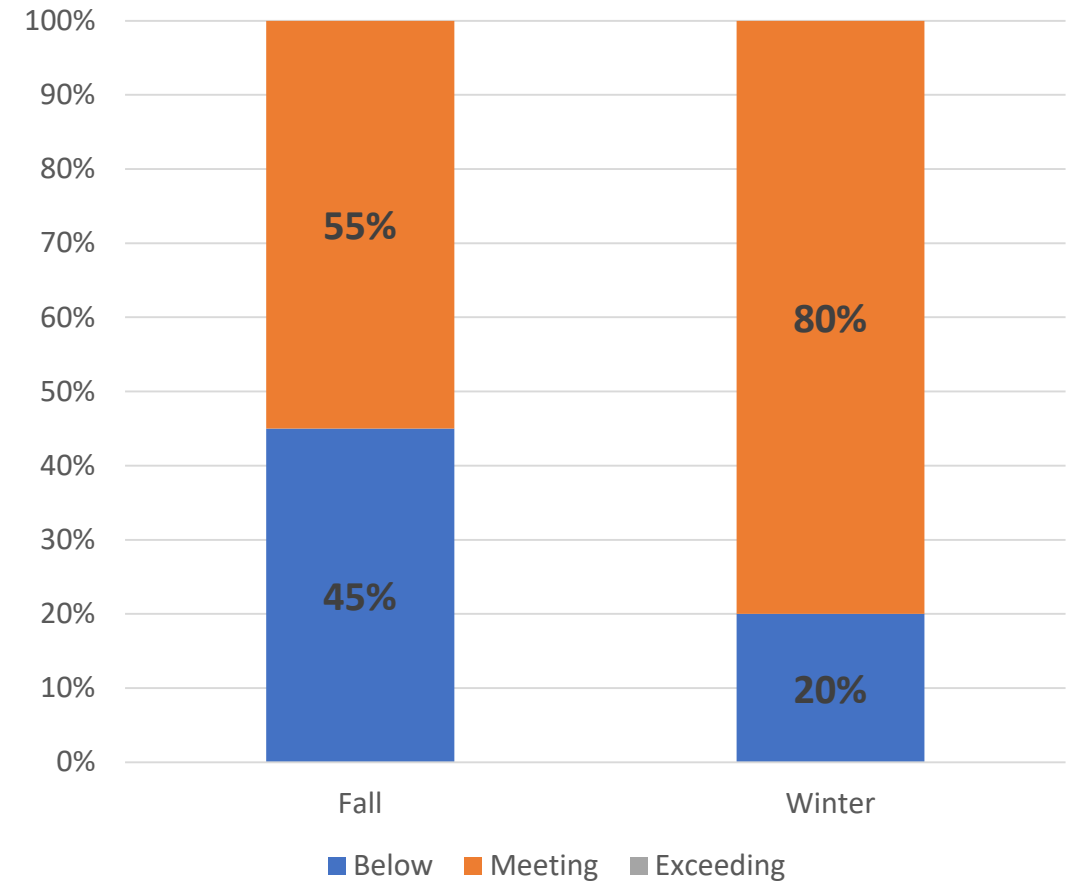
Head Start

4 years (93 children)

Language



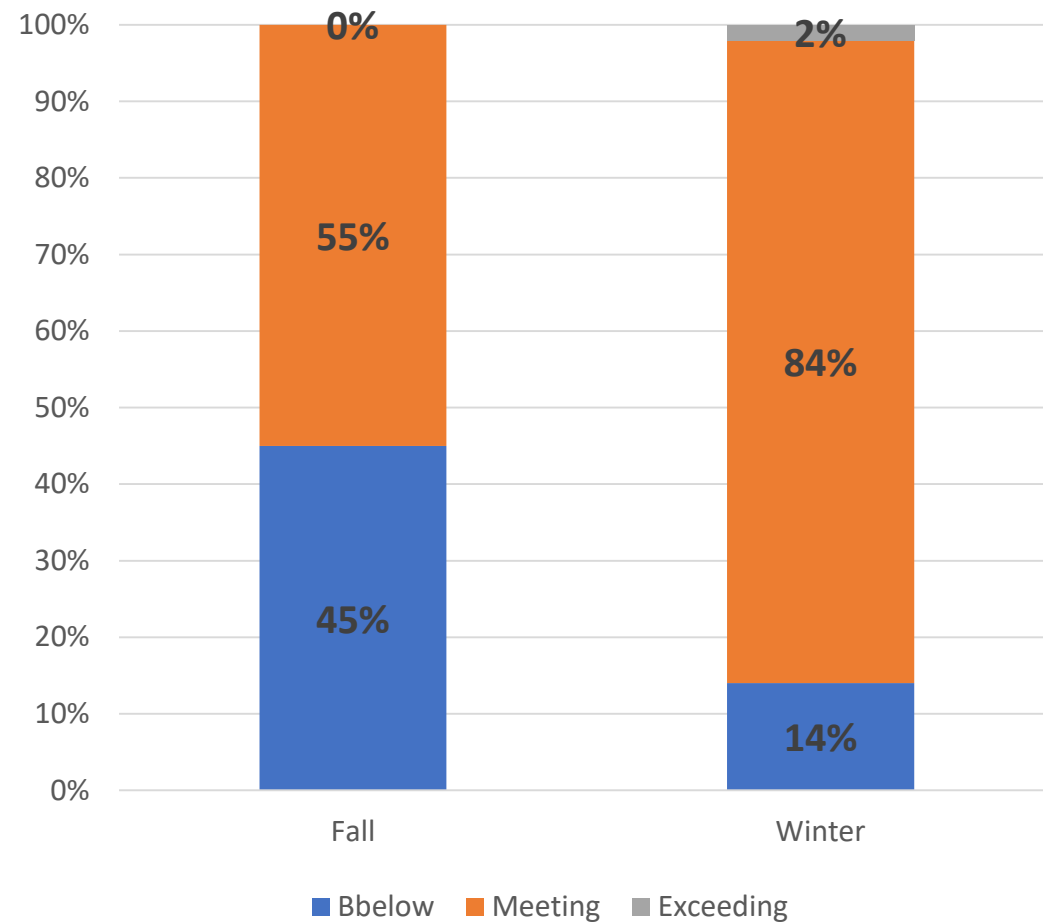
Cognitive



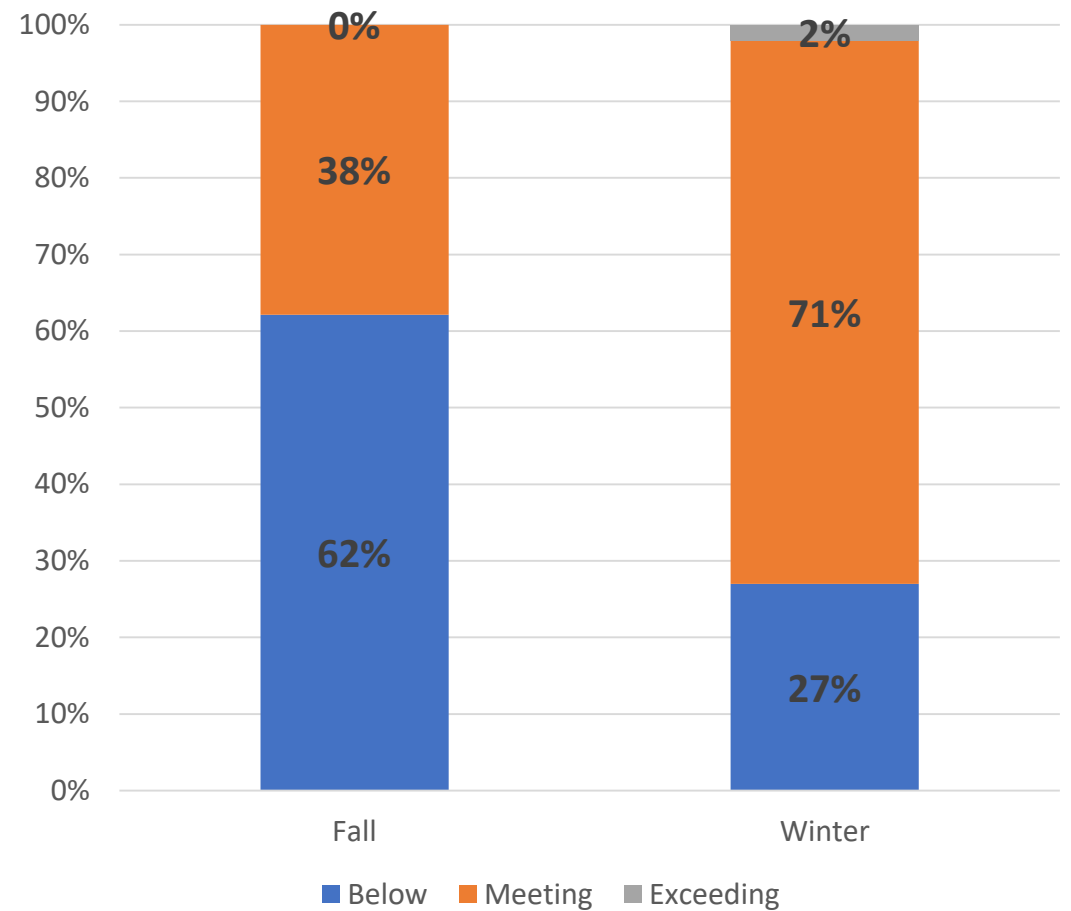
Head Start

4 years (93 children)

Literacy



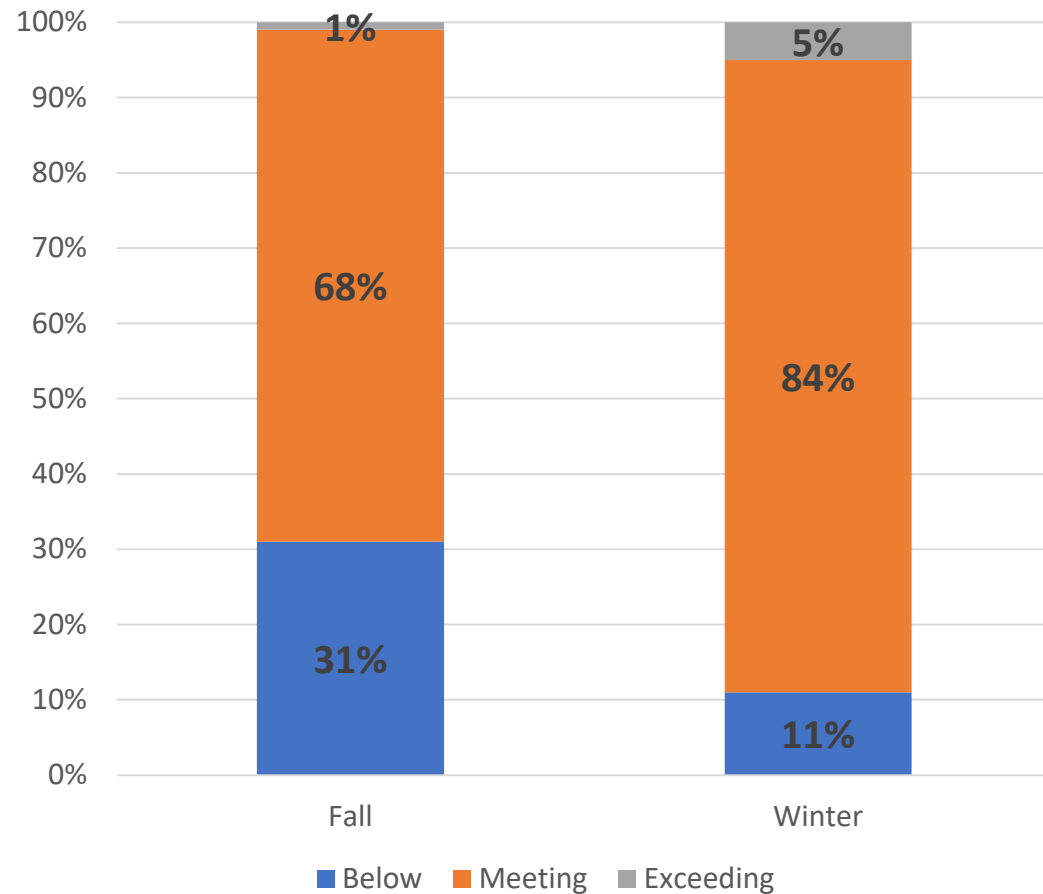
Mathematics



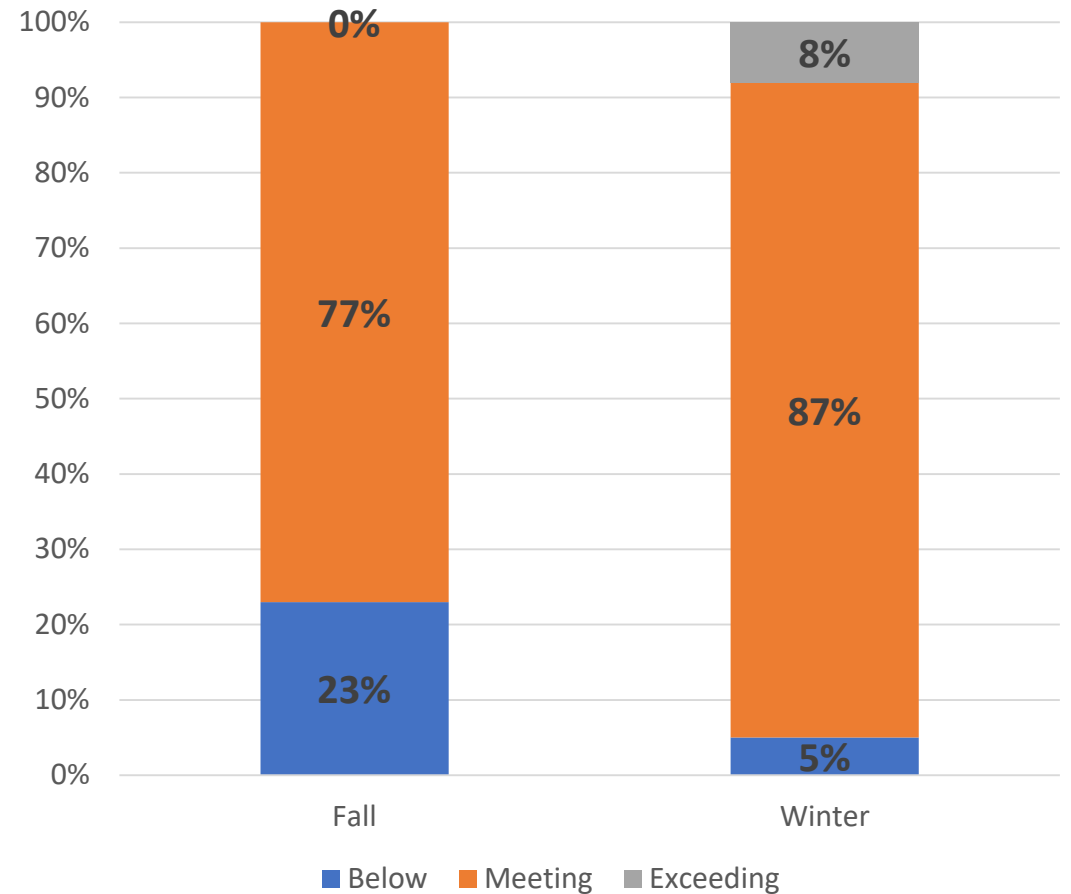
Head Start

3 years (149 children)

Social Emotional



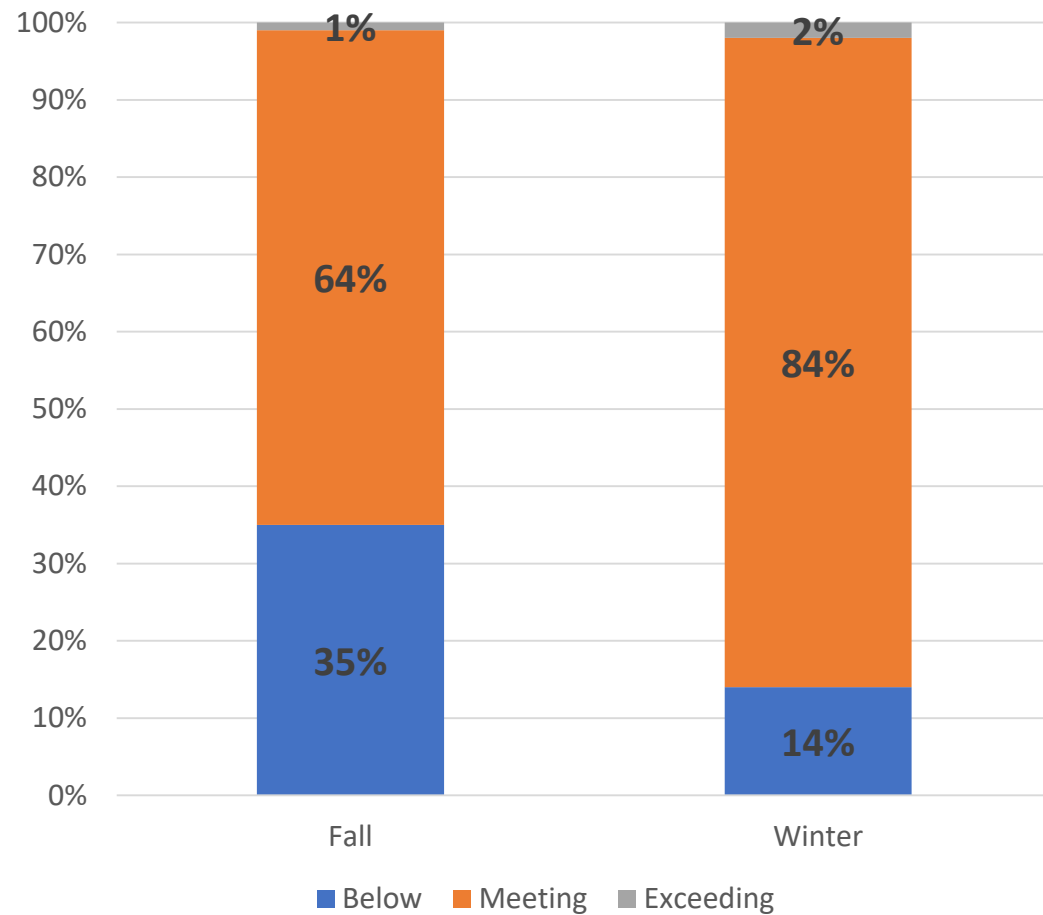
Physical



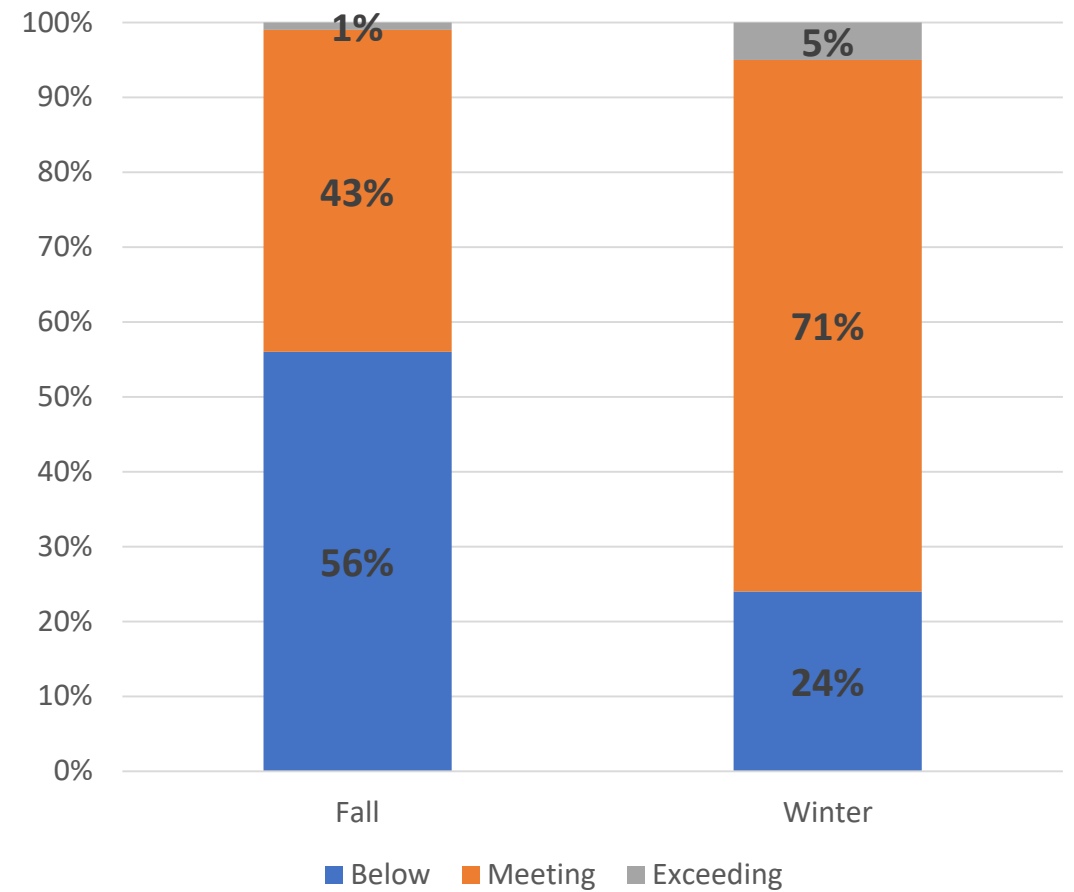
Head Start

3 years (149 children)

Language



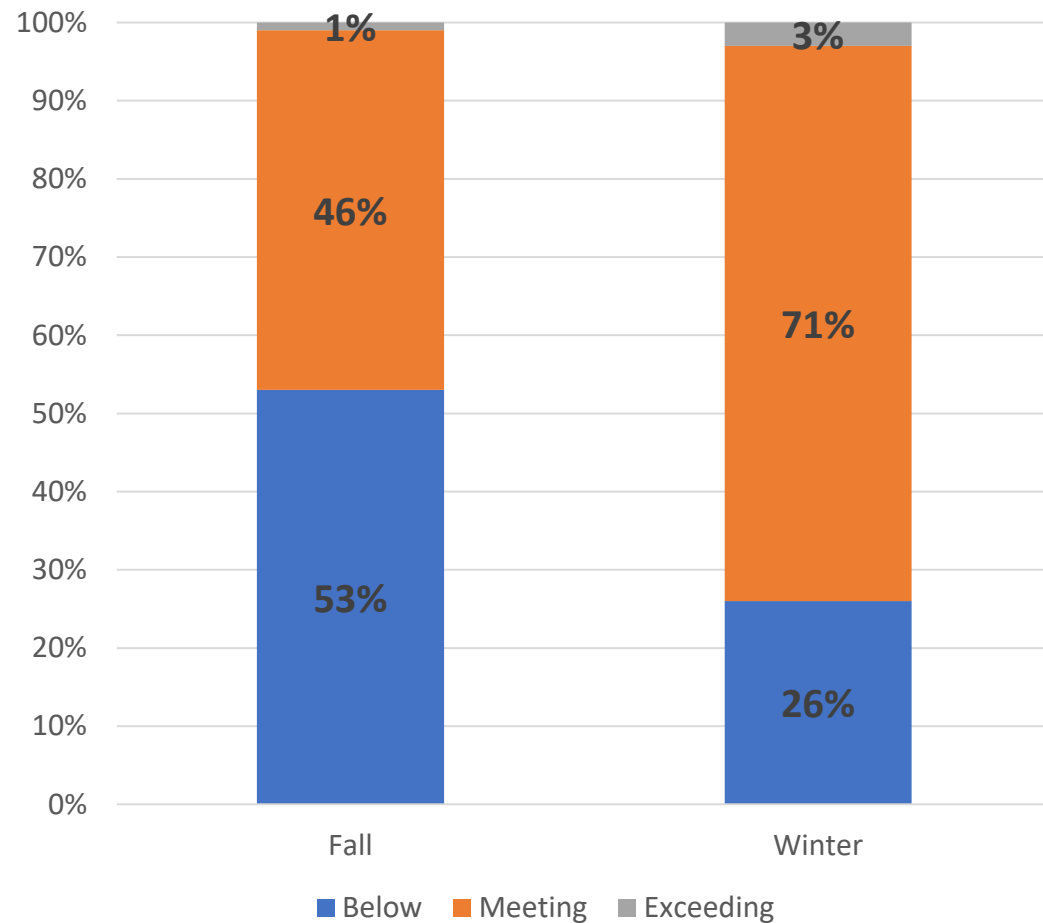
Cognitive



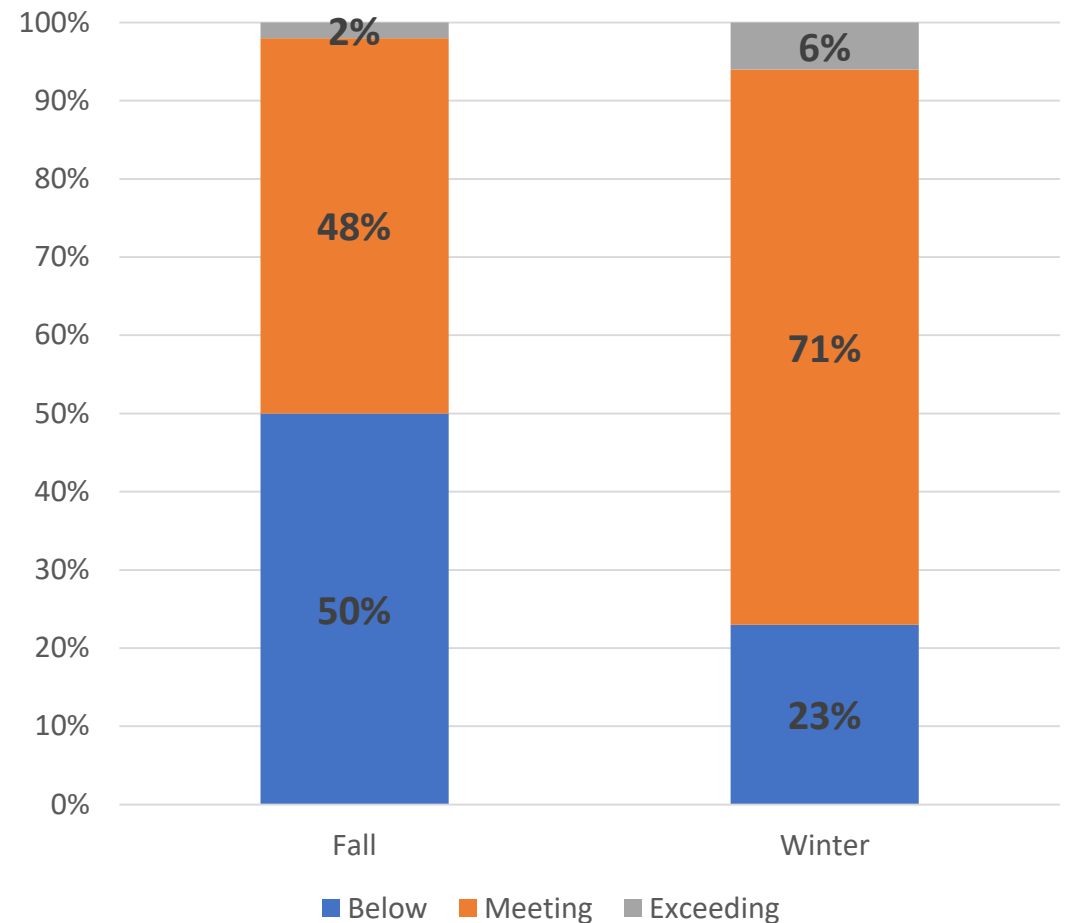
Head Start

3 years (149 children)

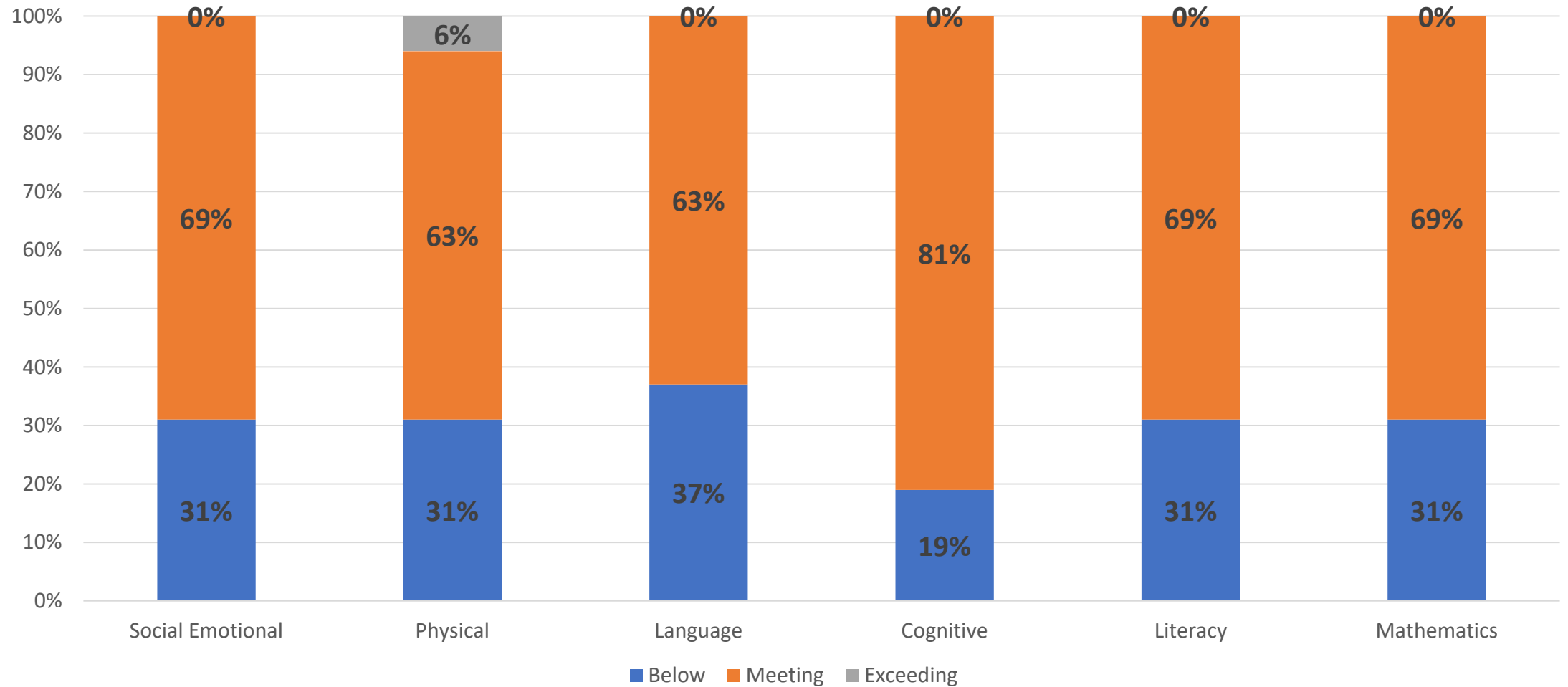
Literacy



Mathematics

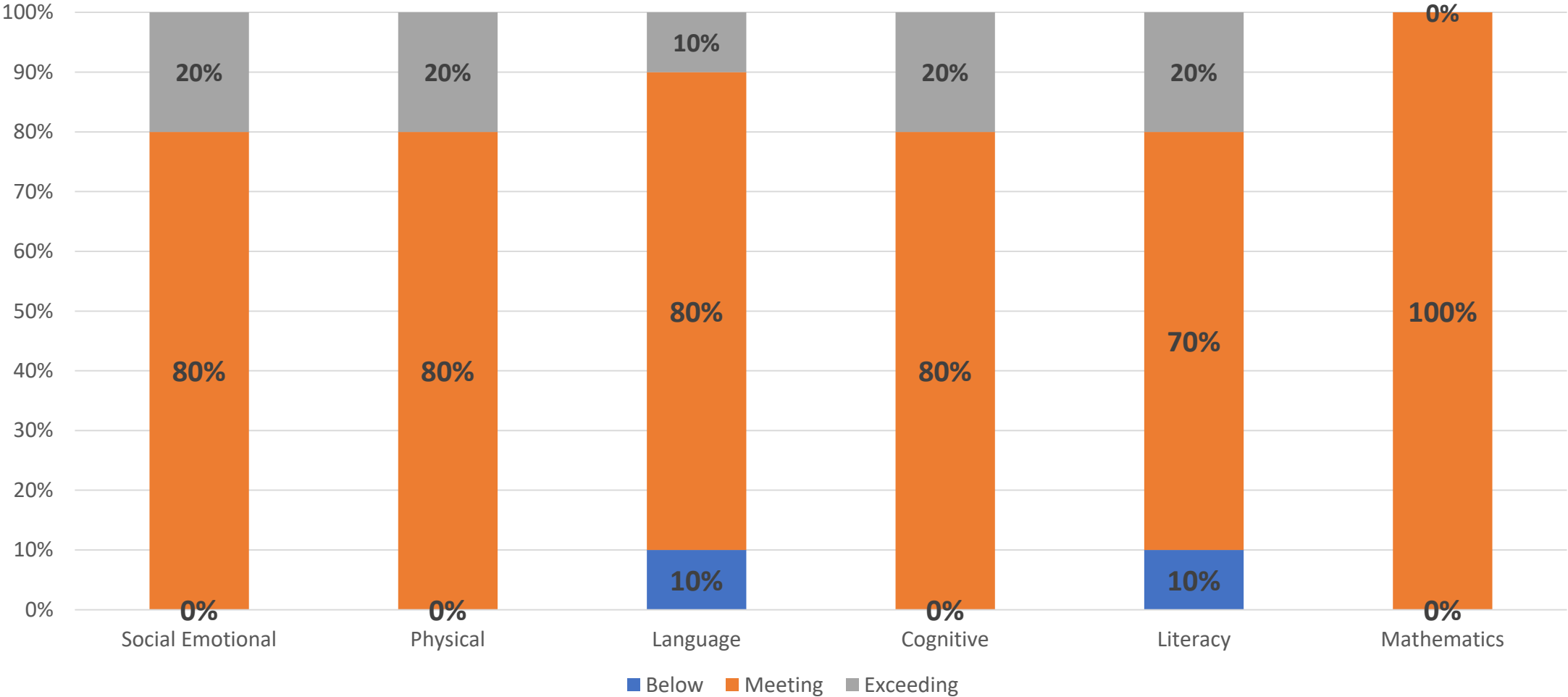


Early Head Start 2-3 years (16 children)

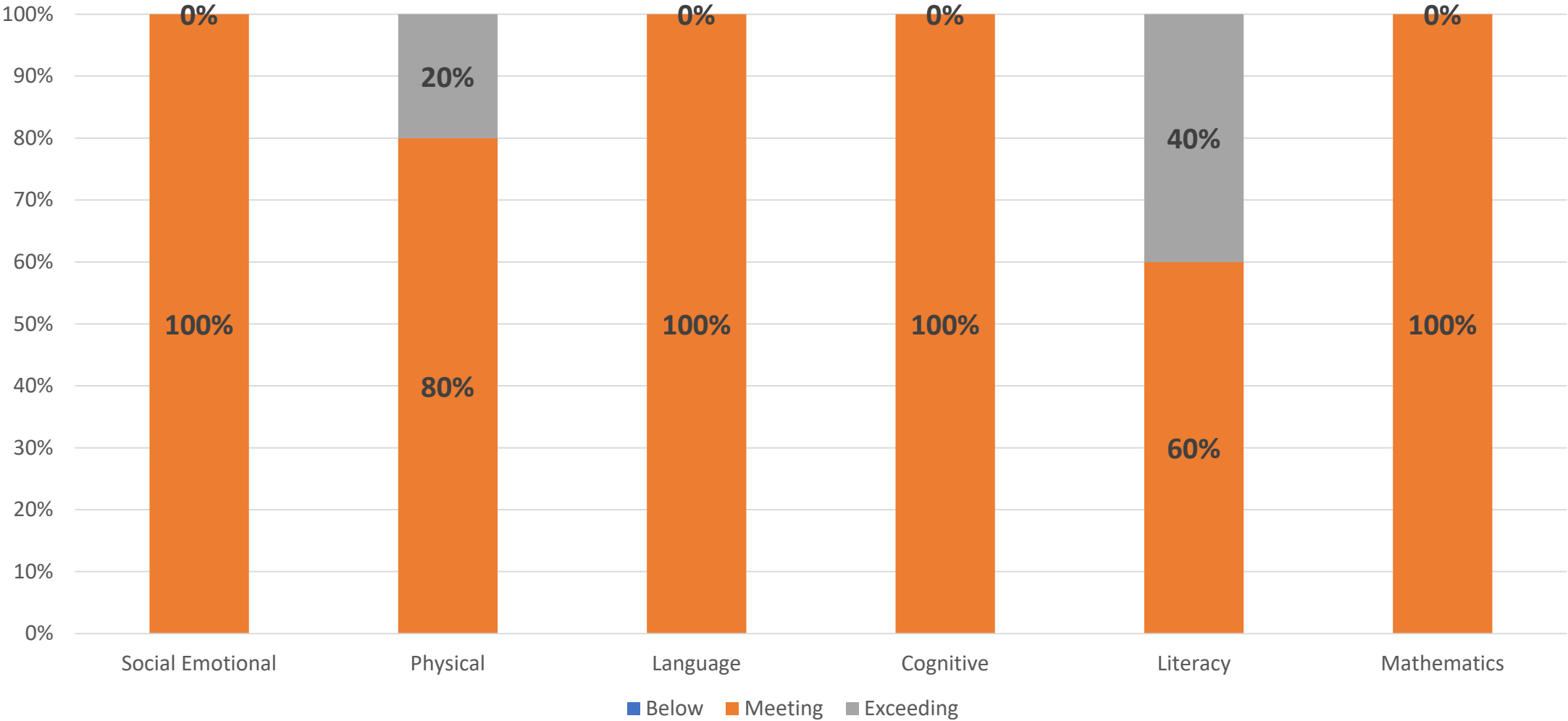


Early Head Start

1-2 years (10 children)

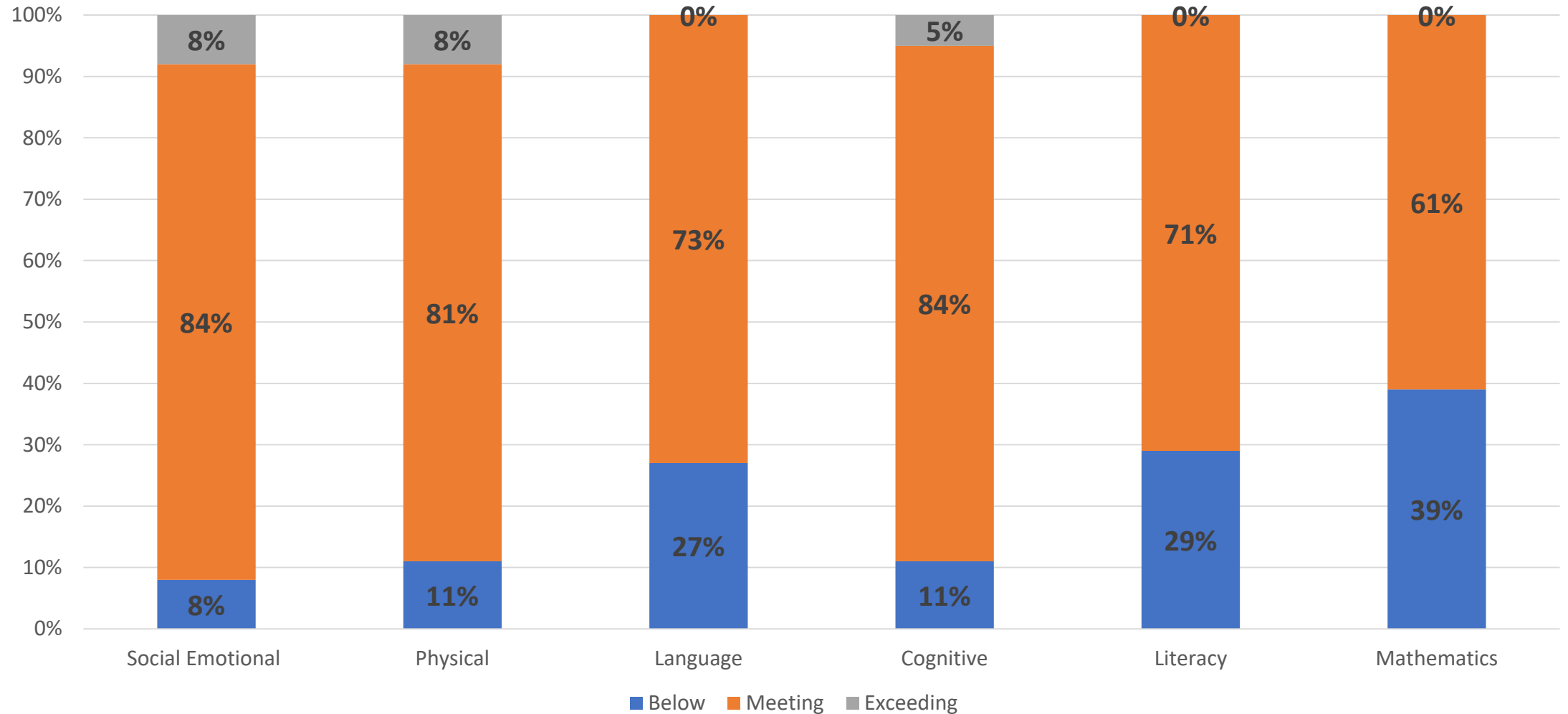


Early Head Start Birth-1 year (5 children)

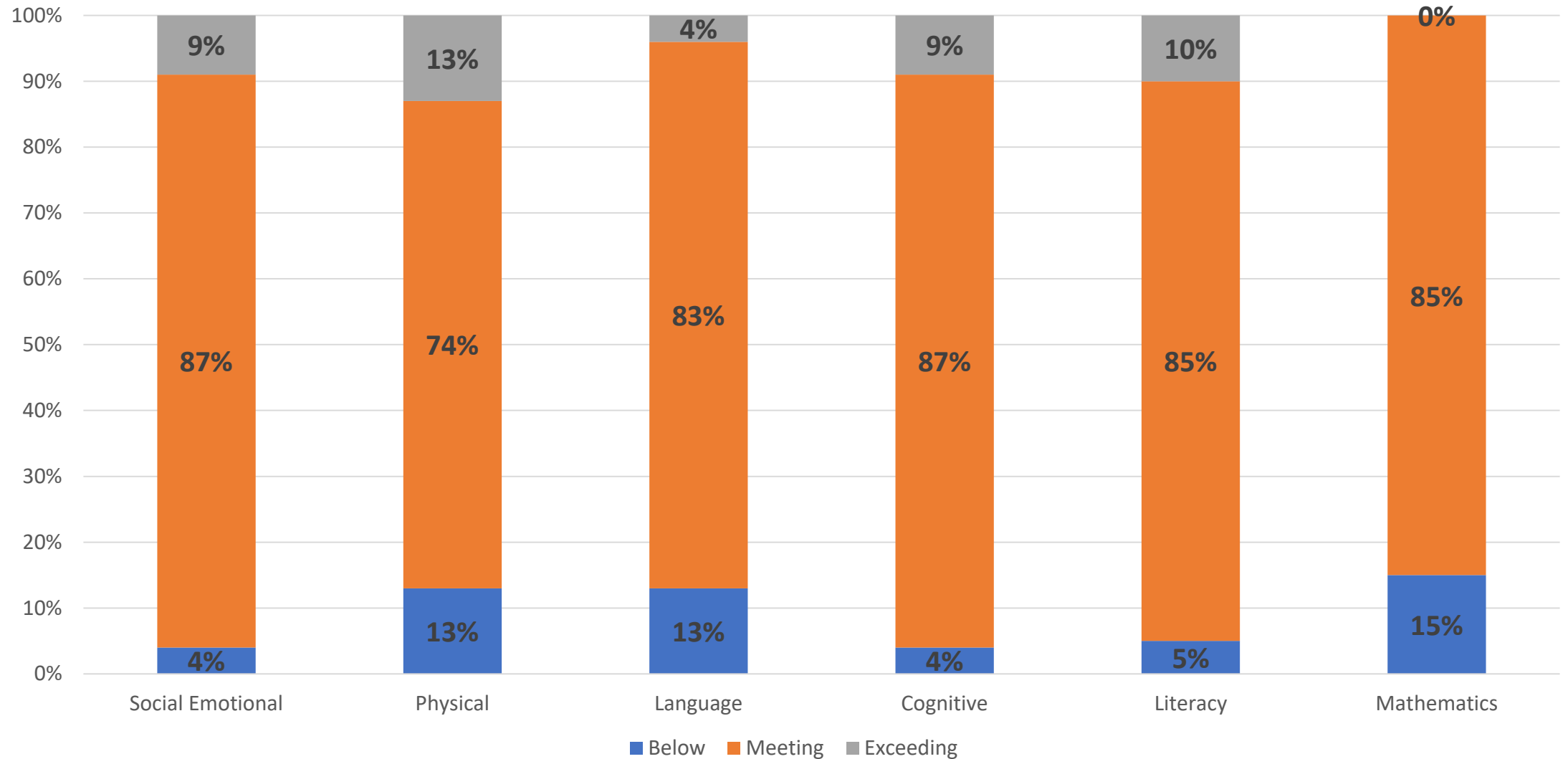


Early Head Start Child Care

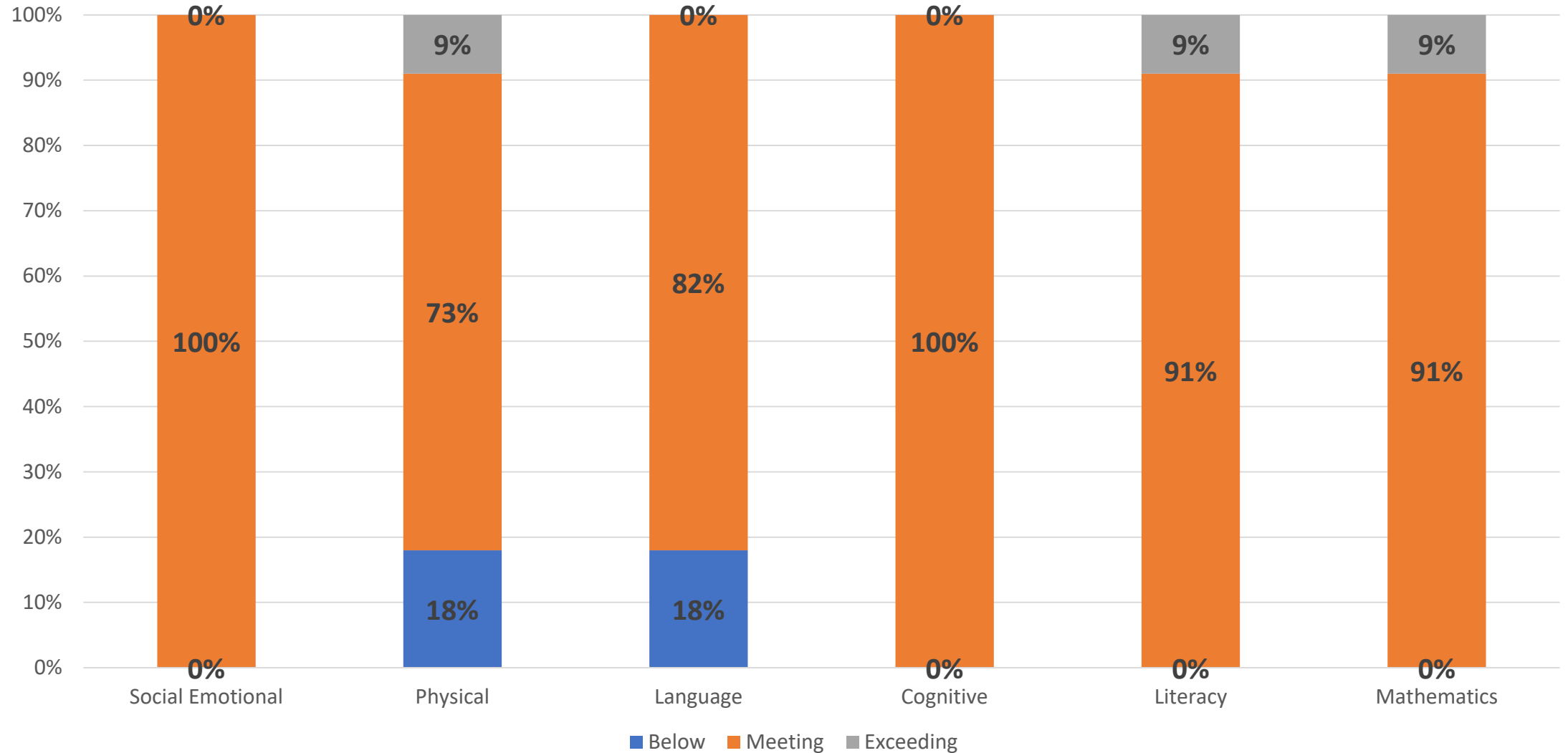
2-3 years (37 children)



Early Head Start 1-2 years (23 children)



Early Head Start Birth-1 year (11 children)





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. David Hawkins
Lift Community Action Agency, Inc.
209 N 4th St
Hugo, OK 74743 - 3809

From: Responsible HHS Official

A handwritten signature in black ink, appearing to be "Tala Hooban", is located to the right of the "From:" header.

Date: 02/20/2025

Tala Hooban

Deputy Director, Office of Head Start

From January 13, 2025 to January 15, 2025, the Administration for Children and Families (ACF) conducted a Focus Area One (FA1) monitoring review of Lift Community Action Agency, Inc. 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 has at least one area of noncompliance.

This report provides you with detailed information in each area where program performance did not meet applicable Head Start Program Performance Standards, 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:

Mr. Kenneth Gilbert, Regional Program Manager
Ms. Rebecca Reynolds, Chief Executive Officer/Executive Director
Ms. Darla Galyon, Head Start Director
Ms. Darla Galyon, Early Head Start Director

Grant(s) included as part of this review

Grant Recipient Name	Grant Number(s)
Lift Community Action Agency, Inc.	06CH012393 06HP000581

Glossary of Terms

Term	Definition
Area of Concern (AOC) 	An area in which the agency needs to improve performance. This status is considered additional feedback and should be discussed with the agency’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 of correction and possible technical assistance or guidance from the agency’s program specialist. If not corrected within the specified timeline, this status becomes a deficiency.
Deficiency 	As defined in the Head Start Act, the term "deficiency" means: (A) a systemic or substantial material failure of an agency in an area of performance that the Secretary determines involves: (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; (B) systemic or material failure of the governing body of an agency to fully exercise its legal and fiduciary responsibilities; or (C) an unresolved area of noncompliance.

How To Read This Report

The Focus Area One (FA1) report includes the following sections:

- **Program Overview** provides a summary describing the grant recipient.
- **Performance Summary** provides a table view of compliance by Performance Area.
- **Review Details** provides details on the grant recipient’s performance in each Content Area, Performance Area, and Performance Measure. The following icons may be used in this section to describe the grant recipient’s performance:

Icon	Description
✓	Compliant (C)
🔊	Area of Concern (AOC)
⚠️	Area of Noncompliance (ANC)/ Deficiency (DEF)

Program Overview

Lift Community Action Agency, Inc. administers programs to help families move toward self-sufficiency. The agency provides early childhood education, housing, transportation, and emergency resources. The grant recipient is funded to enroll 386 Head Start and Early Head Start children throughout 3 counties in southeast Oklahoma. Center-based services are offered at multiple locations throughout the 4,000-square-mile service area.

Performance Summary

This section contains an overview of the grant recipient’s performance determined through this review. Detailed information can be found in the Review Details section.

Content Area	Performance Area	Grant Number(s)	Review Outcome	Applicable Standards	Timeframe for Correction
Program Design, Management, and Improvement	-	06CH012393 06HP000581	Compliant	-	-
Education and Child Development Services	Qualifications, Professional Development, and Coaching	06HP000581	Area of Noncompliance	1302.91(e)(1)	120 Days
Health Services	Child Health and Oral Health Status and Care	06CH012393 06HP000581	Area of Concern	-	Follow up with Regional Office for support
Family and	-	06CH012393	Compliant	-	-

Community Engagement Services		06HP000581			
Fiscal Infrastructure	-	06CH012393 06HP000581	Compliant	-	-
Eligibility, Recruitment, Selection, Enrollment, and Attendance	-	06CH012393 06HP000581	Compliant	-	-

Review Details

This section of the report provides details on the grant recipient’s performance in each Content Area, Performance Area, and Performance Measure.

- Each Performance Area includes the compliant Performance Measures monitored in this review.
- If there are any findings or Areas of Concern, they will be listed within that Performance Area.



Program Design, Management, and Improvement

The table below summarizes the performance within the Content Area. Beneath the table is a list of all Performance Areas and compliant Performance Measures monitored in this Content Area, with details on findings or Areas of Concern, as applicable.

Performance Area	Compliant	Finding	Area of Concern
Program Design and Strategic Planning	C		
Program Governance	C		
Staffing and Staff Member Supports	C		

Performance Area: Program Design and Strategic Planning

✓ Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient’s program structure and systems are designed to be responsive to community needs and are informed by community strengths and resources.
- The grant recipient has an established process for using data to monitor performance and progress toward goals and to inform continuous improvement.

Performance Area: Program Governance

✓ Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

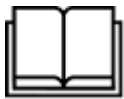
- The grant recipient establishes program governance with sufficient expertise and representation that supports effective program oversight and engagement with families and the community.
- The grant recipient has strategies to support collaboration across program staff members, the governing body, and the policy council to facilitate effective program governance.

Performance Area: Staffing and Staff Member Supports

✓ Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient’s leadership and management team has clearly defined, manageable roles and responsibilities and the appropriate experience to execute Head Start program operations.
- The grant recipient has a defined approach for ongoing supervision and support of staff members.



Education and Child Development Services

The table below summarizes the performance within the Content Area. Beneath the table is a list of all Performance Areas and compliant Performance Measures monitored in this Content Area, with details on findings or Areas of Concern, as applicable.

Performance Area	Compliant	Finding	Area of Concern
Curricula, Screening, and Assessment Tools	C		
Teaching Strategies and Learning Environments	C		
Qualifications, Professional Development, and Coaching		ANC	

Performance Area: Curricula, Screening, and Assessment Tools

✓ Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient uses research-based and culturally appropriate curricula to support child outcomes.
- The grant recipient uses appropriate screening tools to refer children for evaluation as indicated.
- The grant recipient uses appropriate ongoing child assessment tools to support children’s progress and to individualize for every child.

Performance Area: Teaching Strategies and Learning Environments

✓ Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient’s staff members identify effective teaching strategies that are responsive to children’s needs.
- The grant recipient develops engaging learning environments that promote healthy development for children.

Performance Area: Qualifications, Professional Development, and Coaching

⚠ Finding Information

Area of Noncompliance - 1302.91(e)(1)

Summary

Grant Number(s) Cited: 06HP000581

Timeframe for Correction: 120 Days

Performance Standard

Regulation Text: 1302.91 Staff qualifications and competency requirements. (e) Child and family services staff. (1) Early Head Start center-based teacher qualification requirements. As prescribed in section 645A(h) of the Act, a program must ensure center-based teachers that provide direct services to infants and toddlers in Early Head Start centers have a minimum of a Child Development Associate (CDA) credential or comparable credential, and have been trained or have equivalent coursework in early childhood development with a focus on infant and toddler development.

Finding Details

- The grant recipient did not ensure all Early Head Start center-based teachers had a minimum of a Child Development Associate (CDA) or comparable credential and training or coursework with a focus on infant toddler development.
 - The staff qualification tracking document showed the grant recipient identified 4 of 48 center-based Early Head Start teachers (8%) who did not meet the minimum center-based teacher requirements.

- The teachers were hired between March 18, 2019 and August 18, 2022, and had professional development plans in place.
- The professional development specialist monitored the teachers' progress toward meeting the requirements.



Health Services

The table below summarizes the performance within the Content Area. Beneath the table is a list of all Performance Areas and compliant Performance Measures monitored in this Content Area, with details on findings or Areas of Concern, as applicable.

Performance Area	Compliant	Finding	Area of Concern
Child Health and Oral Health Status and Care			AOC
Mental Health and Social and Emotional Well-Being	C		
Safe and Sanitary Environments	C		

Performance Area: Child Health and Oral Health Status and Care

Area of Concern Information

The monitoring review found the following Area(s) of Concern that reflect areas of performance that are at risk of becoming noncompliant in subsequent reviews. This additional feedback should be addressed to support compliance in this Performance Area.

- The grant recipient should improve its efforts to obtain medical and oral health determinations from a health care professional for all children within 90 days of their enrollment.
 - The grant recipient indicated that parent work schedules and available appointments were the primary barriers to obtaining medical and oral health determinations.
 - The grant recipient should explore strategies to expedite the collection of children’s health and oral health determinations.

Performance Area: Mental Health and Social and Emotional Well-Being

Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- In partnership with a qualified mental health consultant, the grant recipient develops a positive program environment that promotes the mental health and social and emotional well-being of children.
- The grant recipient develops practices that prohibit the use of expulsion and severely limit suspension.

Performance Area: Safe and Sanitary Environments

Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient completes background checks prior to hire for all staff members.
- The grant recipient has an approach to maintain safe environments through staff member training and ongoing oversight of facilities, equipment, and materials.



Family and Community Engagement Services

The table below summarizes the performance within the Content Area. Beneath the table is a list of all Performance Areas and compliant Performance Measures monitored in this Content Area, with details on findings or Areas of Concern, as applicable.

Performance Area	Compliant	Finding	Area of Concern
Supporting Family Well-Being and Family Engagement	C		
Family Partnerships	C		
Promoting Strong Parent-Child Relationships and Engagement in Children’s Learning	C		
Community Partnerships	C		

Performance Area: Supporting Family Well-Being and Family Engagement

✓ *Compliance Information*

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient has strategies to engage all families in the program through open and responsive communication.
- The grant recipient has family service staff members who are qualified to support the needs of enrolled families.

Performance Area: Family Partnerships

✓ *Compliance Information*

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient develops a family partnership process that supports family-driven goals.

Performance Area: Promoting Strong Parent-Child Relationships and Engagement in Children’s Learning

✓ *Compliance Information*

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient builds on parents’ knowledge and offers parents the opportunity to practice parenting skills.

Performance Area: Community Partnerships

✓ *Compliance Information*

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient develops community partnerships that meet the needs and interests of families.



Fiscal Infrastructure

The table below summarizes the performance within the Content Area. Beneath the table is a list of all Performance Areas and compliant Performance Measures monitored in this Content Area, with details on findings or Areas of Concern, as applicable.

Performance Area	Compliant	Finding	Area of Concern
Budget Development, Implementation, and Oversight	C		
Comprehensive Financial Management Structure and System	C		

Performance Area: Budget Development, Implementation, and Oversight

✓ Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient establishes a transparent, data-informed process to develop and maintain a budget that aligns with program goals and circumstances.

Performance Area: Comprehensive Financial Management Structure and System

✓ Compliance Information

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient develops a system for maintaining financial records and generating information needed to manage and safeguard Federal funds.
- The grant recipient develops a system to ensure effective control over all funds, property, and assets to avoid theft, fraud, waste, and abuse.
- The grant recipient develops a system to ensure that only allowable costs are charged to the Head Start award in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award.



Eligibility, Recruitment, Selection, Enrollment, and Attendance

The table below summarizes the performance within the Content Area. Beneath the table is a list of all Performance Areas and compliant Performance Measures monitored in this Content Area, with details on findings or Areas of Concern, as applicable.

Performance Area	Compliant	Finding	Area of Concern
Recruitment	C		
Selection	C		
Eligibility	C		
Enrollment	C		

Performance Area: Recruitment

✓ *Compliance Information*

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient uses knowledge about the community it serves to develop its recruitment strategy to locate the families with the greatest need.

Performance Area: Selection

✓ *Compliance Information*

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient uses knowledge about the community it serves to develop its selection criteria.

Performance Area: Eligibility

✓ *Compliance Information*

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient has an established process for enrolling eligible families and supporting compliance with eligibility requirements.

Performance Area: Enrollment

✓ *Compliance Information*

During the review event the OHS monitoring team identified the following Performance Measures as compliant:

- The grant recipient develops a process to maintain full enrollment and track current enrollment, including the percentage of enrolled children eligible for services under the Individuals with Disabilities Education Act (IDEA).

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

LIFT C.A.A., Inc.
Head Start/Early Head Start/Early Head Start-Child Care
Policy Council
1005 South 5th Street
Hugo, OK 74743

February 18, 2025
MINUTES

LIFT Community Action Agency's Head Start/Early Head Start/EHS-CC Policy Council met on Tuesday, February 18, 2025 at 10:30 a.m. at 1005 S. 5th Street in Hugo, Oklahoma. Notice of time, place and agenda of meeting was posted within prominent view at 1005 S 5th Street, Hugo, Oklahoma twenty-four (24) hours prior to the meeting.

A quorum was met, members present were Brittany Ransom; Antlers, Shade Dill; Boswell I, Teaha Crow; Boswell II, Tiara Taylor; Hugo II, Michael Morris; Hugo IV, Savannah Hughes; Rattan II & III, Angel Rayburn; Soper II, Bessi Black, Clinton Crawley, Kara Maness and Patsy Guess; Community Representatives.

HS/EHS/EHS-CC staff present included: Darla Galyon; HS/EHS/EHS-CC Director, Jordan Mack; HS/EHS/EHS-CC Assistant Director, Lori Henry; HS/EHS/EHS-CC Secretary, Ronda Spear; Health Assistant, Lauren Barger; Nutrition Specialist, Johonna House; Nutrition Assistant, Susie Mashburn; Education Specialist, Sommer Springfield; Assistant Education Specialist, Sara Moore; Professional Development Specialist, Brianna Nelson; ERSEA Assistant, Christina Merritt; FCE Specialist, Ashley Stinson; Disability/Mental Health Specialist, Lisa Gamblin, Disability/MH/FCE Assistant, Ashley Gaddy; Outreach Specialist, and Lisa Heady Mentor Coach.

Consideration, Discussion and Vote to Accept the minutes from the December, 2024 Meeting: Copies of the minutes were provided to the council for review. Kara Maness made a motion to approve and Clinton Crawley seconded the motion. The motion carried.

Consideration, Discussion, and Vote to Enter into Executive Session to Discuss the employment, transfer, hiring, appointment, promotion, demotion or disciplining of employees: Kathryn Johnson-Antlers Head Start Cook, Abby Vidren-Hugo II Teacher Assistant, Madison Martin-Idabel II Teacher Assistant and Katie Counts-Idabel EHS Caregiver, pursuant LIFT, CAA Okla. Stat. title 25§ 307 (b) (1). No motion was made, therefore no executive session.

Consideration, Discussion, and Vote to Adjourn Out of the Executive Session and the Regular Board Meeting Be Reconvened. Did not enter into Executive Session.

Consideration, Discussion and Vote to Approve New Hires, Transfers and Terminations Recommended by the Personnel Committee. Bessi Black made a motion to approve and Clinton Crawley seconded the motion. The motion carried.

Consideration, Discussion, and Vote to Approve the Acceptance of Oklahoma Early Childhood Program Grant Award (Year 19) from Community Action Project of Tulsa County-\$181,239.68 (Match: \$90,812.94): Jordan Mack, HS/EHS/EHS-CC Assistant Director stated that a total of \$272,052.62 in funding (grant award plus match) will be used to support personnel costs within Early Head Start and Early Learning Centers, as well as other associated operating costs. The Oklahoma Early Childhood Program grant is a supplemental funding source used to enhance the quality of Early Head Start and Early Head Start-Child Care Programs. This grant provides the agency's birth to age three programs the ability to raise the quality of existing classrooms in various aspects. The funding provides the resources needed to supplement staff salaries, heighten training

opportunities that would otherwise be unobtainable, and raise classroom monitoring standards. Bessi Black made a motion to approve and Angel Rayburn seconded the motion. The motion carried.

Consideration, Discussion, and Vote to Approve the Head Start /EHS/EHS-CC Cost Allocation Plan: Darla Galyon, HS/EHS/EHS-CC Director provided a copy of the Cost Allocation Plan and explained that the purpose of the plan is to ensure program funding is allocated appropriately across the various grants that support the HS/EHS/EHS-CC programs. The Cost Allocation Plan represents only those expenses that require cost allocation and are distributed between the Head Start/EHS/EHS- Child Care programs. The Cost allocation plan was reviewed and revised in preparation for submission of the Change in Scope- Enrollment Reduction Amendment Applications to the Office of Head Start as purposed under Items # 9 & # 10. Mrs. Galyon stated that the plan included changes to reflect the reduction of enrollment and classrooms/pods for Head Start and EHS- Child Care Programs. As part of the Change in Scope-Enrollment Reduction Amendment Applications and reflected in the proposed Cost Allocation Plan, an Assistant Director and all Content Area Assistant Specialist will be allocated exclusively to the EHS-Child Care Program. This movement of staffing is being proposed as part of a broader program improvement strategy, aimed at enhancing the quality and effectiveness of services provided. Other key positions, including the Director, Professional Development Specialist, Outreach Specialist, Program Secretary, Program Clerk, Procurement Clerks and Maintenance Technicians, will continue to be allocated across all three programs, ensuring that operational and administrative functions remain robust and efficient. Patsy Guess made a motion to approve and Kara Maness seconded the motion. The motion carried.

Consideration, Discussion and Vote to accept Head Start/Early Head Start Change of Scope effective 12/1/2024: Darla Galyon, HS/EHS/EHS-CC Director stated through continued conversations with the Region VI Office of Head Start leadership, it had become apparent that an Enrollment Reduction Amendment Application were necessary to ensure the success of the Head Start and Early Head Start Programs. The revisions suggested by the Region VI Office of Head Start included increasing the enrollment reduction by 26 additional slots and reducing the number of classrooms by 10. (originally LIFT revision was 265 enrollment slots from the 387 funded enrollment). Mrs. Galyon stated that this meant that Head Start/Early Head Start is requesting the Funded Federal Enrollment to change from 387 Head Start slots to 234 slots without reducing the amount of grant funding received. Along with the reduction in enrollment, the number of classrooms would be reduced from 28 to 18. Mrs. Galyon stated that at this time Head Start is currently serving more children than the proposed enrollment of 234, services would continue to be provide to those children until such time that they withdraw, disenroll, or age out of the program, so that no child will be displaced. Enrollment for Early Head Start would remain at 48 slots. Additionally, the request will allow for reinvestment in staff through salary increases for Teachers, Teacher Assistants, Float staff, Cooks, Special Needs Aides/Substitutes, as a retention and program quality assurance measure. Cost savings would also be converted and reallocated under the Early Head Start program to support staff salary increases and associated costs as a means of maintaining quality of program services, for Lead Teacher/Caregivers, Caregiver Aide, and Center Directors. Kara Maness made a motion to accept and Angel Rayburn seconded the motion. The motion carried.

Consideration, Discussion and Vote to accept Early Head Start-Child Care Change of Scope effective 12/1/2024: Due to a quorum not being met, this item was tabled until the next scheduled meeting. Darla Galyon, HS/EHS/EHS-CC Director stated that through continued conversations with the Region IV Office of Head Start leadership, it had also become apparent that further revision to the EHS-CC previously submitted Change in Scope-Enrollment Reduction Amendment Application were necessary to ensure the success of the EHS-CC Partnership Program. The revisions suggested by the Region VI Office of Head Start included increasing the enrollment reduction by eight additional slots and reducing the number of pods of four children with one teacher. This meant the LIFT would be requesting the Funded Federal Enrollment to change from 120 EHS-CC Partnership slots to 104 slots without reducing the amount of grant funding received. The submitted application proposed a reduction 112, so this would further increase the reduction. Along with the reduction in enrollment, the number of pods would be reduced from 30 to 26. No children will be displaced as a result of the enrollment reduction, and will continue to receive services until such time they withdraw, disenroll, or age out

of the program. The EHS-CC Program will work with the partner centers to retain as many staff members as possible. The change in enrollment will also affect the Cost Allocation Plan for HS/EHS/EHS-CC programs, which will require Management Team staff and funding to be reallocated accordingly. Additionally, the request will allow for reinvestment in staff through salary increases for Special Needs Aides/Substitutes as a retention and program quality assurance measure. Patsy Guess made a motion to accept and Bessi Black seconded the motion. The motion carried.

Consideration, Discussion, and Vote to Approve Hiring of Kellogg & Sovereign Consulting, LLC as the E-Rate Consultants for the 2025-2026 E-Rate Funding Year: Darla Galyon, HS/EHS/EHS-CC Director explained as the E-Rate Consulting, Kellogg & Sovereign Consulting, LLC will file forms, assess needs, prepare and post requests, and other lengthy duties. Kellogg & Sovereign Consulting, LLC also has an online Tech Plan Creator for their clients to use when creating and updating technology plans. E-Rate is not a grant; it is a service that provides discounts up to 90% on phone, fax, and internet services for schools and libraries, funded by fees paid by telecommunications companies. Teaha Crow made a motion to approve and Brittany Ransom seconded the motion. The motion carried.

Policy Council Training/Programmatic Report: Eligibility, Recruitment, Selection, Enrollment and Attendance (ERSEA) and Distribution of 2024-2025 ERSEA Integrated Services Policies and Procedures with Prioritization Schedule/Point System for Review (O. S. 5.7, 5.9): Jordan Mack, HS/EHS/EHS-CC Assistant Director provide copies of the ERSEA plan along with an overview and discussion for Policy Council members present. Mrs. Mack also distributed the 2024-2025 ERSEA Integrated Services Policies and Procedures with Prioritization Schedule/Point System for council members to review and bring back any changes or additions they might have to the next scheduled meeting.

Consideration, Discussion and Vote to Approve the HS, EHS, SAF, Community Facilities, OECP, USDA, and Non-Fed November, 2024 and December, 2024 Financial Statements and Credit Card Distribution Reports and Presentation of the January, 2025 Financial Statements and Credit Card Distribution Reports: Darla Galyon, HS/EHS/EHS-CC Director provided copies and an overview of the November, 2024 & December, 2024 financial statements and Credit Card Distribution Report for the Council members present and they were recommended by the Finance Committee to vote for approval. Darla Galyon also presented the January, 2025 Financial Statements and Credit Card Distribution Reports and gave an overview of them along with an explanation of where non-fed monies come from for members present to review and vote on at the March 25, 2025 meeting. Copies will be mailed to members not present. Kara Maness made a motion to approve and Patsy Guess seconded the motion. The motion carried.

Other Reports/Announcements:

Recruitment & Enrollment Update/Enrollment and Attendance Report-Brittany Bailey, ERSEA

Specialist: Jordan Mack, HS/EHS/EHS-CC Assistant Director reported that as of today, 2/18/2025 256 children are currently enrolled in Head Start, attendance for December, 2024 was 86.5%. Early Head Start currently has 46 children enrolled and attendance for December, 2024 was 80.6 %. Early Head Start-CC currently has 107 children enrolled and attendance for December, 2024 was 84.3%.

Governing Board Report: Mattie McKee- Darla Galyon, HS/EHS/EHS-CC Director stated that the Governing Board Met on February 11, 2025. An Agenda was provided along with an overview of the meeting for council members present. She stated that all HS/EHS/EHS-CC items had been approved

USDA Meals and Snack Report-Lauren Barger, Lauren Barger provided a copy and an overview summary of meals and snacks served for January, 2025.

Data Analysis-Jordan Mack-Jordan Mack provided a copy and gave an overview of the data assessed for December, 2024

Family Resource Center Update-Ashley Gaddy- Ashley Gaddy, Outreach Specialist provided an update of the FRC program and stated what FRC is and what counties served. Mrs. Gaddy also provided a flyer along with a handout and also stated that a small pantry was available to help clients in need. Mrs. Gaddy also asked the council to share post that are posted weekly on Facebook.

HS Communications and Guidance-Darla Galyon presented and reviewed all OHS Communications and Guidance received since the last council meeting.

Program Summary Report-Darla Galyon presented the HS/EHS/EHS-CC Program Summary for the council to review.

Consideration, Discussion, and Vote on New Business (Not known about or which could not have been reasonably foreseen prior to time of posting the agenda. Okla. Stat. Title 25 § 311: There was none.

There being no other business to come before the board, Clinton Crawley made a motion to adjourn and Brittany Ransom seconded the motion. The motion carried and the meeting ended at 11:25 am.

Michael Morris-Chairperson
Angel Rayburn-Vice Chairperson
Teaha Crow-Secretary

LIFT C.A.A., Inc.
Head Start/Early Head Start/Early Head Start-Child Care
Policy Council
1005 South 5th Street
Hugo, OK 74743

March 25, 2025
MINUTES

LIFT Community Action Agency's Head Start/Early Head Start/EHS-CC Policy Council met on Tuesday, March 25, 2025 at 10:30 a.m. at 1005 S. 5th Street in Hugo, Oklahoma. Notice of time, place and agenda of meeting was posted within prominent view at 1005 S 5th Street, Hugo, Oklahoma twenty-four (24) hours prior to the meeting.

The meeting was called to order at 10:30 and A quorum was met. Members present were Brittany Ransom; Antlers, Miranda Wilson; Antlers ELC, Shade Dill; Boswell I, Tracy Dale; Forest Grove I, Christie James; Horace Mann III, Michael Morris; Hugo IV, Savannah Hughes; Rattan II & III, Angel Rayburn; Soper II, Clinton Crawley, Kara Maness and Patsy Guess; Community Representatives.

HS/EHS/EHS-CC staff present included: Darla Galyon; HS/EHS/EHS-CC Director, Jordan Mack; HS/EHS/EHS-CC Assistant Director, Mattie McKee; HS/EHS/EHS-CC Assistant Director, Lori Henry; HS/EHS/EHS-CC Secretary, Ronda Spear; Health Assistant, Lauren Barger; Nutrition Specialist, Johonna House; Nutrition Assistant, Susie Mashburn; Education Specialist, Sommer Springfield; Assistant Education Specialist, Sommer Springfield; Assistant Education Specialist, Sara Moore; Professional Development Specialist, Brittany Bailey; ERSEA Specialist, Christina Merritt; FCE Specialist, Lisa Gamblin, Disability/MH/FCE Assistant, Tori Williams; Health Specialist, Ashley Gaddy; Outreach Specialist, Lisa Heady; Mentor Coach and Paige Smith; Procurement Clerk.

Consideration, Discussion and Vote to Accept the minutes from the February 18, 2025 Meeting: Copies of the minutes were provided to the council for review. Kara Maness made a motion to approve and Patsy Guess seconded the motion. The motion carried.

Consideration, Discussion, and Vote to Enter into Executive Session to Discuss the employment, transfer, hiring, appointment, promotion, demotion or disciplining of employees: Crystal Gehrts-Hugo EHS Caregiver, Sylisa Wilson-Rattan I Teacher Assistant, Baileigh Hevron-FRC Coordinator and Drew Lawrence-Antlers EHS Caregiver, pursuant LIFT, CAA Okla. Stat. title 25§ 307 (b) (1). No motion was made, therefore no executive session.

Consideration, Discussion, and Vote to Adjourn Out of the Executive Session and the Regular Board Meeting Be Reconvened. Did not enter into Executive Session.

Consideration, Discussion and Vote to Approve New Hires, Transfers and Terminations Recommended by the Personnel Committee. Angel Rayburn made a motion to approve and Clinton Crawley seconded the motion. The motion carried.

Consideration, Discussion, and Vote to Approve new and/or updated Job Descriptions: Jordan Mack, HS/EHS/EHS-CC Assistant Director provided copies and an overview of the Teacher Floater, Teacher Assistant Floater and Assistant Caregiver job descriptions. Shade Dill made a motion to approve and Patsy Guess seconded the motion. The motion carried.

Consideration, Discussion, and Vote to Submit FY 2025 Early Head Start-Child Care Partnership Grant Application (Continuation) (Program Operations and Training and Technical Assistance) and Non-Federal Share Waiver Request to the Administration for Children and Families, Office of Head Start- \$ 2,267,831: Darla Galyon, HS/EHS/EHS- CC Director stated that this funding would provide support for program operations and training/technical assistance for the EHS-CC Program for a period of one year, serving infants and toddlers in partnership with Antlers ELC, Hugo ELC, Broken Bow ELC, Idabel ELC, The Learning Tree and Cabbage Patch Day Care. The total amount request is \$2,267,831 and the program is also requesting a full waiver of the Non-Federal Share. Patsy Guess made a motion to approve submittal and Angel Rayburn seconded the motion. The motion carried.

Consideration, Discussion and Vote to Approve 2024-2025 Eligibility, Recruitment, Selection, Enrollment and Attendance (ERSEA) Integrated Services Policies and Procedures with Prioritization Schedule/Point System: Brittany Bailey, ERSEA Specialist provide copies of the ERSEA plan along with the Integrated Services Policies and Procedures Prioritization Schedule/Point System for the council to review at the February, 2025 meeting, with an overview and discussion. There were no changes or additions that were added. Kara Maness made a motion to approve and Brittany Ransom seconded the motion. The motion carried.

Consideration, Discussion and Vote to Approve the HS, EHS, SAF, Community Facilities, OECP, USDA, and Non-Fed January, 2025 Financial Statements and Credit Card Distribution Reports: Darla Galyon, HS/EHS/EHS-CC Director gave an overview of the financials along with an explanation of where non-fed monies come from for members present. It was recommended by the Finance Committee to approve the financials. Brittany Ransom made a motion to approve and Patsy Guess seconded the motion.

Presentation of the HS, EHS, EHS, SAF, Community Facilities, OECP, USDA, and non-Fed February, 2025 Financial Statements and Credit Card Distribution Reports: Darla Galyon, HS/EHS/EHS-CC Director presented the February, 2025 Financials along with an overview of the financials and an explanation of where non-fed monies come from, for consideration, discussion and vote at the April 15, 2025 meeting.

Other Reports/Announcements:

Recruitment & Enrollment Update/Enrollment and Attendance Report-Brittany Bailey, ERSEA Specialist: Brittany Bailey, ERSEA Specialist reported that as of today, 3/25/2025, 252 children are currently enrolled in Head Start and attendance for January, 2025 was 84.3%. Early Head Start currently has 43 children enrolled and attendance for January, 2025 was 70.6%. Early Head Start-CC currently has 99 children enrolled and attendance for January, 2025 was 83.2%.

Governing Board Report: Mattie McKee- There was no LIFT Governing Board Meeting for March, 2025

USDA Meals and Snack Report-Lauren Barger, Lauren Barger provided a copy and an overview summary of meals and snacks served for February, 2025.

Data Analysis-Jordan Mack-Jordan Mack provided a copy and gave an overview of the data assessed for December, 2024

OHS Communications and Guidance-Darla Galyon presented and reviewed all OHS Communications and Guidance received since the last council meeting.

Program Summary Report-Darla Galyon presented the HS/EHS/EHS-CC Program Summary for the council to review.

Family Resource Center Update-Ashley Gaddy- Ashley Gaddy, Outreach Specialist provided an update of the FRC program and stated what FRC is and what counties severed. Mrs. Gaddy also provided

a flyer along with a handout and also stated that a small pantry was available to help clients in need. Mrs. Gaddy also asked the council to share post that are posted weekly on Facebook.

Consideration, Discussion, and Vote on New Business (Not known about or which could not have been reasonably foreseen prior to time of posting the agenda. Okla. Stat. Title 25 § 311: There was none.

There being no other business to come before the board, Brittany Ransom made a motion to adjourn and Savannah Hughes seconded the motion. The motion carried and the meeting ended at 11:09 am.

Michael Morris-Chairperson
Angel Rayburn-Vice Chairperson
Teaha Crow-Secretary



Employee of the Month Nomination

Please place an X beside all of the qualities that apply to the person you are nominating, and then write a few words about how each characteristic applies to the person being nominated.

Example: X --Has good customer service--Mary always smiles and says hi to everyone who comes in the office.

Not all qualities will apply to every person. You may also add additional good qualities that the person has in the "other" blanks on the back side of this form. If you would like to elaborate, you can use the empty square on the second page of this form to provide more details of the good work habits of the person you are nominating. Or, you can use the empty space to describe something really good that the person has done.

Date: 2/27/2025

Name of Person being nominated for Employee of the Month: Tatiana Davis

Name of Person submitting the nomination: Amy Craven

- | | | |
|----------|--|---|
| <u>X</u> | Is a hard worker | <u>she goes above and beyond making sure her work is completed ahead of schedule</u> |
| <u>X</u> | Respects others | <u>always shows respect to fellow employees</u> |
| <u>X</u> | Is on time | <u>she is typically early to her classroom to ensure that everything is out and ready for the day</u> |
| <u>X</u> | Is organized | <u>makes sure that her work area is always neat and tidy</u> |
| <u>X</u> | Keeps a positive attitude | <u>she has a willing attitude even in the midst of chaos</u> |
| <u>X</u> | Encourages other people | <u>she encourages fellow employees to have a good attitude and gets things done</u> |
| <u>X</u> | Is willing to help others | <u>always willing to help others in their time of need.</u> |
| <u>X</u> | Makes a good first impression | <u>always has a smile on her face and greets everyone kindly</u> |
| <u>X</u> | Follows all workplace rules | <u>ensures that things are always done to comply with the standards that are set</u> |
| <u>X</u> | Uses resources wisely | <u>she uses the resources that are available to gain knowledge in her field</u> |
| <u>X</u> | Has good work attendance | <u>is always on time and gains the appropriate approval before having to miss work</u> |
| <u>X</u> | Represents the agency well | <u>great employee, always smiling, courtesy</u> |
| <u>X</u> | Is a loyal employee | <u>she is very loyal. Not one to miss work unless her kids or her are sick</u> |
| <u>X</u> | Handles crisis well | <u>handles situations with a calm attitude.</u> |
| <u>X</u> | Goes above and beyond the call of duty | <u>she makes sure that those babies are loved and cared for</u> |
| <u>X</u> | Works well with others (team player) | <u>other team members look to her as a leader when the director is out</u> |

LIFT Community Action Agency, Inc.
209 North 4th Street, Hugo, OK 74743
Telephone (580) 326-3351 Fax (580) 326-2305
www.liftca.org



- ☒ Is creative always looking for things that allow the children to be creative
- ☒ Likes to learn new things always willing to have additional trainings to advance her skills
- ☒ Is a good listener listens carefully and makes you feel that your concerns or ideas are heard
- ☒ Communicates well makes sure that director and program director are aware of any issues that need to be addressed
- ☒ Dependable always on time, does not call in unless kids or her are sick
- ☒ Respectful, considerate of others takes others feelings into consideration
- ☒ Safety conscious always ensures that the children and employees are safe
- ☒ Good problem solving skills shows good problem solving skill if faced with any situation
- ☐ Other _____
- ☐ Other _____
- ☐ Other _____

Use this space if you have anything additional that you would like to say about the person being nominated.

Tatiana Davis has been employed with us for about a year and a half now. She is one that loves her job and encourages others to do their best. She has finished the entry level training needed for the position by obtaining her CDA. Has taken other courses that will further her role into becoming a Master Teacher. She is dedicated to the education of the young children in her care.

Submit nominations by the 30th of the month for consideration. Submit nominations to Kathy James at the Administration Office, by mail (209 N. 4th St., Hugo, OK 74743), by fax (580-326-2305), or by email (kathy.james@liftca.org). Nominations are judged by a five-member committee. If the person you nominate is not selected, it is okay to nominate that person again the following month if you feel he/she is deserving of the award.

LIFT Community Action Agency, Inc.
209 North 4th Street, Hugo, OK 74743
Telephone (580) 326-3351 Fax (580) 326-2305
www.liftca.org



Employee of the Month Nomination

Please place an X beside all of the qualities that apply to the person you are nominating, and then write a few words about how each characteristic applies to the person being nominated.

Example: X --Has good customer service--Mary always smiles and says hi to everyone who comes in the office.

Not all qualities will apply to every person. You may also add additional good qualities that the person has in the "other" blanks on the back side of this form. If you would like to elaborate, you can use the empty square on the second page of this form to provide more details of the good work habits of the person you are nominating. Or, you can use the empty space to describe something really good that the person has done.

Date: 3/31/2025

Name of Person being nominated for Employee of the Month: Kelli White

Name of Person submitting the nomination: Raegan Baker

<u>X</u>	Is a hard worker	<u>Kelli goes above and beyond for everything thrown her way</u>
<u>X</u>	Respects others	<u>Empathy, active listening, Polite</u>
	Is on time	
	Is organized	
<u>X</u>	Keeps a positive attitude	<u>Always able to look on the brighter sides of things</u>
<u>X</u>	Encourages other people	<u>Believes in everyone to do what is best for them</u>
<u>X</u>	Is willing to help others	<u>Always volunteering to help and encourage others to get the task done before them.</u>
<u>X</u>	Makes a good first impression	<u>Has an approachable attitude and always has a smile</u>
<u>X</u>	Follows all workplace rules	<u>Always mindful of what Lift expects of her</u>
<u>X</u>	Uses resources wisely	<u>Always able to give out resources to those she serves</u>
<u>X</u>	Has good work attendance	
<u>X</u>	Represents the agency well	<u>Always dressed to impress and loving personality</u>
<u>X</u>	Is a loyal employee	<u>Kelli is dedicated to Lift and what it stands for.</u>
<u>X</u>	Handles crisis well	<u>Able to break down the situation and approach it step by step</u>
<u>X</u>	Goes above and beyond the call of duty	<u>Kelli is always going out of her way to see those around her succeed.</u>
<u>X</u>	Works well with others (team player)	<u>Mindful of other thoughts and opinions even when she may not agree.</u>



_____	Is creative	_____
X	Likes to learn new things	Always open to new ideas that help the program and task at hand
X	Is a good listener	Kelli is empathetic to your wants and needs. Is able to ask open-ended questions and maintain eye contact.
X	Communicates well	Is able to express how she is feeling and wanting in a respectful manner
X	Dependable	Kelli is the girl you call!
X	Respectful, considerate of others	Just YES!
_____	Safety conscious	_____
X	Good problem solving skills	Able to assess the situation and conduct herself accordingly to achieve the best outcome possible
_____	Other	_____
_____	Other	_____
_____	Other	_____

Use this space if you have anything additional that you would like to say about the person being nominated.

Kelli White is one of the most loving and giving people you will meet. The kind of person to give away the shirt on her back. She embodies Lift and its beliefs on a daily basis in and out of office. It is just who Kelli is. She is your personal Cheerleader.

Submit nominations by the 30th of the month for consideration. Submit nominations to Kathy James at the Administration Office, by mail (209 N. 4th St., Hugo, OK 74743), by fax (580-326-2305), or by email (kathy.james@liftca.org). Nominations are judged by a five-member committee. If the person you nominate is not selected, it is okay to nominate that person again the following month if you feel he/she is deserving of the award.

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Program Summary
Head Start/Early Head Start/Early Head Start-Child Care Programs
March 2025

Eligibility, Recruitment, Selection, Enrollment & Attendance

During the month of March there were 45 children, age birth to 3, that were provided services in the Early Head Start centers and 99 children served, age birth to 3, in the Early Head Start – Child Care locations. Services were provided for 250 children, age 3 to 4 years old in the Head Start centers within the tri-county service area.

The Outreach Specialist prepared and sent out flyers and posters that reached across our service area. Our ad was included on local restaurant menus. Daily social media posts are also made on our LIFTCA Facebook page.

Family Advocates and other Head Start, Early Head Start, and Early Head Start Child Care staff have been placing recruitment flyers, recruitment apple signs, recruitment cards and other recruitment items in and around various businesses within the tri-county service area, along with placing recruitment items online, to ensure all enrollment opportunities are filled as they occur. Partnering childcare facilities are also actively recruiting children for the program.

Family & Community Engagement

For the Month of February, we had 125 parents that participated in Parent Meetings. Family Advocates are continuing goals with families through the Family Partnership Agreements. The centers continue to invite parents and community members to participate in Parent Ready to Read by having a story time with the children; there were 65 participants, with 13 of them being father figures.

Father Involvement

The dad's day activities for the month of February were various Valentine boxes, dream catchers, and crafts made with construction paper hearts. For the February Dad's Day, there were 216 people that participated in dad's day activities with 76 being father figures. In addition, 22 dads/father figures participated in parent meetings for February. Since the beginning of the 2024-2025 school year, we have had 860 father figures participate in family engagement activities.

Nutrition

In the month of March, the nutrition team has started their 3rd round of CACFP kitchen checks. BMI letters were sent out to centers in the month of March, which is based on our children's growth charts. The nutrition team has completed their first round of EHS/EHS-CC folder checks, and are please to announce there wasn't any findings to report on. The nutrition team is continuously diving into nutrition paperwork, as well as getting the nutritional needs of children situated, we have been continuously tracking our special dietary needs they are growing daily. The red dye 40 has become a very popular issue this school year so far, we have made arrangements for any items containing the red dye ingredient to be removed from that said center along with any other allergies the same precautions are taken.

Health

During the month of March employee physical tracking continued with reminder phone calls and emails to staff on past dues and upcoming. Health reports to Jordan Mack is provided on the 15th of each month. Two CPR class was held. We continue to receive updates for Child Plus immunizations and Physicals received from centers for entry into Child Plus on a daily basis. All centers were called to let parents know about past due immunizations and/or physicals that are due. Across all 3 programs physical and dentals have increased. Head Start physicals are at 94% complete, dentals are 95% complete. EHS & ELC combined are at 77% for physical and 91% for dentals.

Education

It was once said that children are our most valuable assets. Parents are also valuable parts of their children's lives. The parent/child relationship is essential to a child's school readiness and success in school. As education specialists, Sommer and I would like to thank parents for their involvement in the lives of children. Many parents volunteer their time to Policy Council, reading to children, Parent Meetings, Dad's Day, etc.

Thanksgiving Holidays gave children and teaching staff a much-needed break. We are appreciative of our teaching staff and the effort they put into educating young children. As parents and visitors see the classroom, they may be unaware that staff are responsible for lesson plans, observations/documentations, screenings, family contacts, health, disability, mental health, transition paperwork. Please take time to thank your child's teacher for their devotion in educating children.

Professional Development

In March, the Professional Development Specialist scheduled a CPR/First Aid class taught by LIFT CPR Instructors Tori Williams, and/or Ronda Spear, where several LIFT employees received or renewed their Adult and Infant CPR and First Aid certifications. Also, the Professional Development Specialist helped several employees renew their Professional Development Ladders and Oklahoma Directors Credentials in March.

The Professional Development Specialist has been busy ensuring that all staff members are on track to meet any education requirements in the proper timeframe. Staff members have been making progress and are on track to be completed within requirement deadlines.

At LIFT CAA Head Start/Early Head Start and Early Head Start Child-Care we strive to ensure all new staff meet requirements for the programs in which they work. LIFT CAA HS/EHS/EHS-CC strives for excellence and wants to make staff as well seasoned and informed as possible.

Disabilities/Mental Health/Transition

Sooner Start has an online process for referrals that goes directly to the Oklahoma State Department of Education. This process has streamlined the referral process. In Early Head Start, two children who have an IFSP and three others have been referred to Sooner Start through the online process.

In the EHS-Child Care program, there are two children that have been identified to receive Sooner Start services and five others are in the referral process.

In Head Start for the school year 2023-2024, fifty-eight students were evaluated and had an IEP and received special education services from the staff/consultants from the public schools. Early Head Start-Child Care Center Staff and the Early Head Start Center staff have been providing transition activities for children ages 2 ½ to 3 years old to promote a smoother transition to the next level. In the month of May our Head Start 4-year-olds completed transition visits to their next school setting.

Recruitment/Outreach

The following recruitment and outreach strategies/activities were implemented or held during the month of March 2025.

Radio Advertisement

- Narrator: "Parents, are you looking for quality childcare for your little ones? Look no further! Apply today LIFT Early Head Start or Early Head Start- Child Care! We are here to give your child the best beginning possible!"
- [Sound of children laughing and playing]
- Narrator: "Our program offers high-quality early education, health services, and family support for children from birth to 36 months. We focus on nurturing your child's development and preparing them for a bright future."
- [Sound of a happy parent]
- Parent: "Thanks to Early Head Start, my child is thriving and ready for preschool!"
- Narrator: "Join the LIFT Early Head Start family today and watch your child grow and succeed! Full-day services are offered in Antlers, Broken Bow, Hugo and Idabel! We provide ALL formula, diapers, meals and snacks! There is NO expense to qualifying families for services. Do you receive SNAP benefits? If so, that makes you automatically eligible to apply for our early head start or early head start childcare programs! Visit our website www.liftca.org or call 580-326-7581 to learn more!"

Restaurant Kid Menus

- Each menu advertises our pre-school services on the back of the menu. A QR code is provided for direct access to an online application.
 - Provided more kid menus for Angie's Circus City Diner in Hugo
 - Provided more kid menus for Red B Restaurant in Idabel



Community Partner Meetings

- Each month the Outreach Specialist attends monthly coalition and partner meetings to discuss and promote HS/EHS/EHS-CC and the Family Resource Center with community and state partners. This allows us to connect with other programs and learn about important services to pass along to our Head Start parents, while also ensuring that other programs are aware of our preschool services.
- Oklahoma Complete Health-Kathy Gooding Community Relations Coordinator – discussed HS/EHS/EHS-CC programs and Family Resource Center.
- Met with Choosing Childbirth Director, Ashley Staggs, to discuss HS/EHS/EHS-CC and FRC to discuss how we can partner to leverage each other's program.

Apple Yard Signs

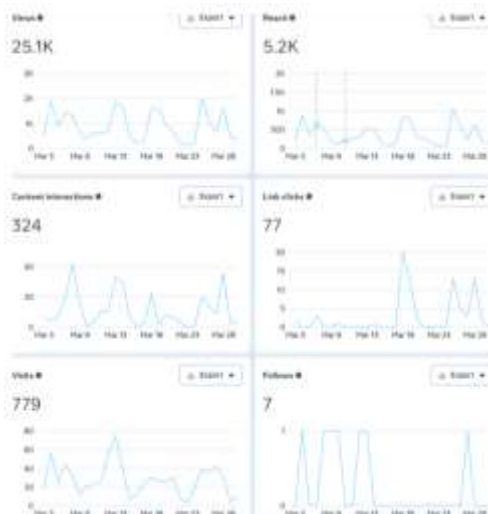
- The new updated apple yard signs are starting to be distributed throughout the community. These signs help bring awareness to our services and help kick off our recruitment season. Our teachers, family advocates,



Social Media Outreach

We are seeing steady visits and interactions with our social media outreach. We will be increasing our recruitment posts for the 2025-2026 school year and bring more awareness to our services. We continue to create graphics focused on enrollment, open job positions, family engagement and resources that are helpful to parents with early childhood aged children.

Overall Content



Top Content by Views

Top content by views

[Boost content](#) [See all content](#)

Celebrating Read Across America at...
Thu Mar 6, 11:19am
2.7K likes, 50 comments, 9 shares

It's that time of year! Be on the lookout for...
Fri Mar 28, 11:16am
1.6K likes, 10 comments, 30 shares

Last week the Carolina Critters Education...
Thu Mar 13, 10:51am
1.4K likes, 19 comments, 4 shares

Idabel Head Start, Early Head Start, and...
Fri Mar 14, 9:45am
966 likes, 15 comments, 4 shares

Do you want to earn extra income for your...
Tue Mar 25, 1:28pm
780 likes, 5 comments, 17 shares

Do you have a child that is 0-36 months?...
Mon Mar 3, 7:57am
726 likes, 6 comments, 7 shares

Check out our updated job openings for Hea...
Tue Mar 18, 8:18am
693 likes, 4 comments, 17 shares

Antlers Head Start had a special visit from...
Fri Mar 14, 5:00am
553 likes, 5 comments, 1 share

Family Resource Center

We are actively working to build our resource database to better serve the families in our service area. We are purchasing household supplies to meet any immediate needs of families. We are also participating in child development training and attending community partner meetings to learn more about available resources and programs.

- National Family Support Network PAC: Parent Voices Matter: Cultivating Resilient Parent Advisory Committees Training – 11 hour
- Community Partnership Agreement with LIFT Strong Fathers Program
- Protective Factors Framework Introductory Training
- PAC- Resource Training: FRC resources and Health Department Resources, Importance of Family Engagement-provided FE activity
- HMG Newsletter



ADMINISTRATION FOR
CHILDREN & FAMILIES
Office of Head Start

Dear Head Start recipients,

The Office of Head Start will not approve the use of federal funding for any training and technical assistance (TTA) or other program expenditures that promote or take part in diversity, equity, and inclusion (DEI) initiatives. This includes expenditures for services provided by contractors or vendors. This guidance is consistent with the nondiscrimination provisions in Sec. 654 of the Head Start Act:

(a) The Secretary shall not provide financial assistance for any program, project, or activity under this subchapter unless the grant or contract with respect thereto specifically provides that no person with responsibilities in the operation thereof will discriminate with respect to any such program, project, or activity because of race, creed, color, national origin, sex, political affiliation, or beliefs.

With your next application submission, Head Start grant recipients should carefully review their annual funding application, including the budget and budget justification narrative, TTA plans, program goals, and any other supplemental materials to ensure they are in accordance with this guidance.

Please direct any questions regarding this guidance to your regional office.

/ Andrew Gradison /

Andrew Gradison
Acting Assistant Secretary
Administration for Children and Families

Office of Head Start (OHS) | 330 C Street, SW | 4th Floor Mary E. Switzer Building |
Washington, DC 20201 | <https://headstart.gov> | 866-763-6481 | [Contact Us](#)

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ADMINISTRATION FOR
CHILDREN & FAMILIES
Office of Head Start

Dear Head Start Grant Recipients,

Department of Health and Human Services (HHS) Secretary Robert F. Kennedy recently announced a major restructuring in accordance with President Trump's Executive Order "Implementing the President's 'Department of Government Efficiency' Workforce Optimization Initiative." This restructuring will serve multiple goals without impacting critical services, ultimately saving taxpayers \$1.8 billion per year.

As part of this restructuring, HHS is consolidating its 10 regional offices into 5, closing offices in Boston, New York, Chicago, Seattle, and San Francisco, effective April 1, 2025. We recognize the importance of ensuring continuity for Head Start grant recipients in the affected regions. To support you during this transition, please continue to use the Correspondence feature within the Head Start Enterprise System (HSES) as your primary means of communication for specific grant activities. Office of Head Start (OHS) staff are monitoring these communications to address any immediate assistance needs. For general questions, you may contact us at ohsrecipientsupport@acf.hhs.gov and we will respond promptly.

OHS staff remain fully committed to supporting Head Start grant recipients and the important work you do to serve children and families across the nation. This restructuring will not impact the critical services you rely on, and we are here to ensure a seamless experience as we move forward together.

Thank you for your continued partnership.

/ Laurie Todd-Smith, Ph.D. /

Laurie Todd-Smith, Ph.D.
Deputy Assistant Secretary for Early Childhood Development
Department of Health and Human Services
Administration for Children and Families
Office of Early Childhood Development

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Promoting Healthy Eating and Nutrition for Head Start Children and Families

 headstart.gov/policy/im/acf-ohs-im-25-03

Promoting Healthy Eating and Nutrition for Head Start Children and Families ACF-OHS-IM-25-03

U.S. Department
of Health and Human Services

ACF
Administration for Children and Families

1. **Log Number:** ACF-OHS-IM-25-03
2. **Issuance Date:** 03/19/2025
3. **Originating Office:** Office of Head Start
4. **Key Words:** Nutrition

Information Memorandum

To: All Head Start Recipients

Subject: Promoting Healthy Eating and Nutrition for Head Start Children and Families

Information:

Head Start programs play a vital role in supporting healthy eating and nutrition for enrolled children and families. Access to healthy foods and other nutrition services helps children grow, develop, and learn. Good nutrition is essential for brain development and provides children with the energy needed to stay active and focused throughout the program day. A balanced diet helps strengthen a child's immune system, reducing the risk of infections and illnesses. It also prevents childhood obesity, which can lead to chronic diseases like heart disease and diabetes.

This Information Memorandum (IM) affirms the critical role of Head Start programs in ensuring children and families have access to healthy food and comprehensive nutrition services. It also includes an overview of relevant statutory and regulatory requirements and reminds programs of the resources and partnerships available to support robust nutrition services for children and families. Lastly, this IM provides tips to foster enthusiasm for healthy eating in early learning environments and encourages Head

Start programs to use innovative strategies to promote health and nutrition. An appendix of additional resources is included to guide programs in their efforts.

BACKGROUND:

Head Start programs play an important role in achieving healthy outcomes for children and families. Nutrition services can be particularly impactful for families who experience food insecurity or live in communities where affordable, healthy food is less available. Research indicates that Head Start children are more likely to receive dental checkups and have healthy eating patterns than non-participants. They also have lower Body Mass Index (BMI) scores and are less likely to be overweight compared to children in other non-parental care ([Lee et al., 2013](#)). Obese, overweight, or underweight children who participate in Head Start have a significantly healthier BMI by kindergarten ([Lumeng, et al., 2015](#)). Additionally, Head Start graduates have better health status as adults than non-graduates; they are 7 percent less likely to be in poor health as adults than their siblings who did not attend Head Start ([Johnson, 2010](#); [Deming, 2009](#)).

The Head Start Program Performance Standards (the Performance Standards) prioritize nutrition services that are culturally and developmentally appropriate and meet each child's individual needs, including those with disabilities, allergies, and special dietary needs ([45 CFR §1302.44\(a\)\(1\)](#)). In doing so, programs help children experience a variety of nutritious foods, provide mealtime opportunities for socialization and enrichment, and support families in learning about the importance of healthy foods at home.

Head Start programs promote access to healthy food and nutrition in many ways. This includes, but is not limited to:

- Increasing access to and availability of healthy foods for children and families in classrooms, during home visits or group socialization activities, and during parent and family engagement activities.
- Supporting families with pregnancy, post-partum, and breastfeeding, as well as ensuring the nutritional needs of infants and toddlers are fully met.
- Helping families access affordable, healthy food options at home.
- Providing families with education on nutrition and the importance of physical activity.
- Reducing administrative burden and supporting families to get connected with other nutrition-related services for which they might be eligible, such as the Supplemental Nutrition Assistance Program (SNAP) and the Special Supplemental Assistance Program for Women, Infants, and Children (WIC).
- Using registered dietitians or nutritionists to support the implementation of Head Start requirements for healthy nutrition.
- Making safe drinking water available to children during the program day.
- Providing materials and equipment for center-based or home-based learning activities related to healthy eating, such as supplies to create gardens, greenhouses, and Indigenous seed hubs.

All Head Start grant recipients and their delegate agencies are required to participate in the Child and Adult Care Food Program (CACFP). The CACFP is a federal United States Department of Agriculture (USDA) program that provides reimbursements for nutritious meals and snacks to eligible children enrolled in participating programs, including Head Start programs. Implementing the [CACFP meal patterns](#) helps to ensure children receive a variety of nutrient-dense foods, including whole grains, a variety of fresh fruits, and vegetables, all while reducing intake of ultra-processed foods, added sugar intake, and saturated fats. While CACFP mandates low-fat options, including low-fat and fat-free dairy products for children over the age of 2, emerging evidence ([Venn-Watson 2023](#); [Vanderhout, et al., 2020](#)) suggests whole, full-fat dairy supports child development. Head Start programs can explore offering whole dairy where funding allows. We will support implementation of possible updated guidelines while meeting current standards. CACFP also provides resources such as the [seasonal buying guide](#) to promote in-season local produce, which is often full of flavor and nutrients, less reliant on chemicals and pesticides, and supports sustainability and local farmers. Additional information on CACFP is provided in more detail below.

Head Start programs are also required to actively collaborate with parents and families, including expectant families, on healthy eating practices ([45 CFR §1302.46](#)). Programs also engage parents to discuss their child's nutritional status and provide opportunities for families to learn about preparing healthy food at home.

Overview of Relevant Statutory and Regulatory Requirements

Nutrition services have been a hallmark of the Head Start program since its inception. This is reflected in the Head Start Act (the Act) and the Performance Standards, which detail program requirements related to food and nutrition. For instance, [Section 638](#) of the Act identifies nutrition as a key activity of the funding provided to Head Start agencies. [Section 648](#) of the Act requires programs to have qualified staff who can promote the importance of healthy, nutritional choices in daily classroom and family routines to prevent childhood obesity. The Act mentions nutrition services in other areas as well, as an essential part of comprehensive Head Start services.

The Performance Standards further outline what it means to provide nutrition services in Head Start programs. These requirements generally fall into two categories: those that occur when children are present in the teaching and learning environment, and those that focus on engaging with families.

Nutrition Requirements for the Teaching and Learning Environment

[Subpart D](#) of the Performance Standards focuses on the health and mental health requirements for Head Start programs. It states that programs must provide high-quality health, oral health, mental health, and nutrition services that are developmentally, culturally, and linguistically appropriate and that will support each child's growth and school readiness ([45 CFR §1302.40](#)). This includes serving foods that are familiar to children as well as new foods. There are various requirements within this subpart that elaborate on what is expected of Head Start programs in the area of nutrition services:

- All Head Start programs must design and implement nutrition services that meet dietary needs of each child, including children with special dietary needs and children with disabilities, to support their growth and school readiness ([45 CFR §1302.44\(a\)\(1\)](#)).
- To ensure up-to-date child health status, Head Start programs must identify each child's nutritional health needs, considering available health information such as special dietary requirements, food allergies, and community nutrition issues ([45 CFR §1302.42\(b\)\(4\)](#)).
- The Performance Standards at [45 CFR §1302.44](#) detail specific child nutrition requirements, which include:
 - Ensuring each child in a program that operates for fewer than six hours per day receives meals and snacks that provide **one third to one half** of the child's daily nutritional needs.
 - Ensuring each child in a program that operates for six hours or more per day receives meals and snacks that provide **one half to two thirds** of the child's daily nutritional needs.
 - Serving three- to five-year-olds meals and snacks that conform to USDA requirements and are high in nutrients and low in saturated fat, sugar, and salt. Expect possible future updates to nutrition guidelines to reflect the latest science, including providing whole, full-fat dairy for child development.
 - Making sure that all children receive a nourishing breakfast by providing nutrient rich foods for children who did not eat breakfast before they arrived at their Head Start center.
 - Providing appropriate healthy snacks and meals to each child during group socialization activities in the home-based option.
 - Promoting breastfeeding for mothers who wish to breastfeed during program hours. This may include offering facilities to properly store and handle breast milk and making accommodations when needed.

- Connecting families to community lactation consultants or counselors when they choose breastfeeding but need support to be successful.

Subpart C of the Performance Standards focuses on the teaching and learning environment specifically when children are in center-based and family child care programs. The Performance Standards ensure that mealtimes are structured and used as learning opportunities. Language skills are strengthened through social conversations and fine motor abilities are tested in handling utensils or serving aides. The social skills involved in the back and forth of mealtime conversation also help children navigate friendships, turn-taking, and self-regulation.

Programs must implement snack and mealtimes in a manner that supports children's development and learning ([45 CFR §1302.31\(e\)\(2\)](#)):

- Family style dining – when children and teachers sit together for a meal or snack – is encouraged when developmentally appropriate to support consistency between home and school by replicating the experience of eating together as a family. Family style dining also offers a chance for staff to model healthy food choices and the importance of nutrition. Head Start programs are encouraged to use family style meals when developmentally appropriate. Family style meals benefit children by:
 - Encouraging healthy food choices as teachers and peers model positive attitudes toward nutrition.
 - Supporting children to learn in developmentally appropriate ways about concepts such as serving sizes, nutritional food groups, and the value of trying new foods.
 - Offering opportunity for children to practice using appropriately sized utensils to serve themselves and helping to set and clear the table. This improves children's fine motor skills, boosts their self-confidence, and expands their social skills.
- Support children's understanding of how food and nutrition contribute to growth and overall health, in alignment with the Head Start Early Learning Outcomes Framework (ELOF). For example, a preschooler should be supported to identify a variety of healthy and unhealthy foods, and to make healthy eating choices both independently and with support, and a toddler should show willingness to try nutritious foods when offered on multiple occasions.
- Make snack and mealtimes a positive experience for children. This means programs provide sufficient time for children to eat, avoid using food as a reward or punishment, and do not force children to finish their food. The Performance Standards help programs make meals enjoyable by creating positive eating environments where children are supported to develop and maintain healthy relationships with food.
- Promote consistency in mealtime routines between home and school by providing one-on-one time for infants during bottle feeding. For bottle-fed infants, Head Start programs must hold infants during feeding to support socialization. This one-on-one time helps staff build their relationships with infants. In turn, these safe and trusting relationships provide the foundation for learning and development because they help very young children feel secure and confident about exploring the world around them.

Nutrition Requirements for Engaging with Families

Parent and family engagement is a cornerstone of comprehensive Head Start services. Programs must partner with families to support their wellbeing and their children's learning and development. As it relates to health and nutrition, programs are required to promote children's and families' health by providing nutrition education support services that are understandable to individuals, including individuals with low health literacy ([45 CFR §1302.46\(a\)](#)). Programs must collaborate with parents to discuss their child's nutritional status, including the importance of healthy eating, the negative health consequences of sugar-sweetened beverages, and the importance of physical activity. They must also help parents understand how to select and prepare nutritious foods that meet the family's nutrition and food budget needs ([45 CFR](#)

[§1302.46\(a\)\(1\)\(ii\)](#)). Programs are strongly encouraged to provide specific information to families about the importance of eating whole foods and minimizing ultra-processed foods and avoiding added sugars such as those in soda and other sugar-sweetened beverages.

Funding and Partnerships to Support Nutrition Services for Head Start Programs, Children, and Families

Child and Adult Care Food Program (CACFP) and Head Start Programs

Head Start grant recipients and their delegate agencies are required to participate in CACFP ([45 CFR §1302.44\(b\)](#)), a federal program administered by the USDA, Food and Nutrition Services (FNS). Programs are reimbursed by CACFP for all enrolled children at the free rate. CACFP reimburses Head Start programs for up to two meals and one snack, or two snacks and one meal per day. All meals and snacks eligible for reimbursement by CACFP must conform to the requirements in the [CACFP Meal Patterns for Children](#).

The amount and type of food that must be offered varies based on the meal or snack, as well as the specific age group being served. USDA provides numerous resources to assist program officials in determining how foods credit toward the meal pattern requirements, including the [Food Buying Guide for Child Nutrition Programs](#) (FBG). Head Start programs are encouraged to speak with the [state agency](#) that administers the CACFP to determine if a food that is not in the FBG is eligible for reimbursement. [Additional videos](#) are available on the Head Start website to support programs with CACFP implementation.

Per [45 CFR §1302.44\(b\)](#), Head Start grant funds may be used to cover any allowable costs for meal services that are not covered by the USDA program. Foods purchased with Head Start grant funds must conform with the nutritional requirements in [45 CFR §1302.44\(a\)\(2\)\(iii\)](#), including being high in nutrients and low in saturated fat, sugar, and salt. Head Start funds may also be used to pay for food that is provided to families for consumption at home, if they have a specific programmatic purpose related to family engagement. For example, Head Start programs can provide supplies for parents to engage in healthy cooking activities or start a family garden with their children at home, and parents can share about these experiences during parent groups or socializations.

Other Federal Programs that Support Healthy Eating and Nutrition for Head Start Children and Families

The Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

WIC is a public health nutrition program administered by the USDA that provides nutrition education, nutritious foods, breastfeeding support, and health care referrals for income-eligible pregnant or postpartum women, infants, and children up to age 5. Head Start programs can support families to determine if they are eligible for WIC and then help them to enroll. Local WIC and Head Start programs work closely together in many communities to support the healthy development of children and families. This strong collaboration at the local level allows the two programs to coordinate their services and maximize use of resources (e.g., funding, staff, space) for children and families. Head Start programs are encouraged to view [suggested strategies and resources](#) to further enhance partnerships with WIC programs at the state and local levels.

Supplemental Nutrition Assistance Program (SNAP)

SNAP is a federal program administered by the USDA that provides food benefits to low-income families to supplement their grocery budget so they can afford the nutritious food essential to health and well-being. Similar to WIC, Head Start programs can support families to determine if they are eligible for SNAP and then help them to enroll. Families who already receive [SNAP are considered categorically eligible for Head Start services](#). This allows for [cross-program recruitment](#) and eliminates duplicative and burdensome paperwork for families who are already eligible for a federal public assistance benefit. It also reinforces access to healthy nutrition services for the children and families Head Start programs serve and provides opportunities to prioritize education about healthy food consumption, including the importance of minimizing ultra-processed and high-sugar foods.

Tips to Foster Enthusiasm for Healthy Eating and Nutrition

Head Start programs have many options for integrating creative approaches to healthy eating and nutrition services that are aligned with the Performance Standards and developmental progressions in the [Head Start Early Learning Outcomes Framework \(ELOF\)](#). The tips below provide some examples:

- **Make nutrition education activities fun, interactive, hands on, and part of the daily schedule.** Connecting nutrition activities with reading, math, or science content makes for a comprehensive approach to learning. Send versions of learning materials home with parents with instructions for how they can share in this learning with their children. Some ideas include:
 - **Sensory activities and games:** Ask children to describe the tastes or texture of foods. Use fruits and vegetables with different colors, shapes, and textures, such as kiwi, pineapples, or avocados, and let children examine both the inside and outside of fruits and vegetables.
 - **Storytelling and pretend play:** Turn mealtime into story time. Turning broccoli into a “tree” or carrots into “sticks” makes mealtime fun. Outside of mealtime, use nutrition in imaginative play:
 - Pretend to be different characters making good food choices.
 - Read books with characters making healthy choices.
 - Set up a dramatic play area with healthy food choices in a kitchen, grocery store, or restaurant and talk about selecting nutritious foods.
 - **Meal planning:** Plan fun learning experiences like “Ingredient of the Week” where children select a healthy ingredient to be included in the daily lunch menu for a week. Host special days focused on nutrition, like “Fruit and Veggie Day,” or have a “Healthy Snack Party”. Reach out to the CACFP state agency contact for approved meal and snack ideas that increase variety. For families, provide take-home materials that encourage variety in meals. Consider easy, fast, and healthy recipes that can be part of a family’s routine menu at home.
 - **Growing plants:** Have a small garden or indoor plants to show children how food grows. Take a nature walk to find different food and plants or visit local farms and farmers markets. If in-person visits are not possible, use technology for a virtual farm trip.
 - **Mealtime:** Share materials with families that support making mealtime fun and educational. Help families engage children as part of meal prep. As their skills develop, children can participate in setting the table, washing fruit and vegetables, and mixing ingredients. Families can extend these learning moments by inviting children to count or measure ingredients, identify food colors, and learn new vocabulary.
 - **Family style meals:** Family style dining encourages learning and development not only at the table but away from mealtime as well. Children learn independence, social skills, and other important habits that will last them through adulthood. Parents who have not experienced family style meals often enjoy these experiences and, with support from program staff, may adopt these practices at home. Use these [tips for family style dining](#).
- **Increase access to fresh foods.** Explore opportunities to help children and families learn about and access fresh foods through creative experiential opportunities and connections:

- **Connect with local businesses:** Take field trips to farmers markets, local working farms, or grocery stores to teach children about fresh fruits and vegetables. Children may be eager to identify new foods they would like to try. Teachers can use the foods in lesson plans and for [healthy snacks](#).
- **Connect with other Head Start programs.** Visit other Head Start programs who are integrating experiential learning opportunities to promote health and wellness.
- **Engage with families.** Ask parent volunteers to assist in the [creation of an on-site garden](#), where they can pick fresh food to take home for their families. Share information during parent groups and socializations about balancing nutrients, including calories, proteins, vitamins, and minerals. Staff can share books for parents to read with their children about what foods make up each food group and how much of each food group is needed to fuel the brain and body.
- **Food pantries:** Establish relationships with local food pantries, if available in the community. Ensure you have a process for regularly checking in with all families about their food security and connect them to local food pantry resources as needed.
- **Focus on the communities served.** Take the time to get to know enrolled families on an individual and community level, and incorporate their traditions and culture into healthy meals at the program and as part of community events. Group events are a great time to serve traditional foods and explore community cultures. For example, offer a rotating, in-person or virtual cooking class drawing on healthy, local or cultural meals for the families in your program. Ingredients can be provided in advance.
- **Breastfeeding and infant nutrition.** Breastfeeding is the perfect mix of nutrition for growing babies. [The American Academy of Pediatrics \(AAP\)](#) recommends that infants be exclusively breastfed for the first six months, then breastfed for at least one year while they are introduced to complementary foods. Head Start programs can provide a [breastfeeding friendly environment](#) by having a nursing room on-site for either enrolled pregnant women or mothers who want to come to the program and breastfeed their enrolled infants.

Thank you for the work you do on behalf of children and families.

Sincerely,

/ Captain Tala Hooban /

Captain Tala Hooban
Acting Director
Office of Head Start

Resources:

- [Fact Sheet: Promoting Healthy Eating and Nutrition for Head Start Children and Families](#)
- [Supporting Healthy Eating and Nutrition for Head Start Children and Families video](#) explores the guidance, resources, and tips in this IM.
- [Subscribe to the Early Childhood Health and Wellness](#) listserv to receive the monthly Small Bites newsletter, which features information and tools to help establish healthy nutrition practices.
- [Nutrition Building Blocks](#) is a free course offered through the Head Start learning management system, the Individualized Professional Development (iPD) Portfolio. Complete the course to earn continuing education units while learning how to integrate healthy nutrition messages into music and movement activities for young children and teachers.
- [Caring for Children with Food Allergies](#) is a resource to help programs prepare to care for children with allergies to specific foods.
- [Watch the CACFP Meal Patterns Webinar](#) to learn about specific CACFP meal pattern requirements.

- [Healthy Feeding from the Start for Expectant Families](#) is a resource to help families understand how they can form healthy feeding habits from the beginning of their child's life.
- These resources offer family-friendly tips for establishing healthy and age-appropriate eating practices at home:
 - [Feeding Your 9-Month-Old](#)
 - [Feeding Your Toddler](#)
 - [Feeding Your Preschooler](#)
- [Supporting Food Security and Access to Indigenous Foods for Children and Families in Tribal Early Childhood Programs \(ACF-OHS-IM-25-01\)](#) provides information to Tribal Nations and communities regarding opportunities to use Head Start funding to promote access to healthy Indigenous foods.
- [Growing Head Start Success with Farm to Early Care and Education](#) is a resource to support programs with aligning the Performance Standards and the ELOF with farm to early care and education opportunities.
- [The Office of Disease Prevention and Health Promotion](#) leads prevention, nutrition, and physical activity programs, and has additional resources:
 - **Eat Healthy: Birth to Age 2**
 - English: [Build a Healthy Eating Routine for Your Baby \(Birth to Age 2\)](#)
 - Spanish: [Establece una rutina alimentación saludable para tu bebé \(desde el nacimiento hasta los 2 años\)](#)
 - **Eat Healthy: Kids & Teens**
 - English: [Help Your Child Build a Healthy Eating Routine](#)
 - Spanish: [Ayuda a tu hijo o hija a desarrollar una rutina de alimentación saludable](#)
 - **Cut Down on Added Sugars**
 - English: [Cut Down on Added Sugars](#)
 - Spanish: [Reduce el consumo de azúcares añadidos](#)
 - **Cut Down on Saturated Fats**
 - English: [Cut Down on Saturated Fat](#)
 - Spanish: [Reduce el consumo de grasa saturada](#)

Historical Document

MEALS SERVED TO CHILDREN IN HEAD START & EARLY HEAD START 12 Month Summary Report

Children that eat 2 meals and a snack at Head Start/ Early Head Start receives
1/2 to 2/3 of their daily nutritional needs.

Month	Breakfast	Lunch	Snack	Monthly Total
February-24	2937	2901	3461	9299
March-24	2444	2428	3164	8036
April-24	3161	3175	4218	10554
May-24	2115	2072	2416	6603
June-24	464	487	440	1391
July-24	660	710	637	2007
August-24	2483	2461	3082	8026
September-24	2981	2967	3874	9822
October-24	3074	3043	3757	9874
November-24	2277	2261	2827	7365
December-24	2296	2270	2796	7362
January-25	2207	2195	2809	7211
February-25	2307	2293	2928	7528
YEARLY TOTALS	29406	29263	36409	95078

MEALS SERVED TO CHILDREN IN HEAD START & EARLY HEAD START 12 Month Summary Report

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December-24	2296	2270	2796	7362
January-25	2207	2195	2809	7211
February-25	2307	2293	2928	7528
March-25	2182	2185	2943	7310
YEARLY TOTALS	28651	28547	35891	93089

January 2025 HEAD START TIME & ATTENDANCE REPORT													
As of 1/31/25	ENROLLED			DROPPED									ATTENDANCE
CENTER	Previously Enrolled	Monthly Enrolled	YTD Enrolled	Previously Drop	Monthly Drop	YTD Drop	Currently Enrolled	30 Day Count	Date Dropped	Total Enrollment	AI	Kid Days	Monthly ADA
Antlers	10		10	1	2	3	7	2	1/17/2025	9		14	79.3%
Battiest	8		8	2		2	6	0		6	1	16	88.5%
Boswell 1	12	1	13			0	13	0		13	5	16	92.8%
Boswell 2	12	1	13			0	13	0		13	5	16	86.0%
Broken Bow 1	11		11		1	1	10	1	1/22/2025	11	2	18	71.7%
Broken Bow 3	10		10			0	10	0		10		18	85.0%
Clayton 1	9	2	11			0	11	0		11	3	19	90.4%
Clayton 2	8		8			0	8	0		8	2	19	90.8%
Forest Grove 1	19		19	3		3	16	0		16	8	15	77.5%
Forest Grove 2	13		13	2		2	11	0		11	3	15	75.2%
Fort Towson	8		8	1		1	7	0		7	1	16	73.2%
Haworth	10		10		2	2	8	2	1/21/2025	10	3	14	75.4%
Horace Mann 1	11	1	12	2		2	10	0		10		15	92.3%
Horace Mann 2	16	1	17	2	1	3	14	1	1/17/2025	15	1	15	85.7%
Horace Mann 3	11		11		1	1	10	1	1/15/2025	11	2	15	80.9%
Hugo 2	11		11	1		1	10	0		10		15	85.3%
Hugo 4	12		12	3		3	9	0		9	2	15	83.7%
Idabel 1	8		8			0	8	0		8		18	93.1%
Idabel 2	10		10			0	10	0		10		18	80.0%
Idabel 3	10		10			0	10	0		10		18	83.9%
Rattan 1	10		10	1	1	2	8	1	1/6/2025	9	3	16	69.8%
Rattan 2	3		3			0	3	0		3	1	16	93.8%
Rattan 3	4		4	1		1	3	0		3		16	100.0%
Soper 1	17		17			0	17	0		17	9	15	91.0%
Soper 2	12		12	1	3	4	8	3	1/7/2025	11	3	15	92.1%
Valliant	19	1	20	6		6	14	0		14	2	17	85.0%
TOTALS	284	7	291	26	11	37	254	11		265	56		84.3%

January 2025 Pre-K TIME & ATTENDANCE REPORT

As of 1/31/25	ENROLLED			DROPPED					ATTENDANCE
CENTER	Previously Enrolled	Monthly Enrolled	YTD Enrolled	Previously Drop	Monthly Drop	YTD Drop	Currently Enrolled	Kid Days	Monthly ADA
Antlers 2			0			0	0		
Battiest			0			0	0		
Boswell 1			0			0	0		
Boswell 2			0			0	0		
Broken Bow 3			0			0	0		
Clayton 2			0			0	0		
Forest Grove 1			0			0	0		
Fort Towson			0			0	0		
Horace Mann 2			0			0	0		
Hugo 2			0			0	0		
Hugo 4			0			0	0		
Rattan 2			0			0	0		
Rattan 3			0			0	0		
Soper 2	3	2	5			0	5	15	90.1%
TOTALS	3	2	5	0	0	0	5		90.1%

January 2025 EHS Time and Attendance												
As of 1/31/25	ENROLLED			DROPPED								ATTENDANCE
CENTER	Previously Enrolled	Monthly Enrolled	YTD Enrolled	Previously Dropped	Monthly Drop	YTD Drop	Currently Enrolled	AI	30 Day Count	Date Dropped	Kid Days	Monthly ADA
Antlers	30	5	35	9	2	11	24	2	2	1/2/2025	19	71.6%
Hugo	15	2	17	4	2	6	11		2	1/17/2025	19	70.0%
Idabel	15	1	16	3	2	5	11	2	2	1/24/2025	19	69.1%
TOTALS	60	8	68	16	6	22	46	4	6			70.6%

January 2025 EHS-CC Time and Attendance												
As of 1/31/25	ENROLLED			DROPPED								ATTENDANCE
CENTER	Previously Enrolled	Monthly Enrolled	YTD Enrolled	Previously Dropped	Monthly Drop	YTD Drop	Currently Enrolled	AI	30 Day Count	Date Dropped	Kid Days	Monthly ADA
ELC-Antlers	12	1	13	5		5	8	1	0		19	79.3%
ELC-Broken Bow	19		19	5	3	8	11		3	1/22/2025	19	85.7%
ELC-Hugo	11	4	15	7		7	8		0		19	80.0%
ELC-Idabel	20	2	22	5	1	6	16	3	1	1/23/2025	19	72.9%
Cabbage Patch	31	1	32	7	1	8	24	2	1	1/15/2025	21	95.4%
The LearningTree	54		54	14	1	15	39	2	1	1/21/2025	20	79.9%
TOTALS	147	8	155	43	6	49	106	8	6			83.2%

February 2025 HEAD START TIME & ATTENDANCE REPORT

As of 2/28/25	ENROLLED			DROPPED									ATTENDANCE
CENTER	Previously Enrolled	Monthly Enrolled	YTD Enrolled	Previously Drop	Monthly Drop	YTD Drop	Currently Enrolled	30 Day Count	Date Dropped	Total Enrollment	AI	Kid Days	Monthly ADA
Antlers	10		10	3		3	7	0		7		14	80.6%
Battiest	8		8	2		2	6	0		6	1	15	87.8%
Boswell 1	13		13		1	1	12	1	2/3/2025	13	4	15	86.7%
Boswell 2	13		13			0	13	0		13	5	15	88.7%
Broken Bow 1	11		11	1	1	2	9	1	2/10/2025	10	1	17	90.6%
Broken Bow 3	10		10			0	10	0		10		17	87.1%
Clayton 1	11	2	13			0	13	0		13	4	15	91.5%
Clayton 2	8		8			0	8	0		8	2	15	90.8%
Forest Grove 1	19		19	3		3	16	0		16	8	14	90.6%
Forest Grove 2	13		13	2		2	11	0		11	3	14	85.1%
Fort Towson	8	1	9	1		1	8	0		8	2	15	75.7%
Haworth	10		10	2		2	8	0		8	3	14	80.4%
Horace Mann 1	12		12	2		2	10	0		10		11	78.2%
Horace Mann 2	17		17	3		3	14	0		14	1	11	90.9%
Horace Mann 3	11	1	12	1		1	11	0		11	3	11	88.3%
Hugo 2	11		11	1	1	2	9	1	2/21/2025	10		11	79.3%
Hugo 4	12		12	3	1	4	8	1	2/10/2025	9	1	10	86.6%
Idabel 1	8		8			0	8	0		8		17	90.4%
Idabel 2	10		10		1	1	9	1	2/25/2025	10		17	87.4%
Idabel 3	10		10			0	10	0		10		17	91.2%
Rattan 1	10		10	2		2	8	0		8	3	15	86.7%
Rattan 2	3		3			0	3	0		3	1	15	91.1%
Rattan 3	4		4	1		1	3	0		3		15	100.0%
Soper 1	17		17			0	17	0		17	9	12	85.3%
Soper 2	12		12	4		4	8	0		8	3	12	84.4%
Valliant	20		20	6	1	7	13	1	2/18/2025	14	2	14	77.5%
TOTALS	291	4	295	37	6	43	252	6		258	56		86.6%

February 2025 Pre-K TIME & ATTENDANCE REPORT

As of 2/28/25	ENROLLED			DROPPED					ATTENDANCE
CENTER	Previously Enrolled	Monthly Enrolled	YTD Enrolled	Previously Drop	Monthly Drop	YTD Drop	Currently Enrolled	Kid Days	Monthly ADA
Antlers 2			0			0	0		
Battiest			0			0	0		
Boswell 1			0			0	0		
Boswell 2			0			0	0		
Broken Bow 3			0			0	0		
Clayton 2			0			0	0		
Forest Grove 1			0			0	0		
Fort Towson			0			0	0		
Horace Mann 2			0			0	0		
Hugo 2			0			0	0		
Hugo 4			0			0	0		
Rattan 2			0			0	0		
Rattan 3			0			0	0		
Soper 2	5		5			0	5	12	90.0%
TOTALS	5	0	5	0	0	0	5		90.0%

February 2025 EHS Time and Attendance												
As of 2/28/25	ENROLLED			DROPPED								ATTENDANCE
CENTER	Previously Enrolled	Monthly Enrolled	YTD Enrolled	Previously Dropped	Monthly Drop	YTD Drop	Currently Enrolled	AI	30 Day Count	Date Dropped	Kid Days	Monthly ADA
Antlers	35	1	36	11	2	13	23	2	2	2/10/2025	17	77.5%
Hugo	17	1	18	6	2	8	10		2	2/25/2025	18	75.7%
Idabel	16	2	18	5	1	6	12	2	1	2/21/2025	18	87.4%
TOTALS	68	4	72	22	5	27	45	4	5			79.6%

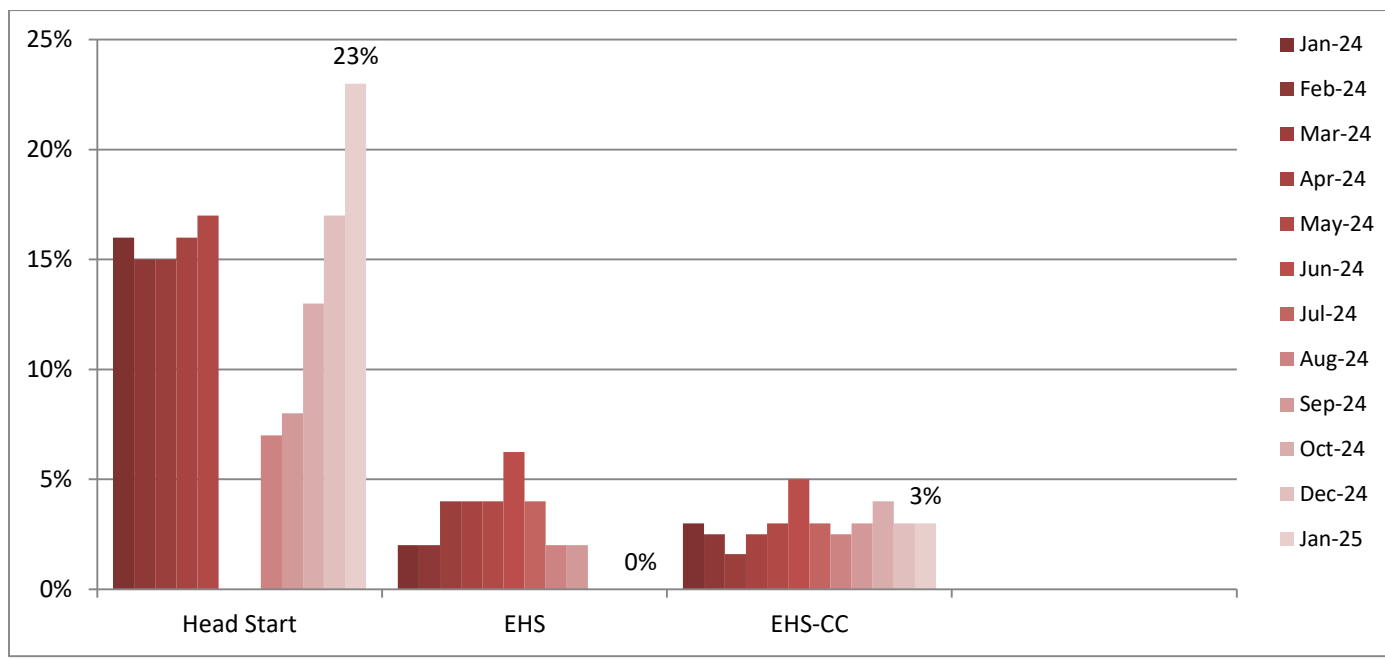
February 2025 EHS-CC Time and Attendance												
As of 2/28/25	ENROLLED			DROPPED								ATTENDANCE
CENTER	Previously Enrolled	Monthly Enrolled	YTD Enrolled	Previously Dropped	Monthly Drop	YTD Drop	Currently Enrolled	AI	30 Day Count	Date Dropped	Kid Days	Monthly ADA
ELC-Antlers	13		13	5		5	8	1	0		17	84.9%
ELC-Broken Bow	19		19	8		8	11		0		18	86.4%
ELC-Hugo	15		15	7		7	8		0		18	68.8%
ELC-Idabel	22		22	6		6	16	3	0		18	83.3%
Cabbage Patch	32		32	8	1	9	23	2	1	2/21/2025	19	94.9%
The LearningTree	54	2	56	15	3	18	38	1	3	2/26/2025	19	86.6%
TOTALS	155	2	157	49	4	53	104	7	4			86.6%

Data Analysis Report Summary

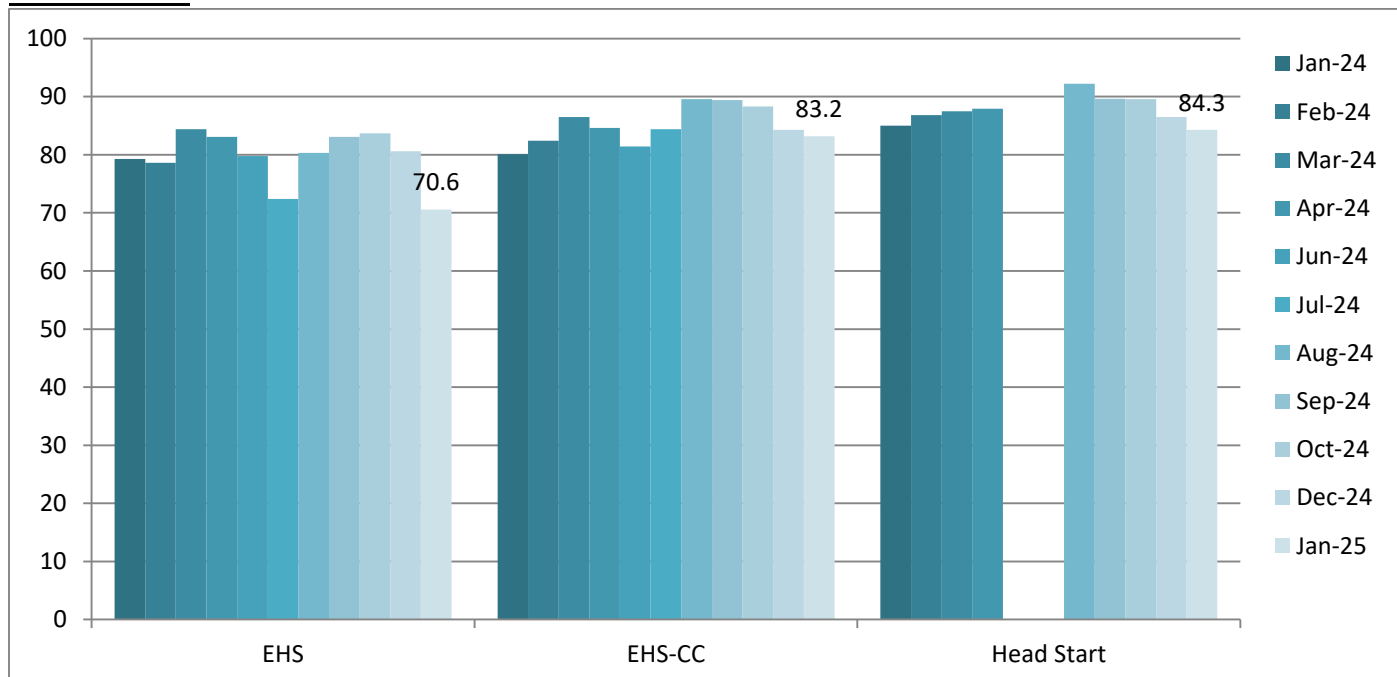
January 2025

Disabilities

IEP/IFSP –

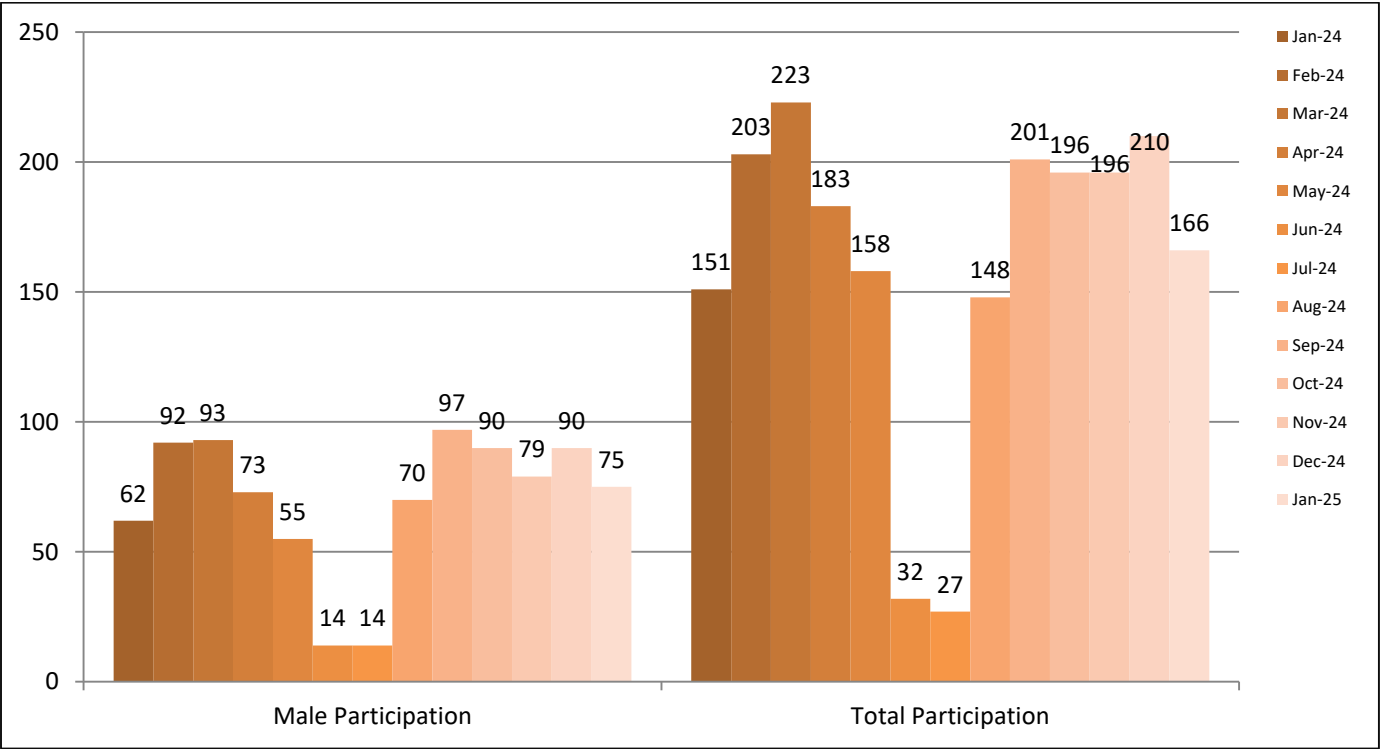


Attendance

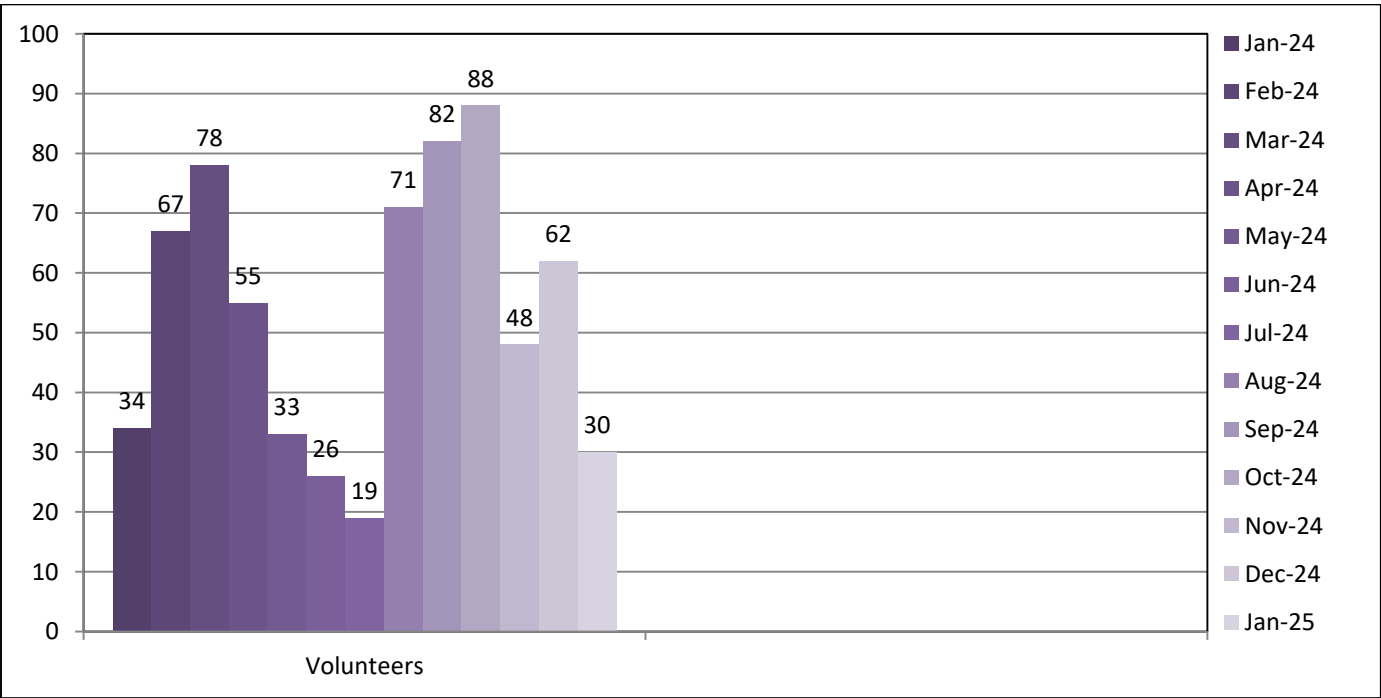


Family & Community Engagement

Dad's Day



Parents Ready to Read

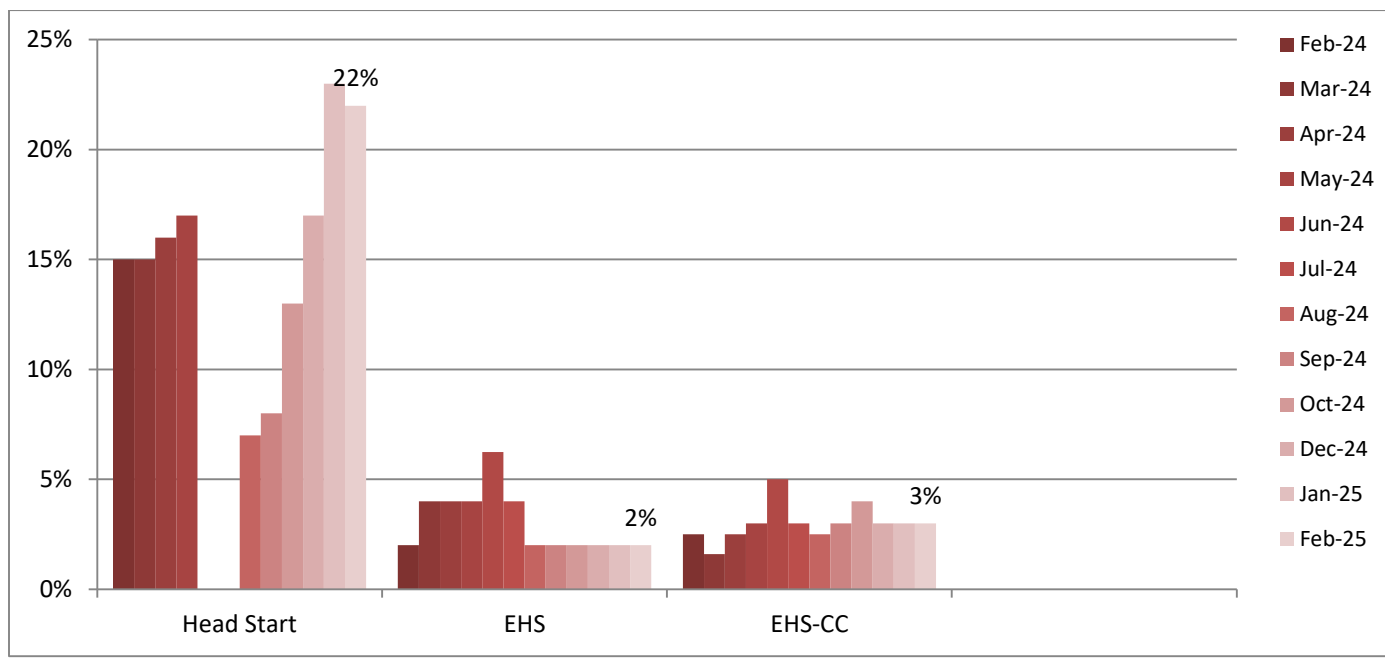


Data Analysis Report Summary

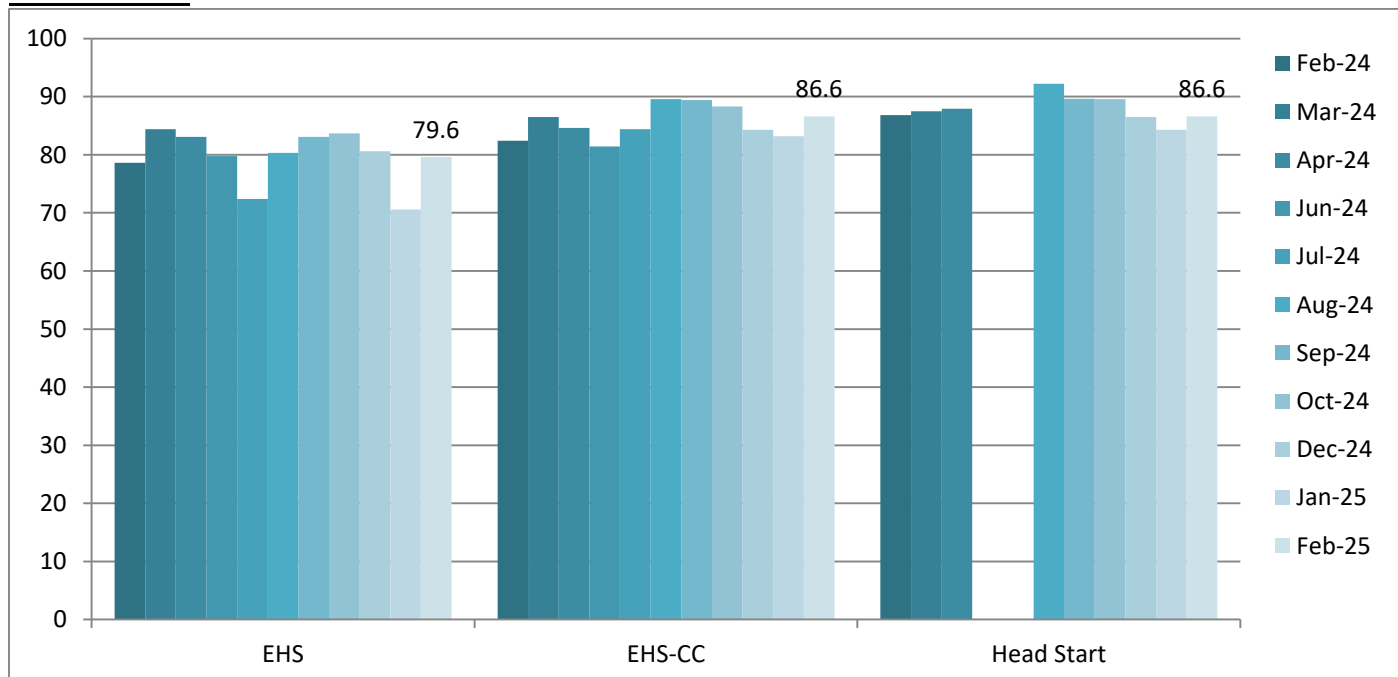
February 2025

Disabilities

IEP/IFSP –

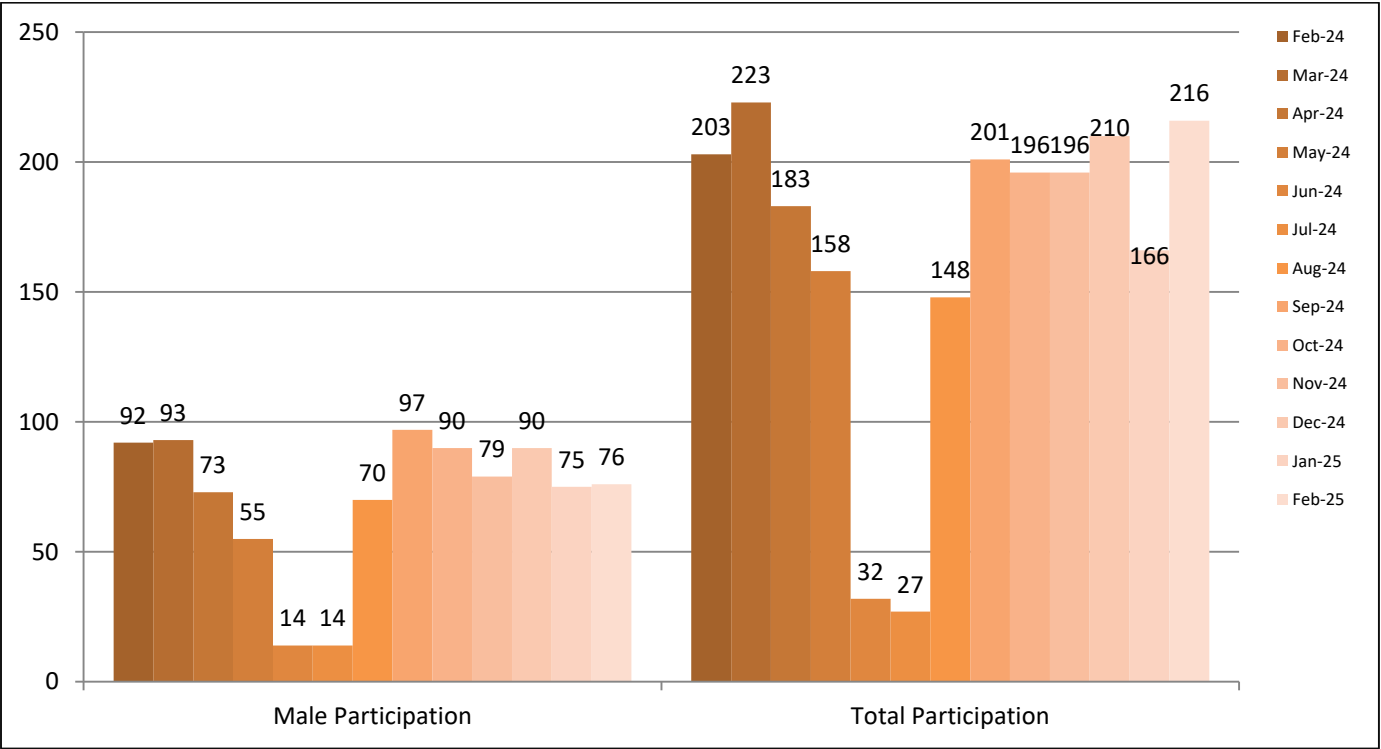


Attendance

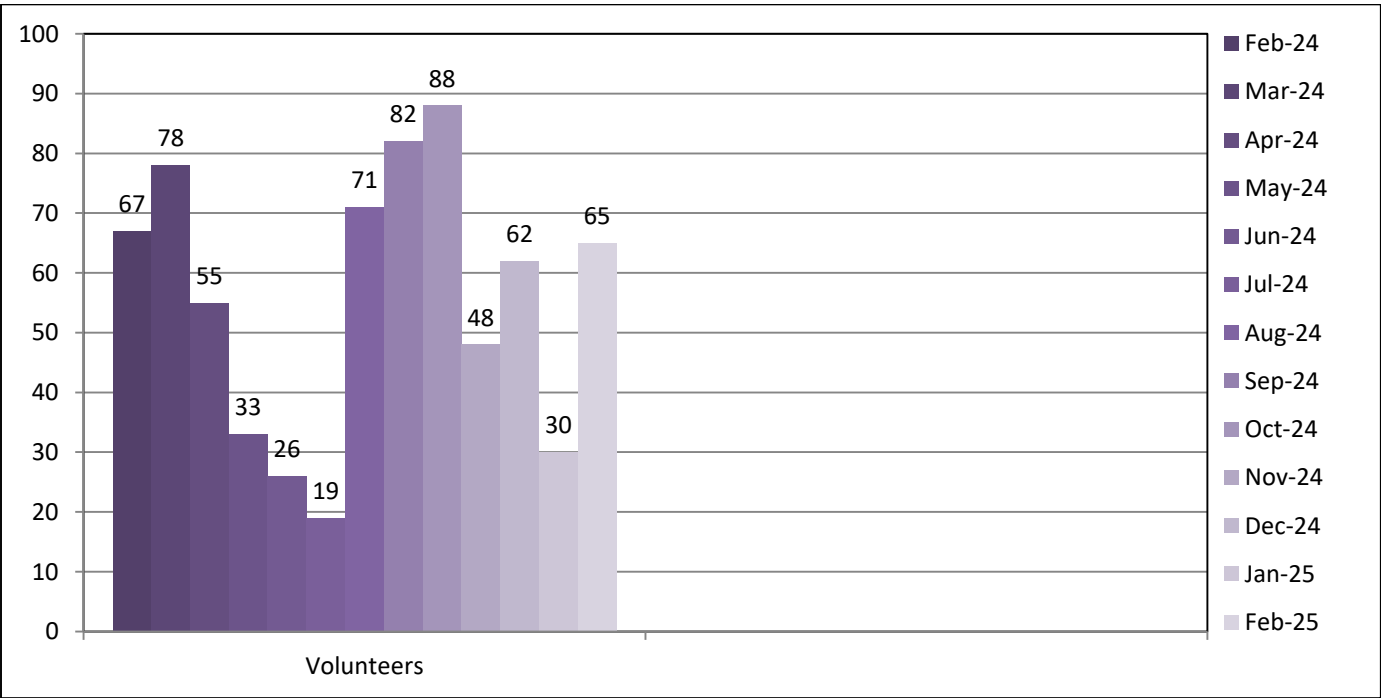


Family & Community Engagement

Dad's Day



Parents Ready to Read





ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Head Start | Region 06 | 1301 Young St, Suite 1060, Dallas, TX 75202 | ecikc.ohs.acf.hhs.gov

February 10, 2025

Mr. David Hawkins, Board Chairperson
Lift Community Action Agency, Inc.
209 N 4TH ST
HUGO, OK 74743-3809

Re: Grant Number 06CH012393

Dear Mr. Hawkins,

This letter is in response to the November 26, 2024, request to waive provisions of 45 C.F.R. Part 1303 pursuant to the criteria defined in 45 C.F.R. § 1303.70(c).

Your request is consistent with the regulatory requirements, and waivers are approved for the following provisions:

45 C.F.R. § 1303.71(d) and § 1303.72(a)(1) - Child Restraint Systems
45 C.F.R. § 1303.72(a)(4) - Bus Monitors

This waiver is effective for the 2024-2025 program year.

Please be advised that requests for a waiver must be approved annually. Requests to waive the child restraint system and/or bus monitor requirements must be submitted by June 1 of the upcoming program year.

Please contact Kobena Arthur, assigned Program Specialist, at (214) 767-8859 or Kobena.Arthur@acf.hhs.gov if you have further questions on this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Tatia Long", written in a cursive style.

Tatia Long
Regional Program Director
Office of Head Start, Region VI

cc: Ms. Rebecca Reynolds, Executive Director
Ms. Darla Galyon, Head Start Director
Mr. Michael Morris, Policy Council Chair



ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Head Start | Region 6 | 1301 Young Street, Room 937, Dallas TX 75202 | ehlkc.ohs.acf.hhs.gov

March 4, 2025

Mr. David Hawkins, Governing Board Chairman
Lift Community Action Agency, Inc.
1005 S 5th St
Hugo, OK 74743-8013

Re: Grant No. 06CH012393

Dear Mr. Hawkins,

The Office of Head Start (OHS) is writing to inform you that the 12-month period during Lift Community Action Agency, Inc. was required to implement a plan to reduce underenrollment concluded on June 10, 2024. We are pleased to inform you that, based on the Head Start enrollment levels reported for January, 2025, Lift Community Action Agency, Inc. was enrolling at least 97 percent of its funded enrollment. Lift Community Action Agency, Inc. met the criteria listed in Section 641A(h)(4) of the Head Start Act and successfully implemented a plan to reduce underenrollment over the 12-month period. I know that achieving full enrollment took significant work and effort, and I congratulate you on this important accomplishment.

As we look forward, OHS will continue to evaluate enrollment to ensure Lift Community Action Agency, Inc. maintains at least 97 percent enrollment for six consecutive months. If this is achieved, a Completion Letter will be issued as formal recognition of satisfactory completion of the underenrollment plan. Monthly enrollment must continue to be reported by center and program option using the Center Level Reporting Spreadsheet until further notice. The Regional Office remains available to support you and provide technical assistance to maintain your enrollment levels.

Please be advised that the inability to maintain at least 97 percent enrollment for six consecutive months may result in your program being designated as "chronically underenrolled" and could include the reduction of Lift Community Action Agency, Inc. base grant, pursuant to Section 641A(h)(5) of the Head Start Act.

OHS remains committed to supporting grant recipients' efforts to achieve full enrollment while maintaining the highest quality of services for children and families. Please contact your Regional Office if there are any questions or concerns. Thank you for all that you do on behalf of children and families.

For more information about the Full Enrollment Initiative, please see [ACF-PI-HS-18-04](#).

Sincerely,

/Tatia Long/
Tatia Long



ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Head Start | Region 6 | 1301 Young Street, Room 937, Dallas TX 75202 | eclkc.ohs.acf.hhs.gov

March 4, 2025

Mr. David Hawkins, Governing Board Chairperson
Lift Community Action Agency, Inc.
1005 S 5th St
Hugo, OK 74743-8013

Re: Grant No. 06HP000581

Dear Mr. Hawkins,

The Office of Head Start (OHS) is writing to inform you that the 12-month period during Lift Community Action Agency, Inc. was required to implement a plan to reduce underenrollment concluded on June 10, 2024. We are pleased to inform you that, based on the Early Head Start enrollment levels reported for January, 2025, Lift Community Action Agency, Inc. was enrolling at least 97 percent of its funded enrollment. Lift Community Action Agency, Inc. met the criteria listed in Section 641A(h)(4) of the Head Start Act and successfully implemented a plan to reduce underenrollment over the 12-month period. I know that achieving full enrollment took significant work and effort, and I congratulate you on this important accomplishment.

As we look forward, OHS will continue to evaluate enrollment to ensure Lift Community Action Agency, Inc. maintains at least 97 percent enrollment for six consecutive months. If this is achieved, a Completion Letter will be issued as formal recognition of satisfactory completion of the underenrollment plan. Monthly enrollment must continue to be reported by center and program option using the Center Level Reporting Spreadsheet until further notice. The Regional Office remains available to support you and provide technical assistance to maintain your enrollment levels.

Please be advised that the inability to maintain at least 97 percent enrollment for six consecutive months may result in your program being designated as “chronically underenrolled” and could include the reduction of Lift Community Action Agency, Inc. base grant, pursuant to Section 641A(h)(5) of the Head Start Act.

OHS remains committed to supporting grant recipients' efforts to achieve full enrollment while maintaining the highest quality of services for children and families. Please contact your Regional Office if there are any questions or concerns. Thank you for all that you do on behalf of children and families.

For more information about the Full Enrollment Initiative, please see [ACF-PI-HS-18-04](#).

Sincerely,

/Tatia Long/
Tatia Long

Regional Program Director
Office of Head Start, Region 6

ATTACHMENT A

Sec. 641A Standards; Monitoring of Head Start Agencies and Programs

...

(h) Reduction of Grants and Redistribution of Funds in Cases of Underenrollment-

(1) DEFINITIONS- In this subsection:

(A) ACTUAL ENROLLMENT- The term 'actual enrollment' means, with respect to the program of a Head Start agency, the actual number of children enrolled in such program and reported by the agency (as required in paragraph (2)) in a given month.

(B) BASE GRANT- The term 'base grant' has the meaning given the term in section 640(a)(7).

(C) FUNDED ENROLLMENT- The term 'funded enrollment' means, with respect to the program of a Head Start agency in a fiscal year, the number of children that the agency is funded to serve through a grant for the program during such fiscal year, as indicated in the grant agreement.

(2) ENROLLMENT REPORTING REQUIREMENT- Each entity carrying out a Head Start program shall report on a monthly basis to the Secretary and the relevant Head Start agency

(A) the actual enrollment in such program; and

(B) if such actual enrollment is less than the funded enrollment, any apparent reason for such enrollment shortfall.

(3) SECRETARIAL REVIEW AND PLAN- The Secretary shall

(A) on a semiannual basis, determine which Head Start agencies are operating with an actual enrollment that is less than the funded enrollment based on not less than 4 consecutive months of data;

(B) for each such Head Start agency operating a program with an actual enrollment that is less than its funded enrollment, as determined under subparagraph (A), develop, in collaboration with such agency, a plan and timetable for reducing or eliminating underenrollment taking into consideration--

(i) the quality and extent of the outreach, recruitment, and communitywide strategic planning and needs assessment conducted by such agency;

(ii) changing demographics, mobility of populations, and the identification of new underserved low-income populations;

(iii) facilities-related issues that may impact enrollment;

(iv) the ability to provide full-working-day programs, where needed, through funds made available under this subchapter or through collaboration with entities carrying out other early childhood education and development programs, or programs with other funding sources (where available);

(v) the availability and use by families of other early childhood education and development options in the community served; and

(vi) agency management procedures that may impact enrollment; and

(C) provide timely and ongoing technical assistance to each agency described in subparagraph (B) for the purpose of assisting the Head Start agency to implement the plan described in such subparagraph.

(4) IMPLEMENTATION- Upon receipt of the technical assistance described in paragraph (3)(C), a Head Start agency shall immediately implement the plan described in paragraph (3)(B). The Secretary shall, where determined appropriate, continue to provide technical assistance to such agency.

(5) SECRETARIAL REVIEW AND ADJUSTMENT FOR CHRONIC UNDERENROLLMENT-

(A) IN GENERAL- If, after receiving technical assistance and developing and implementing the plan as described in paragraphs (3) and (4) for 12 months, a Head Start agency is operating a program with an actual enrollment that is less than 97 percent of its funded enrollment, the Secretary may--

(i) designate such agency as chronically underenrolled; and

(ii) recapture, withhold, or reduce the base grant for the program by a percentage equal to the percentage difference between funded enrollment and actual enrollment for the program for the most recent year for which the agency is determined to be underenrolled under paragraph (3)(A).

(B) WAIVER OR LIMITATION OF REDUCTIONS- The Secretary may, as appropriate, waive or reduce the percentage recapturing, withholding, or reduction otherwise required by subparagraph (A), if, after the implementation of the plan described in paragraph (3)(B), the Secretary finds that--

(i) the causes of the enrollment shortfall, or a portion of the shortfall, are related to the agency's serving significant numbers of highly mobile children, or are other significant causes as determined by the Secretary;

(ii) the shortfall can reasonably be expected to be temporary; or

(iii) the number of slots allotted to the agency is small enough that underenrollment does not create a significant shortfall.

(6) REDISTRIBUTION OF FUNDS-

(A) IN GENERAL- Funds held by the Secretary as a result of recapturing, withholding, or reducing a base grant in a fiscal year shall be redistributed by the end of the following fiscal year as follows:

(i) INDIAN HEAD START PROGRAMS- If such funds are derived from an Indian Head Start program, then such funds shall be redistributed to increase enrollment by the end of the following fiscal year in 1 or more Indian Head Start programs.

(ii) MIGRANT AND SEASONAL HEAD START PROGRAMS- If such funds are derived from a migrant or seasonal Head Start program, then such funds shall be redistributed to increase enrollment by the end of the following fiscal year in 1 or more programs of the type from which such funds are derived.

(iii) EARLY HEAD START PROGRAMS- If such funds are derived from an Early Head Start program in

a State, then such funds shall be redistributed to increase enrollment by the end of the following fiscal year in 1 or more Early Head Start programs in that State. If such funds are derived from an Indian Early Head Start program, then such funds shall be redistributed to increase enrollment by the end of the following fiscal year in 1 or more Indian Early Head Start programs.

(iv) OTHER HEAD START PROGRAMS- If such funds are derived from a Head Start program in a State (excluding programs described in clauses (i) through (iii)), then such funds shall be redistributed to increase enrollment by the end of the following fiscal year in 1 or more Head Start programs (excluding programs described in clauses (i) through (iii)) that are carried out in such State.

(B) ADJUSTMENT TO FUNDED ENROLLMENT- The Secretary shall adjust as necessary the requirements relating to funded enrollment indicated in the grant agreement of a Head Start agency receiving redistributed funds under this paragraph.



"YOU CAN NEVER GET ENOUGH
BOOKS
INTO THE HANDS
OF ENOUGH
CHILDREN"
Dolly



INSPIRE A LOVE OF READING

Enroll your child in Dolly Parton's Imagination Library
and get a **FREE BOOK** every month until their 5th birthday.

“ Our daughter **LOVES READING** and being read to,
and the **VARIETY** she receives from the
Imagination Library is a **SIGNIFICANT** part of this ”

Dolly Parton's Imagination Library is dedicated to inspiring a love of reading by gifting books free of charge to children from birth to age five, through funding shared by Dolly Parton and local community partners in the United States, United Kingdom, Canada, Australia and Republic of Ireland.



LIFT Community Action Agency, Inc.
209 N 4th St
Hugo, OK 74743
Phone: 580-326-3351 | kinsey.cox@liftca.org

IMAGINATIONLIBRARY.COM/





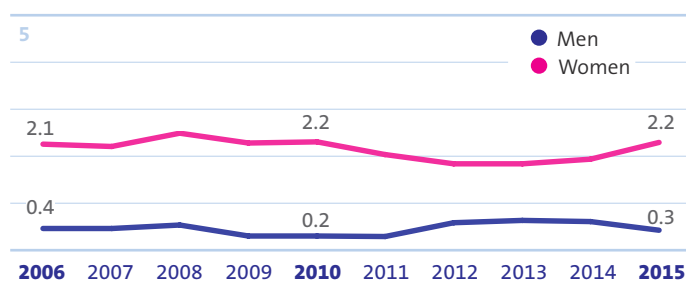
Sexual Violence

Sexual violence encompasses a variety of criminal acts—from sexual threats to unwanted contact to rape. Sexual violence is pervasive and often traumatizing to its victims. For a number of reasons, however, including the stigma and insensitive treatment often associated with these crimes, **sexual violence remains highly underreported**. Sexual violence is also a difficult concept to measure, primarily due to: inconsistent definitions of sexual assault and rape; differing reporting requirements across local, state, and national law enforcement; and low conviction rates. While people of all genders and gender identities are victims of sexual violence, the majority of these acts are perpetrated by male offenders against female victims. **Most victims know the perpetrator in some capacity**, either as a friend, acquaintance, family member, or intimate partner. *For more information, see the Campus Victimization fact sheet in this series.*

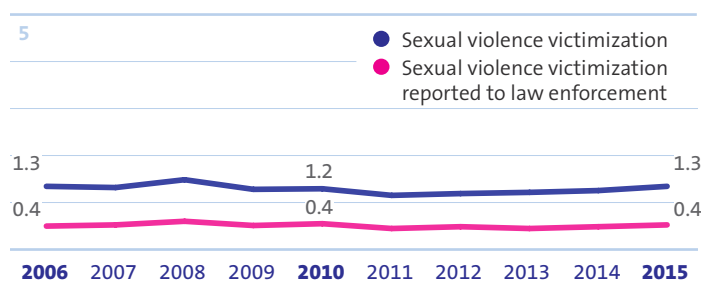
CRIME TRENDS

Over their lifetime, an estimated **19% of women and 2% of men will have been raped**, while **44% of women and 23% of men** will experience some other form of **sexual violence**.^A According to the Bureau of Justice Statistics, in the 10 years from 2006 to 2015, the rates of sexual violence for both women and men experienced no significant change. Rates of sexual violence reported to police also did not change significantly from 2006 to 2015. Consistently across this period, an average of 33% of sexual victimizations were reported to police.^B

Sexual Violence by Victim Sex^{B*}
rate per 1,000 people



Sexual Violence Victimization and Reporting^{B*}
rate per 1,000 people



*Estimates based on 3-year rolling averages centered on the most recent year.

Of sexual violence victims in 2015, about **19%** reported receiving **victim services**, which could include information, emotional support, help finding resources, and other assistance.^B

Sexual Violence Victims Who Received Victim Services^B



DID YOU KNOW?

In 2010, **38%** of heterosexual female rape victims were **18–24 years old** when they were first raped; **28%** were first raped between **11 and 17 years old**.^C

In 2011, **64%** of **multiracial women** and **40%** of **multiracial men** had experienced some form of sexual violence other than rape.^A

In 2016, an estimated **14,900 military members** experienced a sexual assault in the year prior—a decrease from 2014.^D

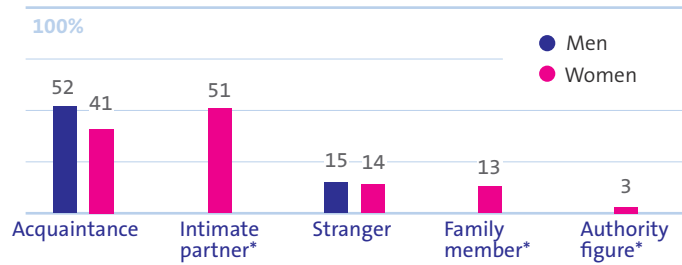
Of **inmates** in state and federal prison in 2011–2012, **4%** reported experiencing sexual victimization.^E

CURRENT DATA ON SEXUAL VIOLENCE

According to the 2010 National Intimate Partner and Sexual Violence Survey (NISVS), **about half (51%) of female victims** of rape reported being raped by an **intimate partner**, and 40.8% by an acquaintance. For **male victims, more than half (52.4%)** reported being raped by an **acquaintance**, and 15.1% by a stranger.^F

Rape Victims' Relationship to the Perpetrator^F

by victim sex



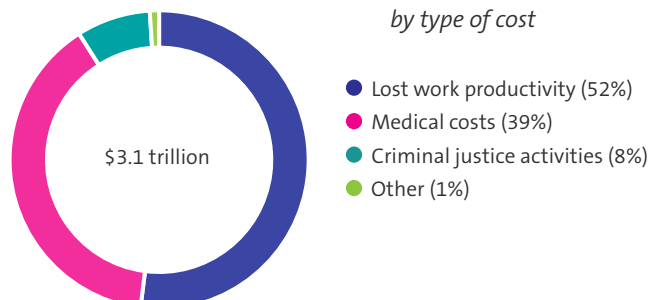
*Estimates not reported for men due to small sample size.

THE COST OF SEXUAL VIOLENCE

The estimated lifetime cost of rape victimization is \$122,461 per victim, or **\$3.1 trillion for all rape victims**. Lost work productivity and medical costs are the highest costs associated with rape victimization, totaling \$1.6 and \$1.2 trillion, respectively. Criminal justice service activities associated with rape victimization total \$234 billion, while other costs, including victim property loss or damage, total \$36 billion.^G

Economic Burden of Sexual Violence^G

by type of cost



CAMPUS SEXUAL ASSAULT

A survey of more than 23,000 students across 9 higher education institutions found that:^H

- **1 in 5 female students** in their fourth year of college had experienced attempted or completed **sexual assault** while in college.
- **Freshman women** were at greater risk for sexual assault during the **first months** of the school year (August-October) than at any other time throughout college.
- About 65% of surveyed rape victims reported the incident to a friend, family member, or roommate. **Less than 10% reported it to police or school officials.**

In 2015, the Association of American Universities (AAU) published a report on sexual assault and sexual misconduct. Based on a survey of more than **150,000 students at 27 universities**, their findings indicated:^I

- 11.7% of student respondents reported experiencing some form of **nonconsensual** sexual contact.
- The most common reason for not reporting sexual assault and sexual misconduct victimization was that **students did not consider the victimization to be serious enough.**
- Other common reasons for not reporting sexual assault and sexual misconduct included fear that **nothing would be done, embarrassment, and emotional distress.**

SOURCES

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- M.L. Walters et al., *The National Intimate Partner and Sexual Violence Survey: 2010 Findings on Victimization by Sexual Orientation*, (Atlanta: CDC, 2013), www.cdc.gov/violenceprevention/pdf/nisvs_sofindings.pdf
- U.S. Department of Defense, *DoD Plan to Prevent and Respond to Sexual Assault of Military Men*, (Arlington, VA: 2016), www.sapr.mil/public/docs/prevention/DoD-Plan-to-Prevent-and-Respond-to-Sexual-Assault-of-Military-Men_Approved.pdf
- Allen J. Beck et al., *Sexual Victimization in Prisons and Jails Reported by Inmates, 2011-2012*, (Washington, DC: Bureau of Justice Statistics, U.S. Department of Justice, 2013), www.bjs.gov/content/pub/pdf/svpjri1112.pdf
- M.C. Black et al., *The National Intimate Partner and Sexual Violence Survey (NISVS): 2010 Summary Report*, (Atlanta: CDC, 2011), www.cdc.gov/violenceprevention/pdf/NISVS_Report2010-a.pdf
- Cora Peterson et al., "Lifetime Economic Burden of Rape Among U.S. Adults," *Am J Prev Med* (Jan 2017), [www.ajpmonline.org/article/S0749-3797\(16\)30615-8/abstract](http://www.ajpmonline.org/article/S0749-3797(16)30615-8/abstract)
- Christopher Krebs et al., "Campus Climate Survey Validation Study Final Technical Report," (Washington, DC: Bureau of Justice Statistics, U.S. Department of Justice, 2016), www.bjs.gov/content/pub/pdf/ccsvsfr.pdf
- David Cantor et al., "Report on the AAU Campus Climate Survey on Sexual Assault and Sexual Misconduct," (Westat, 2017), www.aau.edu/sites/default/files/AAU-Files/Key-Issues/Campus-Safety/AAU-Campus-Climate-Survey-FINAL-10-20-17.pdf

STALKING AND SEXUAL VIOLENCE

BOTH CRIMES ARE:

PREVALENT { in the United States }



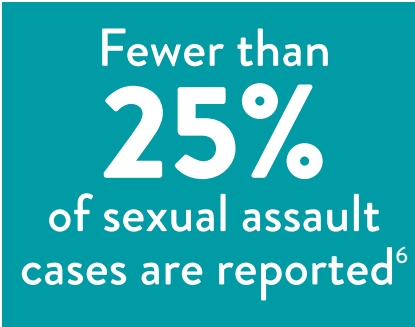
MISUNDERSTOOD AND MINIMIZED

Victims of both of these crimes are frequently **NOT BELIEVED**, told they are **OVERREACTING** and/or **BLAMED** and accused of doing something wrong to have invited the offender's behavior.

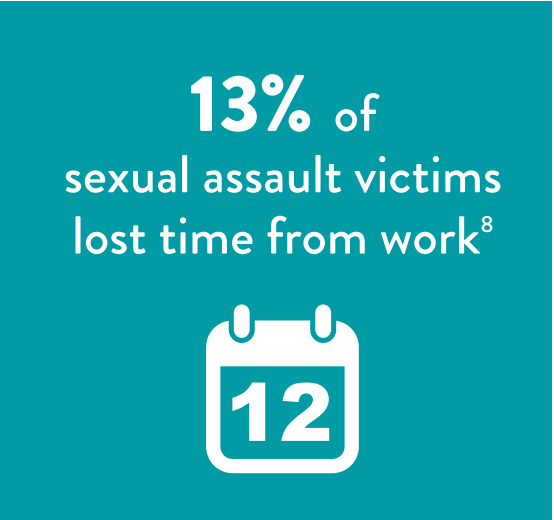
PERPETRATED BY SOMEONE THE VICTIM KNOWS



UNDERREPORTED { to police }



TRAUMATIC { for victims and survivors }



Victims of stalking and sexual assault suffer both acute and long-lasting trauma. Stalking victims and survivors suffer much higher rates of depression, anxiety, insomnia, and social dysfunction than people in the general population.⁷

REFERENCES

¹Smith, S.G., Zhang, X., Basile, K.C., Merrick, M.T., Wang, J., Kresnow, M., & Chen, J. (2018). The National Intimate Partner and Sexual Violence Survey (NISVS): 2015 Data Brief. Atlanta, GA: National Center for Injury Prevention and Control, Centers for Disease Control and Prevention. ²Black, M.C., Basile, K.C., Breiding, M.J., Smith, S.G., Walters, M.L., Merrick, M.T., Chen, J. & Stevens, M.R. (2011). The National Intimate Partner and Sexual Violence Survey (NISVS): 2010 Summary Report. Atlanta, GA: National Center for Injury Prevention and Control, Centers for Disease Control and Prevention. Retrieved from https://www.cdc.gov/violenceprevention/pdf/nisvs_report2010-a.pdf. ³Catalano, S., Smith, E., Snyder, H. & Rand, M. (2009). Bureau of Justice Statistics Selected Findings: Female Victims of Violence. Retrieved from <http://www.bjs.gov/content/pub/pdf/fvv.pdf>. ⁴Planty, M., Langton, L., Krebs, C., Berzofsky, M., & Smiley-McDonald, H. (2013). Female Victims of Sexual Violence, 1994-2010. DOJ, Bureau of Justice Statistics, Special Report. Retrieved from <https://www.bjs.gov/content/pub/pdf/fvsv9410.pdf>. ⁵Baum, K., Catalano, S., Rand, M. (2009). Stalking Victimization in the United States. Washington, DC: Bureau of Justice Statistics. Retrieved from <https://www.justice.gov/sites/default/files/ovw/legacy/2012/08/15/bjs-stalking-rpt.pdf>. ⁶Morgan, R.E. & Kena, G. (2018). Criminal Victimization, 2016: Revised. US Dept. Justice, Bureau of Justice Statistics. Washington, D.C. Retrieved from <https://www.bjs.gov/content/pub/pdf/cv16re.pdf>. ⁷Blaauw, E., Arensman, E., Winkel, F.W., Freeve, A., & Sheridan, L. (2002). The Toll of Stalking. Journal of Interpersonal Violence 17(1): 50-63. ⁸Tjaden, P., & Thoennes, N. (2006). Extent, Nature, and Consequence of Rape Victimization: Findings from the National Violence Against Women Survey (NCJ 210346). Retrieved from <https://www.ncjrs.gov/pdffiles1/nij/210346.pdf>.

June 2007

Disponible en español
www.childwelfare.gov/pubs/factsheets/sp_signs.cfm

Recognizing Child Abuse and Neglect: Signs and Symptoms



The first step in helping abused or neglected children is learning to recognize the signs of child abuse and neglect. The presence of a single sign does not prove child abuse is occurring in a family, but a closer look at the situation may be warranted when these signs appear repeatedly or in combination.

If you do suspect a child is being harmed, reporting your suspicions may protect the child and get

What's Inside:

- Recognizing child abuse
- Types of abuse
- Signs of physical abuse
- Signs of neglect
- Signs of sexual abuse
- Signs of emotional maltreatment

help for the family. Any concerned person can report suspicions of child abuse and neglect. Some people (typically certain types of professionals) are required by law to make a report of child maltreatment under specific circumstances—these are called mandatory reporters. For more information, see the Child Welfare Information Gateway publication, *Mandatory Reporters of Child Abuse and Neglect*: www.childwelfare.gov/systemwide/laws_policies/statutes/mandatory.cfm

For more information about where and how to file a report, contact your local child protective services agency or police department. An additional resource for information and referral is the Childhelp® National Child Abuse Hotline (800.4.A.CHILD).

Recognizing Child Abuse

The following signs may signal the presence of child abuse or neglect.

The Child:

- Shows sudden changes in behavior or school performance
- Has not received help for physical or medical problems brought to the parents' attention
- Has learning problems (or difficulty concentrating) that cannot be attributed to specific physical or psychological causes
- Is always watchful, as though preparing for something bad to happen

- Lacks adult supervision
- Is overly compliant, passive, or withdrawn
- Comes to school or other activities early, stays late, and does not want to go home

The Parent:

- Shows little concern for the child
- Denies the existence of—or blames the child for—the child's problems in school or at home
- Asks teachers or other caregivers to use harsh physical discipline if the child misbehaves
- Sees the child as entirely bad, worthless, or burdensome
- Demands a level of physical or academic performance the child cannot achieve
- Looks primarily to the child for care, attention, and satisfaction of emotional needs

The Parent and Child:

- Rarely touch or look at each other
- Consider their relationship entirely negative
- State that they do not like each other

Types of Abuse

The following are some signs often associated with particular types of child abuse and neglect: physical abuse, neglect, sexual abuse, and emotional abuse. It is important to note, however, that these

types of abuse are more typically found in combination than alone. A physically abused child, for example, is often emotionally abused as well, and a sexually abused child also may be neglected.

Signs of Physical Abuse

Consider the possibility of physical abuse when the **child**:

- Has unexplained burns, bites, bruises, broken bones, or black eyes
- Has fading bruises or other marks noticeable after an absence from school
- Seems frightened of the parents and protests or cries when it is time to go home
- Shrinks at the approach of adults
- Reports injury by a parent or another adult caregiver

Consider the possibility of physical abuse when the **parent or other adult caregiver**:

- Offers conflicting, unconvincing, or no explanation for the child's injury
- Describes the child as "evil," or in some other very negative way
- Uses harsh physical discipline with the child
- Has a history of abuse as a child

Signs of Neglect

Consider the possibility of neglect when the **child**:

- Is frequently absent from school
- Begs or steals food or money
- Lacks needed medical or dental care, immunizations, or glasses
- Is consistently dirty and has severe body odor
- Lacks sufficient clothing for the weather
- Abuses alcohol or other drugs
- States that there is no one at home to provide care

Consider the possibility of neglect when the **parent or other adult caregiver**:

- Appears to be indifferent to the child
- Seems apathetic or depressed
- Behaves irrationally or in a bizarre manner
- Is abusing alcohol or other drugs

Signs of Sexual Abuse

Consider the possibility of sexual abuse when the **child**:

- Has difficulty walking or sitting
- Suddenly refuses to change for gym or to participate in physical activities
- Reports nightmares or bedwetting

- Experiences a sudden change in appetite
- Demonstrates bizarre, sophisticated, or unusual sexual knowledge or behavior
- Becomes pregnant or contracts a venereal disease, particularly if under age 14
- Runs away
- Reports sexual abuse by a parent or another adult caregiver

Consider the possibility of sexual abuse when the **parent or other adult caregiver**:

- Is unduly protective of the child or severely limits the child's contact with other children, especially of the opposite sex
- Is secretive and isolated
- Is jealous or controlling with family members

Signs of Emotional Maltreatment

Consider the possibility of emotional maltreatment when the **child**:

- Shows extremes in behavior, such as overly compliant or demanding behavior, extreme passivity, or aggression
- Is either inappropriately adult (parenting other children, for example) or inappropriately infantile (frequently rocking or head-banging, for example)
- Is delayed in physical or emotional development

- Has attempted suicide
- Reports a lack of attachment to the parent

Consider the possibility of emotional maltreatment when the **parent or other adult caregiver**:

- Constantly blames, belittles, or berates the child
- Is unconcerned about the child and refuses to consider offers of help for the child's problems
- Overtly rejects the child

RESOURCES ON THE CHILD WELFARE INFORMATION GATEWAY WEBSITE

Child Abuse and Neglect

www.childwelfare.gov/can/index.cfm

Defining Child Abuse and Neglect

www.childwelfare.gov/can/defining/

Preventing Child Abuse and Neglect

www.childwelfare.gov/preventing/

Reporting Child Abuse and Neglect

www.childwelfare.gov/responding/reporting.cfm

This factsheet was adapted, with permission, from *Recognizing Child Abuse: What Parents Should Know*. Prevent Child Abuse America. © 2003.

NeighborWorks America
Organizational Assessment Division



Final Compliance and Health Assessment Report
By: Kevin Battle, Eric Haralson and Kodjo Tchegnon
Review Week: May 6, 2024

LIFT Community Action Agency

Hugo, Oklahoma
Midwest Region

Mission Statement: "Lifting Individuals For Tomorrow." <https://liftca.org>

NeighborWorks America | Organizational Assessment Division

Compliance and Health Assessment

Overview

The scope of the compliance and health assessment process is the analysis of each PROMPT® category against performance objectives outlined by NeighborWorks America. The performance objectives are defined to assess operational and financial health. Analysis allows assessment managers to identify areas of strength and at times leads to the identification of areas for improvement and/or corrective actions. The goal of the assessment is to assist NeighborWorks America's network members in enhancing performance and capacity by facilitating an evaluation of operations.

The PROMPT categories include Production/Program Services in NeighborWorks America lines of business, Resource and Financial Management, Organizational Management and Board Governance, Management, Planning, and Technical Operating and Compliance Systems.

This report is the assessment of LIFT Community Action Agency (LIFT CAA) conducted by the Organizational Assessment Division (OAD) of NeighborWorks® America.

Interviews were held with the organization's board, staff, and partners to explore recent accomplishments and future goals and challenges. In addition, the assessment included an analysis of the organization's internal management and service delivery systems and examining financial records, production reports, and selected policies, procedures, and contracts. At the end of the assessment, a debriefing meeting was held with the senior management team, wherein key preliminary observations, findings, analysis, conclusions, and recommendations were presented and discussed.

This report includes the key points of analysis that emerged from the assessment process. NeighborWorks America's Organizational Assessment Division appreciates the cooperation, assistance, and attention the organization extended to the assessment manager and sincerely hopes that the assessment process and this report will assist the organization in achieving its goals and in the improvement of its performance.

NeighborWorks America | Organizational Assessment Division

Compliance and Health Assessment of:
LIFT Community Action Agency
Midwest Region

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Executive Summary

LIFT Community Action Agency (LIFT) was established initially as the Little Dixie Community Action Agency. LIFT stands for Lifting Individuals for Tomorrow. The organization serves residents in the Oklahoma counties of Atoka, Bryan, Carter, Choctaw, Love, Marshall, McCurtain, and Pushmataha. The organization also serves at-risk, low-income families and, in doing so, elevates the quality of life for the community by substantially decreasing poverty. It provides housing, child development, finance and lending, transportation, education, nutrition, and health and wellness services. The organization funds over 25 social service programs. The organization presents a financial profile of a financially strong and viable organization that has ample resources in the form of cash, investments, and other assets available to meet its programmatic and operational needs as they come due.

Over the three-year review period, LIFT has helped to create 277 new homeowners. One hundred percent have received eight hours of homebuyer education. From 2021, LIFT averaged over \$3.9 million annually in total revenues from homeownership promotion. During the same period, LIFT's weatherization program services increased from 15 to 115 units annually. Weatherization funding sources were close to \$150,000 annually prior to the increase.

Community building and engagement (CBE) has a self-help housing program that averages completion of more than 55 homes every two years. The VITA program assists 200 tax clients along with CBE volunteers partnering with food banks to serve 40-60 families annually.

LIFT developed 10 units of rental housing, all duplex or triplex buildings, over the review period. Over the same review period, LIFT produced 30 units of single-family housing not inclusive of LIFT's T&MA Program. The organization successfully sold two of the units to produce a gain on the sale. LIFT has received over \$12 million in real estate development program funding over the review period. The organization has amassed \$545,818 in total revenues from its asset management (AM) line of business (LOB). The organization purchased two new assets in 2023 (at \$1.4 million per year).

LIFT has added eight units of affordable housing to its portfolio, bringing the total to 85 units. The organization has properties scattered over their service area. Affordable housing options are limited, so there is quite a demand for attractive open units. The organization continues to manage three HUD-202 properties. HUD 202 properties have 10 units, 16 units and 20 units at each location. LIFT is also a limited partner in a 20-unit property. LIFT holds a lease from the Corps of Engineers for Lake Hugo and is contracted to manage two state parks and operates one former park and marina on Lake Hugo.

While LIFT has ceased making mortgage loans, it does have a small portfolio of five loans totaling \$335,515 that it continues to service.

As a result of participating in LIFT's programs, more than 3,000 clients annually achieved one or more national performance indicators. LIFT offers transportation to help those in need receive rides for necessary services such as medical visits and trips to educational facilities and work sites. Specifically, LIFT also offers services and programs such as: housing, financial and lending, prenatal, childcare support, USDA 502 lending, VITA program, senior volunteer service, and technical and management assistance.

LIFT has crafted a strong (complex) business model and maintains growth with a strong financial cash position and sustainability. LIFT has a track record of generating positive cash flows from operations over the past three-year interval. The organization consistently increased total assets and net assets in each of the audited years. Working capital, liquidity metrics and leverage measures were all positive over this three-year interval. LIFT has ample resources available to meet both program and operational needs.

The LIFT board of directors exhibits strong oversight and a positive strategic vision in conjunction with the CEO's leadership and foresight. It is a tripartite board. The 25-member board is made up of community, educational and business leaders from LIFT's eight county service area. The board is actively involved in all financial areas and determines goals and objectives for the organization through its strategic planning.

Executive Summary: Findings by Report Section

Production and Program Services

HPS	HOP	CBE	PM	RED	AM	Lending	
							PO 1: Impact
							PO 2: Sustainability
							PO 3: Capacity
							PO 4: Monitoring
							PO 5: Infrastructure

Resource Management

	PO 1: Financial Performance
	PO 2: Liquidity
	PO 3: Leverage
	PO 4: Resource Development Strategies

Financial Management

	PO 1: Management
	PO 2: Financial Recordkeeping, Reporting and Internal Controls
	PO 3: Monitoring and Planning
	PO 4: NeighborWorks Capital Fund

Organizational Management Board Governance

	PO 1: Board Governance
	PO 2: Management of Chief Executive Officer/Executive Director
	PO 3: Strategic Planning and Evaluation
	PO 4: Organizational and Programmatic Promotion and Oversight
	PO 5: External Support and Compliance

Management

	PO 1: Staffing Model and Structure
	PO 2: Human Resources Policies
	PO 3: Staff Capacity
	PO 4: Staff Meeting and Reporting Practices

Planning

	PO 1: Annual Operating Plan
	PO 2: Evaluation of Plan Goals
	PO 3: Multi-year Strategic Plan
	PO 4: Planning process that involves board and staff leadership

Technical Operating and Compliance Systems

	PO 1: Established Contract Management System
	PO 2: Implementation of Contract Management System
	PO 4: Compliance with Regulations and Partner Expectations
	PO 5: Evaluation of Service Delivery Policies

Legend (please reference this legend for all performance objective finding tables throughout the report)

	No findings		Area(s) for improvement		Corrective action(s)
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PROMPT® Assessment

Production and Program Services

LIFT Community Action Agency has exceeded this performance objective.

Homeownership Preservation

Performance Objective Findings:

Impact: Production	
Sustainability: Financial sustainability	
Capacity: LOB staffing, professional services, partnerships and volunteers	
Monitoring: Process to compare progress and capacity with multi-year goals	
Infrastructure: Policies, procedures and systems to ensure partners expectations are met	

LIFT's homeownership preservation (HOP) services include access by referral to mortgage delinquency, foreclosure, home equity conversion mortgage (HECM) counseling along with direct access to rental counseling. Previously, LIFT counselors refer clients to and partner with certified agencies to explore workout options that lenders offer such as, forbearance, a repayment plan, partial claim, refinancing, or a loan modification. LIFT's counselors provided rental counseling in Atoka, Bryan, Carter, Choctaw, Love, Marshall, McCurtain and Pushmataha counties. LIFT served one foreclosure client in 2021, with a refinance investment of \$35,808. Also, during 2021, HOP assisted one HECM customer with an investment of \$89,250.

LIFT does not currently employ a HUD-certified housing counselor as the previously certified counselor left in 2022. Although, the organization did not conduct this kind of activity in 2021 or 2022 prior to the counselor leaving the agency. At the time of the review, the organization is not eligible to conduct foreclosure mitigation activity until they have received certification. LIFT is seeking and planning to hire a certified HECM counselor where they have seen a demand for services.

The HOP LOB was challenged by the pandemic. The organization was either quarantined, hampered by rules and regulations or reduced by loss of staff due to sickness. Vaccines were not "popular" in a large portion of the LIFT service area. Fortunately, in most cases, the organization was able to keep funding and extend the contracts. Most of HOP's funding is from grants (Department of Energy, or DOE) and non-federal resources. The Department of Health and Human Services (HHS) helped LIFT's HOP services by providing lists for client referrals. HOP also utilized radio advertising, yard

signage, and intake specialist referrals to expose potential clients to LIFT's homeownership services.

LIFT has a weatherization program to help reduce energy costs for low-income families, particularly seniors, people with disabilities and children. The weatherization program is based on a home assessment to determine improvements that can be made to make the home more energy efficient.

LIFT has a staff of trained professionals to help potential clients and to refer clients in homeownership counseling. The associate director has oversight and overall responsibilities for HOP. The housing director has day-to-day responsibilities and management and is supported by six full-time equivalent (FTE) staff assigned to this line of business (LOB). A weatherization manager, self-help housing manager, construction superintendent, apartments manager, loans program specialist and a Youth Build coordinator comprise the support staff who handle the bulk of daily HOP duties.

There are also nine certified weatherization specialists with agency vehicles servicing 12 counties. Youth Build provides training and educational services for youth aged 16-24 who left school without a secondary diploma. In addition to the opportunity of earning a high school diploma, the primary focus of Youth Build is to assist current students' participation in learning the trade of building and construction for employable skills following graduation. HOP policies and procedures are reviewed regularly (last update was on February 13, 2024).

LIFT's weatherization program received significant Bipartisan Infrastructure Law (BIL) funding in 2022. With this funding increase, the required number of units to be serviced increased dramatically from about 25 units to 115 units annually. To meet the required BIL funding numbers, LIFT started weatherizing multi-family units. However, this has helped significantly in meeting those numbers. With multi-family units, the actual cost per unit (ACPU) decreases significantly to approximately \$1,600.

Weatherization still receives DOE and HHS funding as well. Total revenues from all funding sources is close to \$379,243 annually.

LIFT's owner-occupied home rehabilitations have been decreasing due to the limitations presented by the pandemic. Home rehabilitations were as high as 18 during the prior review period. Totals for 2022 and 2023 combined (15) did not reach the previous review period's high. The organization's annual high during the last review period was in 2018 (\$98,887). LIFT's rehabilitation investment has also decreased, with a low of \$23,491 in 2022. However, both owner-occupied home repairs and repairs investment have significantly increased, and the organization has already produced 32 home repairs as

of the end of Q1 2024. This repairs investment of \$27,601 is reflective of the increased production and is expected to continue to increase.

Table 1: Owner-Occupied Home Rehabilitation and Repairs				
	2021	2022	2023	Q1 2024
Owner-Occupied Home Rehabilitations	17	6	9	8
Rehabilitation Investment	\$66,975	\$23,491	\$46,429	\$37,452
Owner-Occupied Home Repairs	11	17	11	32
Repairs Investment	\$14,258	\$19,782	\$14,013	\$27,601

Source: NeighborWorks America Quarterly Reports

Homeownership Promotion

Performance Objective Findings:

Impact: Production	
Sustainability: Financial sustainability	
Capacity: LOB staffing, professional services, partnerships and volunteers	
Monitoring: Process to compare progress and capacity with multi-year goals	
Infrastructure: Policies, procedures and systems to ensure partners expectations are met	

LIFT previously offered in-person HBE classes and provides online HBE through eHome America. This certified web-based program for prospective homebuyers exceeds the national industry standards, providing prospective homebuyers with important information on homeownership, the homebuying process and much more. LIFT's homeownership promotion programs cover eight counties in Oklahoma.

LIFT's self-help housing program helps low- and very low-income families realize the dream of homeownership through involvement in constructing their own homes and working on other participants' homes. Participants in the program pay no down payment and no closing costs but must contribute some of the labor ("sweat equity") which reduces construction costs. This contribution of labor equates to the need for a smaller loan, which means a lower mortgage payment.

Over the three-year review period, LIFT has created an average of 92 new homeowners each year. At the end of the first quarter, 46 new homeowners were created. All LIFT's new homeowners are created through the USDA 502 Direct, either Single Family Housing (SFH), Technical and Management Assistance (TMA) or Intermediary program. USDA 502 Direct requires that new homeowners have HBE before receiving the loan. Since all new homeowners reported are from these three programs, 100% have received eight hours of HBE. In 2023, many of the new homeowners created were through Louisiana 502

packages along with a few from Texas.

Table 2: Homeownership Promotion				
	2021	2022	2023	Q1 2024
Pre-Purchase HBE Customers	225	6	0	0
New Homeowners Created	72	83	122	46
% of New Homeowners who Received 8 Hours of HBE	100%	100%	100%	100%

Source: NeighborWorks America Quarterly

LIFT has been working with USDA for technical assistance (TA) allotments. During the intermediary timeframe, funding is split between LIFT and 502 packaging. Funds reported for 2023 and March 31, 2024, are from interim financials since the 2023 audit is not yet finalized and 2024 is still ongoing. Once the audit is finalized, the program and other income amounts could fluctuate between the two.

In alignment with its budget, LIFT's HOP LOB operated as a profit center in 2021-2022. The LOB experienced increases in grant income and total revenues in 2023. However, there were also notable increases in the HOP program and total expenses in 2023. The rise in expenses for the homeownership program was due to an increase in repairs and rehabilitation production. This resulted in a significant deficit in 2023. As of Q1 2024, LIFT anticipates that HOP will break even or generate a surplus by year-end.

Table 3: Homeownership LOB Financial Performance				
	2021	2022	2023	Q1 2024
Revenues				
Grant Income	\$2,559,082	\$2,990,664	\$3,361,703	\$1,097,382
Program Fees	\$226,520	\$197,381	\$649,338	\$152,258
Other Income	\$667,451	\$699,707	\$500,704	\$421,653
Total Revenues	\$3,453,053	\$3,887,752	\$4,511,745	\$1,671,293
Expenses				
Personnel Expenses	\$1,930,533	\$1,732,791	\$1,577,412	\$495,031
Homeownership Program Expenses	\$1,135,103	\$1,661,802	\$3,661,218	\$1,212,376
Total Expenses	\$3,065,636	\$3,394,593	\$5,238,630	\$1,707,407
Net Income	\$387,417	\$493,159	(\$726,885)	(\$36,114)

Source: Financial Audits for 2021, 2022, 2023 and Management Reports as of March 31, 2024.

Community Building and Engagement

Performance Objective Findings:

Impact: Production	
Sustainability: Financial sustainability	
Capacity: LOB staffing, professional services, partnerships and volunteers	
Monitoring: Process to compare progress and capacity with multi-year goals	

Infrastructure: Policies, procedures and systems to ensure partners expectations are met

CBE brings all LOB directors together to work for the organization's best interests. The department works with and connects with people from all walks of life. CBE can cross-reference people in every way and supports the whole person. It includes a self-help housing program (averages at 55 homes every two years), early learning center and Healthy Start (serves pregnant women to help improve health outcomes), Victims Advocacy, Youth First (mentoring for ages 6-17), drug-free community services, RSVP (AmeriCorps 40-60 stations centered on helping 55 years and older adults), transit with ADA accessibility, VITA (assist at 200 tax clients per year) along with workforce development and training (\$12-15 per hour). CBE volunteers also partner with food banks to serve 40-60 families monthly.

CBE staff and senior leadership report directly to the CEO with oversight and support from the associate director. There are eight FTEs with day-to-day roles and responsibilities for the programs and services of CBE.

LIFT board members, management staff, volunteers from the community and partners assist with the work and programs of CBE. Board participation in CBE includes work in education and leadership programs. The program development committee provides oversight and monitoring through reports and dashboards.

LIFT consistently sends resident and community leaders to the annual NeighborWorks America National Training Institutes (NTIs). The organization seeks continued investment from funding partners to support sustaining and launching projects, including neighborhood beautification, infrastructure improvement, green initiatives, and improved health programs.

Captain by Cap System (a case management software system) is used for resident programs and campaign progress is tracked regularly through various report options. CBE provides and submits monthly dashboard reports through board packets to track its departmental goals and financials. Department outcomes are tracked annually. The organization maintains comprehensive CBE policies and procedures, including volunteer sign-off and insurance covering community outreach activities. A compensation insurance policy covers volunteers.

Multi-year grants and contributions fund LIFT's CBE work. Funding comes from the organization's operating budget, HUD 202, CASA, vocational rehab grants, Head Start programs, Early Learning Center, Healthy Start, government funds, and NeighborWorks America. Personnel expenses increased slightly with additional staff capacity. This LOB is completely subsidized (except referral fees) and shows a budget deficit.

Over the past three years, the CBE LOB experienced steady revenue growth, driven primarily by increases in grant funding, which rose by 17.4% from 2021 to 2023. However, income from other sources, such as program fees and alternative revenue streams, remains minimal and has declined significantly, highlighting a reliance on grants. Expenses have also grown, with personnel costs increasing by 19.1% over the same period. While general and administrative expenses peaked in 2022, they were reduced by 13.7% in 2023, reflecting improved cost management.

Net income trends reveal a balanced budget in 2021, a deficit in 2022, and a strong recovery in 2023, with a surplus of \$219,147. The net income listed in Table 6 indicating positive income is attributed to pandemic stabilization funding. Positive net income also results from receiving funding in 2021 and not expending said funding until 2023. Moving forward, diversifying revenue streams, maintaining cost controls, and strategically investing surplus funds will be key to ensuring continued sustainability.

Table 4: Community Building & Engagement LOB Financial Performance				
	2021	2022	2023	Q1 2024
Revenues				
Grant Income	\$7,544,734	\$7,517,215	\$8,855,046	\$1,711,078
Program Fees	\$0	\$30	\$0	\$0
Other Income	\$748,709	\$824,828	\$47,495	\$29,138
Total Revenues	\$8,293,443	\$8,342,073	\$8,902,541	\$1,740,216
Expenses				
Personnel Expenses	\$4,647,883	\$4,782,432	\$5,535,922	\$1,264,030
General & Admin Expenses (Overhead)	\$3,590,269	\$3,645,059	\$3,147,472	\$596,424
Total Expenses	\$8,238,152	\$8,427,491	\$8,683,394	\$1,860,454
Net Income	\$55,291	(\$85,418)	\$219,147	(\$120,238)

Source: LIFT CAA LOB financial report

Property Management

Performance Objective Findings:

Impact: Production	
Sustainability: Financial sustainability	
Capacity: LOB staffing, professional services, partnerships and volunteers	
Monitoring: Process to compare progress and capacity with multi-year goals	
Infrastructure: Policies, procedures and systems to ensure partners expectations are met	

But for LIFT, there would be little or no non-governmental affordable housing in the organization's market area. While housing authorities and the Choctaw Nation provide some public housing, the units produced by LIFT are more desirable, especially to those

above the income restrictions for public housing.

The organization has intentionally kept rents below the maximum allowable. Rents have not increased with any regularity with the last general rent increase taking place before the pandemic. Any proposed rent increases must be submitted to the Finance, Audit, and Loan Committee (FALC) and recommended to the LIFT board for approval. A large waiting list is filled on a first-come, first-serve basis.

Table 5: Wholly Owned Property Performance Measures as of 12.31.23					
Property	# Units and Type	Vacancy Rate %	Collection Rate %	Average Days Vacant	Turnover Rate %
Boswell	3	0%	100%	11	2.67%
Chappell	3	0.73%	54%	0	0%
Creekside Villas	3	0%	100%	9	0%
Ft. Towson Apts.	3	0%	100%	24	1.33%
Garvin Apartments	3	1.10%	100%	2	1.33%
Pine Tree	3	0.46%	100%	22	2.67%
Soper	3	0%	100%	0	0%
3 rd Street Apartments	2	0.82%	100%	1	2.00%
Terry Hill	60	0.15%	100%	32	1.33%
Portfolio Totals and Averages	83	.36	95%	11	1.26%

Source: Multi-family Portfolio Report

Since the last review, LIFT has added eight units of affordable housing to its portfolio, the Creekside (placed in service in October 2023), Pinetree, and Third Street properties (placed in service early 2024), bringing the total to 83 units. As a result of the absorption rate in rural areas, most properties contain only three units, with one containing only two. Only in Hugo, with a population of about 5,300 exceeding that of surrounding towns, could the 60-unit Terry Hill Apartments succeed.

There are advantages and disadvantages to managing smaller properties scattered over a wider area. Given the demand, both vacancy rate and average days vacant are quite low. Rent collections are high as the properties are attractive in terms of both quality and rent, and the tenants know that affordable housing options are limited. But managing widely separated properties is more expensive and time consuming. One moveout can significantly increase that period's reported vacancy and turnover rate, and one delinquency can seriously affect the collection rate. For example, one tenant at the three-unit Chappell Apartments was seriously past due at the reporting date because of medical issues. Working on a payment plan with the tenant, LIFT has now brought the account almost current.

The organization continues to manage three HUD-202 properties, as was the case at the last review. The performance data for those properties is shown in the table below.

Table 6: Syndicated Property Performance Measures as of 12/31/23					
Property	# Units and Type	Vacancy Rate %	Collection Rate %	Average Days Vacant	Turnover Rate %
Belmont Apartments	20	0%	100%	7	0.2%
Clayton Apartments	10	3.23%	100%	127	1.2%
Kiamichi Apartments	16	0%	100%	68	0.25%
Portfolio Totals and Average	46	3.23%	100%	67	.55%

Source: Multi-family Portfolio Report

As these are smaller properties ranging in size from 10-20 units, The smaller size makes the properties easier to manage and the HUD-supported rents drive a high occupancy and collection rate. In the event of a vacancy, the process delays qualifying new tenants which drives up the average days vacant. The organization plans not to develop any more HUD-202 properties.

While each HUD-202 property is a separate entity and managed by its own board of directors, a LIFT director sits on each of the three 202 boards, giving LIFT oversight and governance.

LIFT is also a limited partner in the 20-unit Rouleau House. The organization loaned \$175,000 in HOME funds to the project, to be amortized over 30 years at 1% interest. The balance on the loan is \$58,109 and is approximately nine years to maturity. The loan is being repaid using the project's cash flow. LIFT is not involved with the management of the project and has no financial liability other than the note receivable. Financially, PM is not reported as a LOB but is combined with RED and AM under "Housing." Performance metrics are reported in Table 14 of the RED section below.

The organization is contracted to manage two state parks and operates one former park and marina on Lake Hugo. LIFT holds a lease from the Army Corps of Engineers for the Lake Hugo property expiring in 2033. LIFT improved the property with 16 two-bedroom one bathroom- cabins and 10 "rustic" cabins (those without bathrooms), a bathhouse meeting house and marina. The contract with the state expires in June 2026. The combined financial performance of this LOB is shown below.

Table 7: State Park and Campground Financial Performance				
	2021	2022	2023	4.30.24
# of Properties Managed	3	3	3	3
Revenues				
Contract Revenue	49,148	57,060	108,451	39,318
Rental Income	529,906	504,719	442,602	102,409
Other Income	38,502	63,250	382	3,281
Total Revenues	617,556	625,029	551,435	145,008
Expenses				
Personnel Expenses	265,139	281,757	244,173	90,819
Property Management Expenses	240,412	434,000	506,478	299,265
Total Expenses	505,551	715,757	750,651	390,084
Net Income	112,005	(90,728)	(199,216)	(245,076)

Source: Management Reports for 2020, 2021, 2023, and 4/30/2024

Rental revenues have steadily declined over the period. Management attributes the decline to increased competition by private developments and some weather-related drop in rentals. The decline is partially offset by increased contract revenue from the state for the two non-owned facilities. The March 31, 2024, statement reflects the seasonality of the revenue stream. The 2023 and March 31, 2024, statements each show over \$100,000 in repairs and maintenance, a portion of which will be adjusted by the auditor and reclassified as capital expense. Still, this LOB shows increasing losses after 2021. The LOB management reports for 2021 and 2022 did not show the results for individual properties. With LIFT's improved accounting program (as described in more detail in the RED section), individual property performance is shown for 2023 and beyond. It can now be seen that 65% of the losses are incurred by the operation of the owned Hugo Lake property. LIFT may consider renegotiating small increases in the state contracts for the two parks it manages. Thoroughly evaluating the continued operation of the Lake Logan property is recommended. As suggested in the last review, it might help to create a separate budget line item for repairs and for capital improvements.

PM is under the direction of an associate director. Reporting to that position are the apartments manager and the housing director whose maintenance and repair activities are occasionally supported by staff from the weatherization department. As additional properties are developed, an additional maintenance position will likely soon be added.

PM is governed by a currently dated policy and procedures manual. The organization, by policy, regularly updates this and other policies. The board exercises its responsibility for oversight by receiving in the monthly board packet the operating statements of these properties.

Real Estate Development

Performance Objective Findings:

Impact: Production	
Sustainability: Financial sustainability	
Capacity: LOB staffing, professional services, partnerships and volunteers	
Monitoring: Process to compare progress and capacity with multi-year goals	
Infrastructure: Policies, procedures and systems to ensure partners expectations are met	

LIFT builds rental housing, speculatively built single-family housing for sale, and assists future homeowners in constructing their houses through the self-help (SHOP) program. The organization also contracts to provide TMA for self-help housing providers in 10 states.

Rental real estate production for the years 2021–2023 and Q1 2024 is shown in the table below.

Table 8: Rental Real Estate Development Production							
Project Name	Type of Property	# of Units	Year	Total Dev. Costs	Dev. Fees Earned	% Dev. Fees Collected	Other Grant Income or Subsidies
Pine Tree Apartments	M/F	3	2021	283,767	20,999	100%	209,997
Third Street Apartments	M/F	2	2023	259,997	28,000	100%	259,998
Creekside Apartments	M/F	3	2023	224,345	20,999	100%	209,997
Broadway Apartments	M/f	3	2024	273,082	26,000	100%	259,998
Totals		11		1,041,191	95,998	100%	939,980

Source: LIFT Management Reports and Production Data Reported by LIFT

LIFT developed 11 units of rental housing, all duplex or triplex buildings in keeping with the limited absorption rate in its rural trade area. Projects are developed as available land is identified and can be purchased. The projects are typically partially funded by HOME grant funds from the Oklahoma Housing Finance Agency (OHFA), with any gaps supported from the organization's unrestricted cash.

LIFT's production of for-sale housing is shown in the table below.

Table 9: For-Sale Real Estate Development Production								
Project Name	Role	Type (i.e. Family, Senior, SRO)	Units	Year	Total Dev. Costs	Dev. Fees Earned	Gain on Sale	Primary Funding Sources
Hugo Spec	Developer	S/F	1	2021	230,419	0	7,069	Non-Federal Grants
Self Help	Direct	S/F	7	2021	1,885,018	158,114	0	USDA/RD
Self Help	Tech Advisor	S/F	0	2022	1,952,524	(9,900)	0	USDA/RD
Antlers Spec	Developer	S/F	1	2023	232,173	0	12,827	Non-Federal Grants
Self Help	Direct	S/F	19	2023	646,175	73,713	0	USDA/RD
Self Help	Direct	S/F	2	2024	147,813	24,863	0	USDA/RD
Totals			30		5,094,122	246,790	19,896	

Source: LIFT Management Reports and Production Data Reported by LIFT

Over the review period, LIFT produced 30 units of single-family housing in Atoka, Bryan, Carter, Choctaw, Love, Marshall, McCurtain, Pushmataha counties. Two of the units were speculatively built houses, both of which were successfully sold at a profit on sale. The other 28 units were self-help housing units funded by USDA/RD. While no units were completed in 2022, several units were started late that year, producing a small loss due to the funding schedule. The delay in starts was caused by changes in the state USDA director and other personnel. Activity has resumed with four more projects to be submitted to USDA the week of the review. The speculative units produced a total gain on sales of \$19,892 and the self-help houses produced developer/administrative fee of \$246,790. Development cost of \$5,094,122 provided a significant boost to the area economy.

A significant LOB for LIFT is a contract with USDA/RD to provide technical management and administrative (TMA) training and assistance to self-help housing grantees in 11 states. LIFT retains an administrative fee for those services. The contract has been renewed for the years 2023-2028. The performance of this LOB is shown in the table below.

Table 10: For-Sale Real Estate Development Production								
Project Name	Role	Type (i.e. Family, Senior, SRO)	Units	Year	Total Dev. Costs	Dev. Fees Earned	Gain on Sale	Primary Funding Sources
Self Help	Tech Advisor	S/F	7	2021	4,620,889	181,355	0	USDA/RD
Self Help	Tech Advisor	S/F	0	2022	6,126,745	1,016,721	0	USDA/RD
Self Help	Tech Advisor	S/F	92	2023	1,347,150	(46,991)	0	USDA/RD
Self Help	Tech Advisor	S/F	0	2024	216,744	55,584	0	USDA/RD
Totals			99		12,311,528	1,206,669		

Source: LIFT Management Reports and Production Data Reported by LIFT

Over the review period, LIFT has received over \$12 million in program funding, of which it has retained fees of over \$1.2 million. The fluctuation in fees retained is due to timing differences in disbursement and funding of the reimbursement. LIFT's TMA services have helped produce 99 homes in those 11 states.

The pandemic affected activity in both the direct self-help and the TMA program. The substantial increase in construction costs and higher interest rates have changed the mindset of potential homeowners, many of whom are now sitting on the sidelines, reconsidering their options. Still, the SHOP program remains one of the best options to reduce the cost and interest rate for those low-income individuals willing to invest the time and effort to build their home.

LIFT maintains a pipeline of both rental real estate and for-sale real estate. Two duplexes in the community of Valliant, five for-sale homes, 27 self-help homes, and TMA for 33 self-help homes are planned. The land for the five for-sale homes has been obtained. Management acknowledges that the market resistance discussed above may prevent meeting the goal of producing 27 self-help homes.

Table 11: Rental Real Estate Development Pipeline						
Project Name	Type of Property	# of Units	Estimated Dev. Costs	Budgeted Dev. Fees	Primary Funding Source	Status
Valliant Duplexes	Family	4	\$643,564	\$98,436	OHFA	Planning
Totals		4	\$643,564	\$98,436		

Source: Financial Audits for 2020, 2021 and Management Reports as of MARCH 31, 2024.

Table 12: For-Sale Homes Real Estate Development Pipeline					
Project Name	# of Units	Estimated Dev. Costs	Budgeted Dev. Fees	Primary Funding Source	Status
Housing Stability	5	\$1,197,827	106,740	OHFA	Planning
TMA	33	\$6,394,905	319,799	USDA RD	Under Construction
Self-Help Housing	27	\$4,336,605	471,528	USDA RD	Under Construction
Totals:	65	11,929,337	898,067		

Source: Financial Audits for 2020, 2021 and Management Reports as of MARCH 31, 2024.

As the construction projects are small, ranging from one to four units each, construction is easily managed by the construction superintendent. Local contractors that LIFT has had good experience with are hired to perform the actual construction. Each project is inspected for progress and compliance with specifications and quality inspections before payment disbursements. The self-help housing director directs the self-help housing, and the TMA is directed by a separate individual.

Before 2023, LIFT used the accounting program Denali by Cougar Mountain Software. In 2023, the organization fully transitioned to NetSuite by Oracle. Denali software required downloading, had limited accessibility, and limited report customization. NetSuite allows greater flexibility in report customization, makes it easier to properly record transactions on a full accrual basis, and is cloud-based, enhancing accessibility and segmented reporting.

LIFT reports the financial performance of PM, the HUD-202 apartments, construction, self-help housing, the TMA contracts, and as of 2024, weatherization under a single LOB called Housing. Because of the limitations of Denali, the individual performance of those individual LOBs could not be determined or reported without extensive manual effort, as demonstrated by the difficulty and sometimes contradictory data originally provided in response to the discovery request. The conversion to NetSuite now allows for individual LOB reporting. To provide consistency within previous software limitations, only the consolidated performance of those individual LOBs is shown in the table below.

Table 13: Self Help Housing Financial Performance				
	2021	2022	2023	Q1 4.30.24
Total Revenues	9,227,879	11,405,647	4,575,380	711,894
Total Expenses	8,221,031	10,319,709	4,802,581	668,043
Net Income	1,006,847	1,085,938	529,931	43,851

Source: Management Reports as of 2021, 2022, 2023, and Q1 2024

With the conversion to NetSuite, the 2023 and Q1 2024 net performance of the individual LOBs can now be shown as in the table below.

Table 14: Housing LOB Net Financial Performance			
	2021	2022	2023
Apartment	(12,717)	63,908	51,191
Construction	(229,677)	(117,258)	(346,935)
HUD-202 Apartment	13,069	4,140	17,209
Weatherization	732,534	12,613	745,147
Direct Self Help	73,713	24,863	98,576
Self Help TMA	(46,991)	55,584	8,593
Total	529,931	43,850	573,781

Source: Management Reports as 2023, and Q1 2024

The above data is taken from internal management reports before year-end adjustments that may be made by the auditor. Such adjustments could substantially alter the reported data.

The unadjusted data shows the Housing LOB to be profitable overall. Swings in revenues relate to timing of certain funding, such as from USDA/RD for the TMA. The one LOB showing a consistent loss is the construction of rental and for-sale housing. Management suggests that most of the losses incurred are due to developing rental housing that is often at least partially funded by the organization's cash. The board and management see the development of rental housing as a primary mission of LIFT and are willing to supplement construction costs from the net gains in the other LOBs.

Management and FALC monitor the performance of each of these LOBs through these monthly referenced financial reports. FALC then summarizes its findings to the full board. It is recommended that the information be presented visually with increased use of dashboards for brevity and understanding.

Asset Management

Performance Objective Findings:

Impact: Production	
Sustainability: Financial sustainability	
Capacity: LOB staffing, professional services, partnerships and volunteers	
Monitoring: Process to compare progress and capacity with multi-year goals	
Infrastructure: Policies, procedures and systems to ensure partners expectations are met	

LIFT blends AM with PM. The data in Table 16 shows that none of the properties that are owned produce a positive net cash flow (NCF). Broadway, Creekside, and Third Street were placed in service in late 2023 and early 2024. There is no debt on the properties. The largest factor affecting NCF has been a 200% increase in property insurance over the last two years. The increase has not been passed on to occupants through increased rents. Insurance increased only 3% for 2024. The negative NCF must then be covered by an injection of cash by the organization and documented by a note payable to LIFT. It appears that the cost of capital improvements has been included in the calculations of NCF, especially as to Broadway, Creekside, and Third Street. Reclassification of these expenses may substantially improve the stated NCF.

Table 15: Wholly Owned Multi-family Portfolio						
Project Name	Type of Property	# of Units	NCF	DSC	Operating Reserves	Capital Reserves Per Unit
Boswell	Family	3	(\$4,520)	n/a	Shared Operating Reserve Balance of \$261,126 As of 2/29/2024 \$26,113/ property	Shared Reserve Balance of \$96,333 As of 2/29/2024 \$6,422/unit
Broadway Apartments	Family	2	(\$69,038)	n/a		
Chappell	Family	3	(\$6,232)	n/a		
Creekside Villas	Family	3	(\$163,389)	n/a		
Ft. Towson Apts.	Family	3	(\$16,606)	n/a		
Garvin Apartments	Family	3	(\$5,845)	n/a		
Pine Tree	Family	3	(\$17,075)	n/a		
Soper	Family	3	(\$5,311)	n/a		
3 rd Street Apartments	Family	2	(\$36,792)	n/a		
Terry Hill	Family	60	(\$241,120)	n/a		\$140,856
Totals		85	(\$565,930)	n/a	\$261,126	\$237,189

Source: Multi-family Portfolio Report dated 12/31/2023 and Production Data Reported by LIFT

Operating reserves for all properties are blended into one fund, averaging \$26,113 per property. However, all or part of the capital expenses are included in the net cash flow for each property. Broadway, Creekside, and Third Street were all developed during 2023 and 2024, and the costs incurred over the reported period, as well as some capital expenses on Terry Hill, are included in the NCF calculation. The actual NCF is, therefore much lower, but still negative. The organization covers the negative cash flows from its unrestricted cash, reported at \$10.5 million in February 2024. Previous audits show the cash position to be consistently at or near that level. Still, LIFT should consider a program of routinely increasing rents annually, even if by modest amounts.

No capital needs assessments (CNAs) have been performed since 2013, so no current independent schedule of capital needs exists. LIFT has deferred CNAs

because of the cost. It is recommended that LIFT obtain competitive bids for CNAs (especially on the Terry Hill property). The relationship manager will seek to identify possible grant sources to cover the cost. Independent third-party CNAs are recommended to help the organization identify and schedule capital improvements and create a plan for funding the cost. Shortly after the onsite assessment concluded, LIFT received a \$15,000 supplemental grant from NeighborWorks America to conduct these CNAs.

Capital reserves for the smaller properties appear to be adequate given the ages of the properties. The properties observed were in good repair. Older properties on which the HOME restrictions have expired are targeted for weatherization improvements, an action that will reduce the tenant's utility costs. The weatherization grant restrictions require rents not be raised for a year after the work is performed. A separate capital reserve of \$140,856 for Terry Hill Apartments is maintained. Given the size and age of that property and the needed capital improvements, the reserve is likely not sufficient. One strategy would be to re-syndicate the property, building sufficient funds for capital improvements. However, consideration is underway for a slight rent increase at this property.

The HUD-202 property performance data is shown in the table below.

Table 16: Syndicated Multi-family Portfolio						
Project Name	Type of Property	# of Units	NCF	DSC	Operating Reserves	Capital Reserves Per Unit
Belmont Place	Senior	20	\$2,915	n/a	\$0	\$77,646
Clayton Place	Senior	10	\$2,399	n/a	\$0	\$22,875
Kiamichi Place	Senior	16	\$1,704	n/a	\$0	\$59,591
Totals		46	\$7,018	n/a	\$0	\$160,112

Source: Multi-family Portfolio Report dated 12/31/2023 and Production Data Reported by LIFT

The three properties in the table above are HUD-supported properties owned by separate nonprofit entities. LIFT is the sponsor for each property and appoints three of the seven board members, resulting in LIFT having board oversight of the properties but no control or no financial liability. The PRAC contract on each property is adjusted annually to provide for a marginally positive NCF.

Management and board monitoring of asset management performance is achieved by submitting the detailed Housing financial report to the board monthly and the NeighborWorks America produced MFI report quarterly.

Table 17: Asset Management Financial Performance				
Asset Management	2021	2022	2023	MARCH 31, 2024
Revenues				
Grant Income	\$170,864	\$166,715	\$208,239	\$29,562
Developer Fees	\$0	\$0	\$0	\$0
Other Income	\$0	\$0	\$0	\$0
Total Revenues	\$170,864	\$166,715	\$208,239	\$29,562
Expenses				
Personnel Expenses	\$141,484	\$137,546	\$160,921	\$18,629
AM Expenses	\$29,380	\$29,169	\$30,217	\$4,746
Total Expenses	\$170,864	\$166,715	\$191,138	\$23,375
Net Income	\$0	\$0	\$17,101	\$6,187

Source: Multi-family Portfolio Report dated 12/31/2023 and Production Data Reported by LIFT

Lending and Portfolio Management

Performance Objective Findings:

Impact: Production	
Sustainability: Financial sustainability	
Capacity: LOB staffing, professional services, partnerships and volunteers	
Monitoring: Process to compare progress and capacity with multi-year goals	
Infrastructure: Policies, procedures and systems to ensure partners expectations are met	

In 2021, LIFT produced two first mortgage loans totaling \$212,839 and then ceased mortgage lending. By agreement, LIFT shifted the production of loans to the previously dormant Southeastern Oklahoma Community Development Corporation (SOCDC), a 501(C)3 corporation. The strategy in making this move was to qualify SOCDC as a Community Development Financial Institution (CDFI), making this organization eligible for grants not available to LIFT as lending was only a small part of the business model. The application for certification was submitted to the CDFI Fund during the onsite review. The board of SOCDC includes LIFT members, with additional board members added to strengthen the board's lending experience. SOCDC is not yet sustainable, so the organization does not employ an ED or loan officer but rather contracts those duties and services from LIFT. The loan officer, a former commercial bank loan officer, handles day-to-day operations. LIFT provides support services and office space to SOCDC in one of its buildings. By agreement with LIFT, SOCDC reports its lending activity to the NeighborWorks America Online Reporting System.

While LIFT has ceased making mortgage loans, it does have a small portfolio of five loans totaling \$335,515 that it continues to service. One of those loans became seriously delinquent in 2022 due to the borrower's death, driving the past due percentage up to 47.08% as of March 31, 2024. While the borrowers' daughter assumed the mortgage and the account, the loan will most likely be foreclosed. LIFT has experienced no other write-offs or delinquencies over the review period but maintains a loan loss reserve of 16.6% of the portfolio, far exceeding the stated policy of a 5% reserve.

The deployment ratio measures how well a CDFI puts its funds to work in the community it serves while maintaining enough lendable cash to meet current demand. LIFT initially incorrectly calculated the deployment ratios reported to NeighborWorks America. The formula set out by the CDFI Fund is gross loans/ (net assets for lending plus debt for lending). For most organizations, net assets for lending and debt for lending are a combination of the loans outstanding plus funds available for lending.

The tables below show the corrected deployment ratios for LIFT and SOCDC for the period 2021–March 31, 2024.

Table 18: LIFT Deployment Ratio				
	2021	2022	2023	Q1 YTD
Outstanding loan balance (amortized + deferred)	\$581,547	\$485,630	\$387,426	\$384,773
Funds available for lending	\$546,794	\$551,196	\$412,655	\$418,165
Deployment Ratio	57.5%	46.8%	48.4%	47.9%

Source: Data provided by LIFT CAA

Table 19: SOCDC Deployment Ratio				
	2021	2022	2023	Q1 2024
Outstanding loan balance (amortized + deferred)	\$537,704	\$588,147	\$524,188	\$520,317
Funds available for lending	\$83,218	\$138,029	\$402,284	\$414,069
Deployment Ratio	86.6%	90.0%	56.6%	55.7%

Source: Data provided by LIFT CAA

CDFIs typically maintain a deployment ratio of between 65% and 90%. Having ceased lending, LIFT has a low deployment ratio. SOCDC's deployment ratio was at or near the higher end of normal in 2021 and 2022. With the receipt of additional funds for lending and a drop in loans outstanding in 2023 and 2024, the deployment ratio dropped. While SOCDC currently has sufficient funds for lending, the organizations could explore with the grant funder (NeighborWorks America) transferring LIFT's funds for lending to SOCDC, especially as SOCDC lending activity is projected to increase. In the interim, LIFT has loaned \$422,022 to SOCDC for lending.

The financial performance of LIFT's now terminated lending activity is shown in the table below.

Table 20: LIFT Lending Financial Performance				
	2021	2022	2023	Q1YTD
Revenues				
Interest Income	\$75,000	\$75,000	\$50,000	\$0
Program Fees	\$35	\$342	\$35,897	\$3,931
Other Income	\$21,214	\$23,127	\$3,104	\$540
Total Revenues	\$96,249	\$98,469	\$89,001	\$4,471
Expenses				
Personnel Expenses	\$0	\$0	\$0	\$0
General and Administrative Expenses (Overhead)	\$57	\$5,525	\$10,369	\$917
Total Expenses	\$57	\$5,525	\$10,369	\$917
Net Income	\$21,157	\$17,602	(\$7,265)	(\$377)

Source: Financial Audits for 2021, 2022, 2023 and Management Reports as of March 31, 2024.

While the LOB's performance turned negative in 2022, the impact on LIFT's overall performance is minimal. Upon SOCDC's approval as a mortgage lender, the loans will be transferred to SOCDC and the LOB for LIFT closed out.

SOCDC currently makes only business loans. Mortgage lending will begin once the organization's staff is approved as a mortgage loan originator (MLO) and licenses received.

Even though SOCDC's performance does not directly impact LIFT, because it is a sister organization, its financial performance is reported in the table below.

Table 21: SOCDC Lending Financial Performance				
Lending	2021	2022	2023	Q1 YTD
Revenues				
Grant Income	\$29,909	\$38,205	\$52,461	\$0
Program Fees	\$9,963	\$2,975	\$143,528	\$6,110
Other Income	\$12,546	\$34,807	\$6,468	\$360
Total Revenues	\$52,418	\$75,987	\$202,457	\$6,470
Expenses				
Lending Activities	22,129	\$30,678	\$42,924	\$1,715
Supportive Services	51,287	18,877	\$43,704	\$500
Total Expenses	73,416	\$57,380	\$86,628	\$2,215
Net Income	(20,998)	\$18,807	\$115,839	\$4,255

Source: Financial Audits for 2021, 2022, 2023 and Management Reports as of March 31, 2024.

As SOCDC's profit margin grows it will begin paying LIFT for support services presently provided at no charge.

Resource Management

LIFT Community Action Agency has exceeded this performance objective.

Performance Objective Findings:

Financial Performance	
Liquidity	
Leverage	
Resource Development Strategies	

LIFT is a financially strong and viable organization that delivers a variety of program services. The organization's ratios, financial disclosures and financial statement analysis along with its ample resources (cash position), investments and other assets indicate a strong profile. There were no concerns or issues identified in the organization's management of assets and liabilities. LIFT's liabilities have been lower, giving a significant increase in total net assets. The organization continues to have a strong track record of generating positive cash flows from operations over the past three-year interval. LIFT has consistently increased total assets and net assets in each of the audited years. The growth in total assets and net assets resulting from increases in property and equipment of \$797,709, or 14%, since 2020, including additions to properties and construction in progress. The balance of property and equipment at FYE 2022 was \$6,699,811 net of accumulated depreciation of \$7,862,002 or 54% of the total, indicating that fixed assets have slightly exceeded half of their useful life.

Working capital, liquidity metrics and leverage measures were all positive over this three-year interval. Liabilities have followed an up and down trend. The slight increase for 2022 is attributed to an increase in accounts payable related to construction in progress. Cash was 47% of LIFT's assets. There are no identified imminent financial risk issues. LIFT continues to outperform its peer group.

The 2023 Statement of Financial Position and Statement of Activities are internally prepared and have not yet been audited. While year-end adjustments may be required by the audit, management believes that the statements reasonably present the position and performance of the organization.

Total net assets went down by \$1,151,230 (6%) since 2020, due especially to items such as capitalized fixed assets, gain (loss) on disposition of assets, and effects of change in accounting principle recorded in changes in net assets besides the operating

performance of the organization.

During 2022, LIFT generated its second increase in net assets of \$110,914 on total revenue of \$23,496,315. The consolidated change in net assets was an increase of \$1,312,780 for the three years. The surplus includes depreciation expense and amortization of \$215,370. The 2022 surplus did not include the capitalized fixed assets of \$682,136 and a loss on disposition of assets of (4,090). The organization has now generated increases in net assets in two of the past three years for a consolidated increase in net assets of \$1,312,780. On an unrestricted basis, the organization generated a decrease in unrestricted net assets of (\$115,824) on total unrestricted revenues of \$23,269,577 in 2022. Total revenue went down slightly in 2021 before returning to the same level as in 2020. Total revenues were comprised of items as listed in the table below.

Total assets and total net assets have increased by 6% each year. The organization has a strong financial position with 96% of the total balance sheet in net assets.

Financial Position Analysis

Table 22: Statement of Financial Position				
	2021 Audited	2022 Audited	2023 Unaudited	Q1 2024 Unaudited
ASSETS	\$19,268,264	\$19,933,272	\$21,331,321	\$20,346,367
LIABILITIES	\$841,972	\$719,955	\$1,402,420	\$1,130,946
UNRESTRICTED NET ASSETS	\$15,547,505	\$16,859,468	\$17,561,333	\$16,846,480
RESTRICTED NET ASSETS	\$2,878,787	\$2,353,849	\$2,367,567	\$2,368,941
TOTAL NET ASSETS	\$18,426,292	\$19,213,317	\$19,928,900	\$19,215,421
				2022 Peer Median
Capital Ratio	96.4%	95.6%	96.4%	65.8%

Source: Financial Audits for 2021, 2022, unaudited 2023 and unaudited Management Reports as of March 31, 2024.

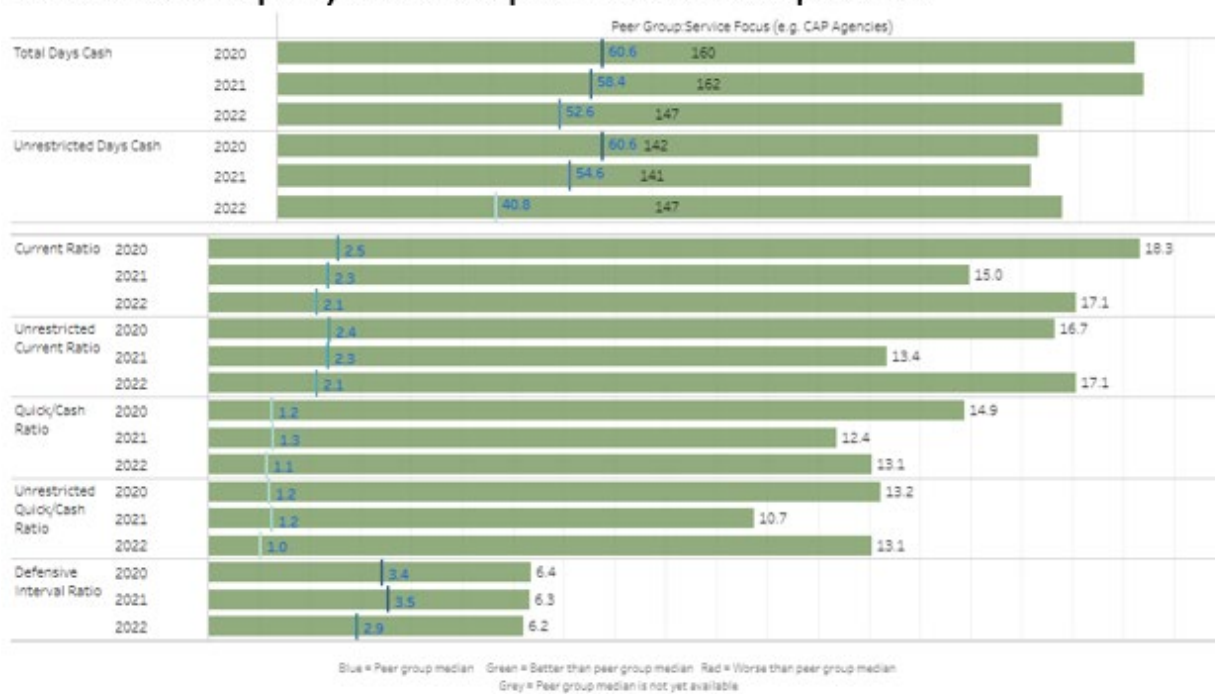
Table 23: Statement of Financial Position				
SOCDC	2021 Audited	2022 Audited	2023 Unaudited	Q1 2024 Unaudited
ASSETS	\$650,937	\$709,888	\$747,506	\$742,785
LIABILITIES	\$674,052	\$714,396	\$70,602	\$706,502
UNRESTRICTED NET ASSETS	(\$23,115)	(\$4,508)	\$41,004	\$36,283
RESTRICTED NET ASSETS	\$0	\$0	\$0	\$0
TOTAL NET ASSETS	(\$23,115)	(\$4,508)	\$41,004	\$36,283
				2022 Peer Median
Capital Ratio	96.4%	95.6%	96.4%	65.8%

Source: Financial Audits for 2021, 2022, unaudited 2023 and unaudited Management Reports as of March 31, 2024.

Working capital and liquidity metrics have remained positive over the three years, and stronger than those of the peer group consisting of 23 NWOs with a service focus. Liquidity ratios were very strong as the organization has kept its indebtedness at the lowest level over the last three years while its liquid assets have significantly increased. As of December 31, 2022, the current ratio was 17.07 to 1 (against 2.13 for the peer grouping), the quick ratio was 13.05 to 1 and the total days' cash was 147. The defensive interval was 6.22 months. There was no indication of additional risk conveyed by the liquidity ratios. The debt ratio was 0.04 to 1, the short-term debt ratio was 0.04 to 1 and the capital ratio was 0.96 to 1. Leverage ratios do not exhibit any financial risks instead represent financial strength to be exploited should the organization be in need. Liquidity metrics and leverage were very strong over the past three years. Leverage has remained adequate and strong from 2020. LIFT has outperformed its peer group over the last three years.

On December 31, 2022, total cash followed an up-and-down trend resulting in an increase of \$722,328 since the beginning of 2020. The increase was mostly due to operating activities. The organization has a strong historical track record of generating positive cash flows from operations in each of the past three years, which amounted to more than \$3.5 million. Unrestricted cash has also increased by \$762,280 (9%) over the same period. In 2022, cash decreased by \$611,232 and the decrease was broken down as follows: operating activities provided \$235,056, investing activities used (\$796,953) and financing activities used (\$49,335). Adjustments to reconcile cash provided by operating activities of \$235,056 to the increase in net assets \$110,914 include depreciation and amortization expenses, increases in accounts receivable, due from grantors, capitalized fixed assets, and decreases in notes receivable, accounts payable, accrued expenses and deferred revenue.

Visualization 2: Liquidity Ratios Comparison to Peer Group Median

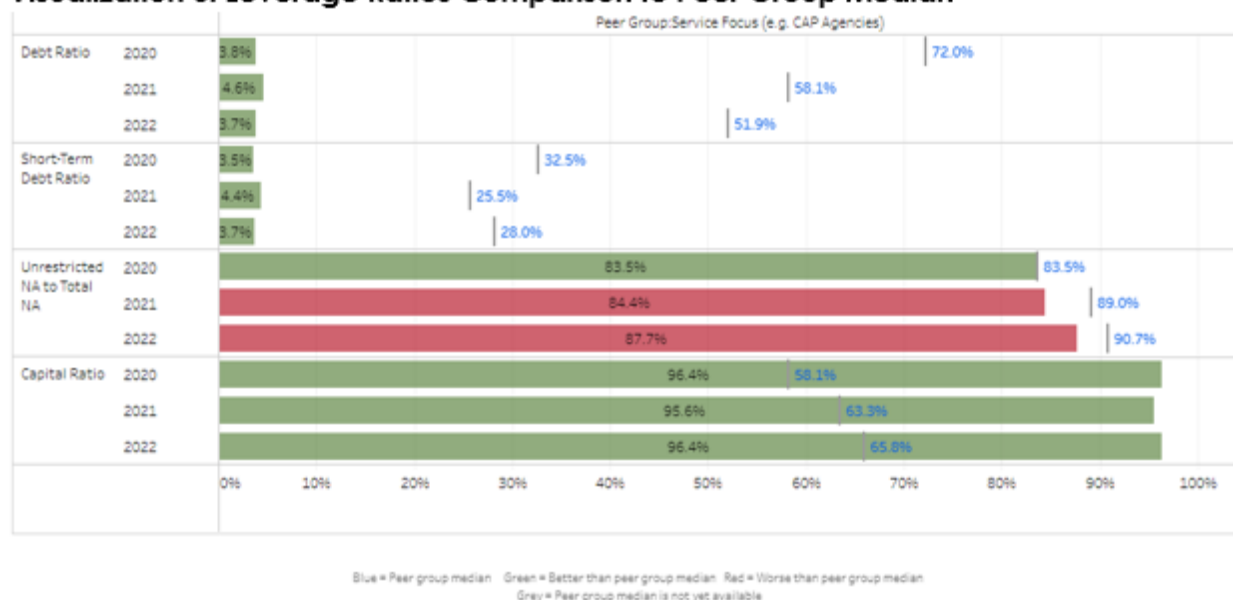


Liquidity and Leverage Analysis

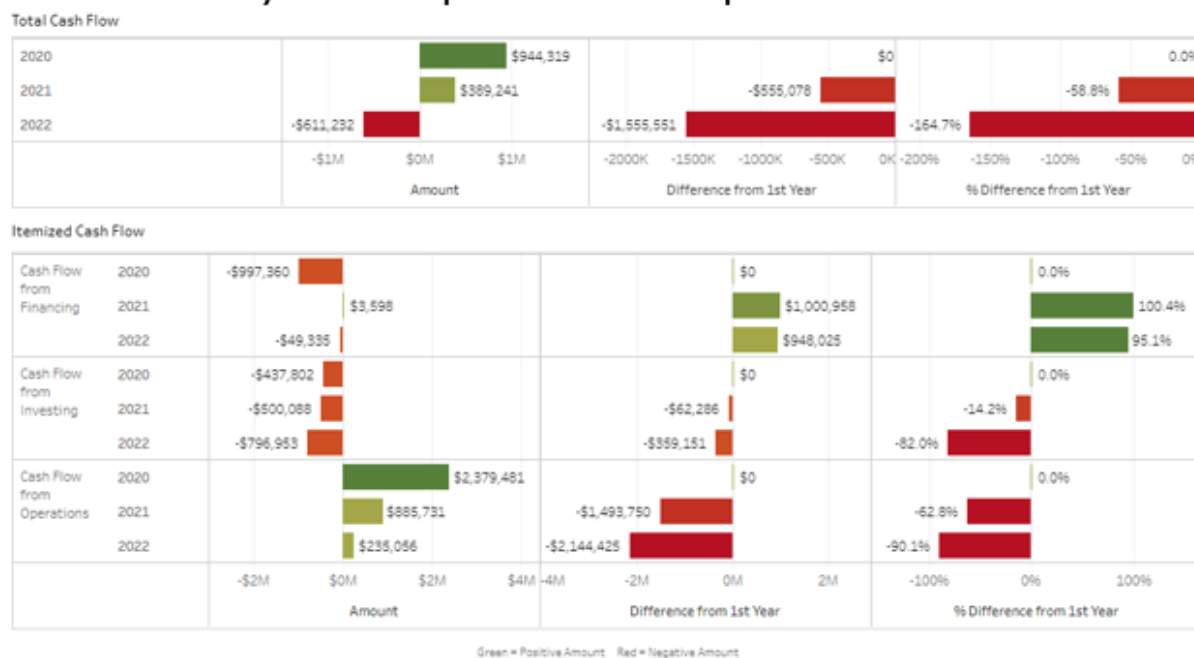
Table 24: Liquidity				
LIFT	2021	2022	2023	Q1 2024
Liquidity				
Current Ratio	14.98	17.07	1.09	12.93
Cash/Quick Ratio	12.37	13.05	8.32	10.49
Total Days Cash	65	55	55	73
Leverage				
Debt Ratio	0.05	0.04	0.07	0.06
Short Term Debt Ratio				
CASH FLOW				
Cash Flow from Operations	\$1,379,481	\$885,731	\$235,056	

Source: Financial Audits for 2021, 2022, unaudited 2023 and unaudited Management Reports as of March 31, 2024.

Visualization 3: Leverage Ratios Comparison to Peer Group Median



Visualization 4: Days Cash Comparison to Peer Group Median



Liquidity and Leverage Analysis

Table 25: Liquidity				
SOCDC	2021	2022	2023	Q1 2024
Liquidity				
Current Ratio	0.48	0.31	166.11	165.06
Cash/Quick Ratio	0.36	0.21	49.63	50.70

Table 25: Liquidity				
SOCDC	2021	2022	2023	Q1 2024
Total Days Cash	0	0	0	0
Leverage				
Debt Ratio	(29.16)	(158.47)	1.72	19.47
Short Term Debt Ratio				
CASH FLOW				
Cash Flow from Operations	\$1,379,481	\$885,731	\$235,056	

Source: Calculations based on the 2021, 2022, and the unaudited 2023 audit.

The table below shows LIFT's statement of activities from its audited financial statements for 2021, 2022, 2023 and unaudited 2023. It also shows the organization's unaudited 2024 statement of financial of activities as reported by its management reports on March 31, 2024.

Table 26: Statement of Activities				
LIFT	2021 Audited	2022 Audited	Unaudited 2023	Unaudited Q1 2024
REVENUES	\$23,496,315	\$22,483,114	\$31,457,779	\$5,786,521
EXPENSES	\$23,385,401	\$22,742,028	\$28,520,067	\$6,064,688
CHANGE IN NET ASSETS	\$110,914	(\$258,914)	\$2,937,712	(\$278,167)
Unrestricted Change in Net Assets				
Memo: Depreciation & Interest				Awaiting Reimbursements for March exp

Table 27: Statement of Activities				
SOCDC	2021 Audited	2022 Audited	Unaudited 2023	Unaudited Q1 2024
REVENUES	\$52,418	\$75,987	\$119,734	\$4,511
EXPENSES	\$73,416	\$57,380	\$86,628	\$9,232
CHANGE IN NET ASSETS	(\$20,998)	\$18,607	\$33,105	(\$4,721)
Unrestricted Change in Net Assets				
Memo: Depreciation & Interest				Awaiting Reimbursements for March exp

Total assets on December 31, 2022, were \$19,933,272 and have increased by \$1,191,072 (6%) since 2020. The growth was due to increases in net fixed assets, due from grantors, and other receivables, all of which were partially offset by decreases in cash and property held for sale. As of the end of fiscal 2022, total assets were comprised of cash 47%, net property and equipment 34%, notes receivable 2%, accounts receivable 14%, and property held for sale 3%.

On December 31, 2022, total liabilities were \$719,955 and have followed an up-and-down trend resulting in an increase of \$39,842 or 6% compared to 2020. The slight increase in total liabilities was attributed to increases in accounts payable that were partially offset by decreases in notes payable. The 2022 total liabilities were comprised of notes payable at 1%, accrued expenses at 54%, accounts payable at 40%, deposits subject to refund 4%, and all other liabilities at 1%.

As of the fiscal year-end 2022, total net assets comprised \$16,859,468 (88%) without donor restrictions and \$2,353,849 (12%) with donor restrictions. The total net assets represent the financial strength of LIFT and 96% of the total balance sheet.

The Investment and Grant Agreement as of December 31, 2023, was \$0 and agreed with the permanently restricted net assets in the audited financial statements.

Resource Management and Fund Development

LIFT has a thorough resource development plan enabling the organization to reduce its dependence on profitably gained from its operations-funded programs. The plan focuses on operating efficiencies (specific efforts at cost efficiency of the operations) and growth. The organization has historically been successful in generating significant funding along with earned revenue and not relying on the pursuit of donor and foundation funding for its programs and projects.

The organization began over the review interval towards a dedicated effort to increase its future capacity and success in pursuit of grants and contribution funding for its development and programs. The strategy goal is to increase fundraising year over year, a top priority for LIFT. The planned capacity increase, as well as the initial steps and actions should help drive higher funding levels. LIFT will continue to leverage investments and capital grants. Community Development Block Grants (CDBG) opportunities are on the organization's radar. LIFT will continue with its annual fundraising (for example, 50/50 raffle drawing, t-shirt sales, bingo, and Build a Raffle along with support from foundations, sponsorships from banks and local businesses.

Fundraising is the responsibility of the CEO. It is coordinated, managed and assisted by

an associate director. Resource and fund development is supported by the CEO, chief fiscal officer (CFO) along with the organization's board and leadership team.

Each department has its own funding or resources. Department directors work with the CFO and CEO towards resource needs and goals. LIFT is codifying a policy and process for applying and pursuing resources and funding. LIFT is expecting that as this activity increases, the organization would have a strong consideration and discussion for an additional staff development position.

The finance and resource development committee meets quarterly and oversees the development of local resources in the areas of grants development, volunteer recruitment and support, and fundraising. The board still maintains its goal for 100% board giving.

Financial Management

LIFT Community Action Agency has exceeded this performance objective.

Performance Objective Findings:

Management	
Financial Recordkeeping, Reporting and Internal Controls	
Monitoring and Planning	
NeighborWorks Capital Fund	

LIFT has received an unmodified audit opinion on its financial statements for the years ending 2021, 2022, and 2023, as well as on its management of federal awards. No management letters were issued, no findings of significant deficiencies or material weaknesses were identified, nor were there any questioned costs. The audit reports do not reveal any material or imminent financial risks.

The accounting and financial reporting functions are under the direction of the CFO who is supported by a risk management officer, five bookkeepers, two procurement officers, and a secretary, providing sufficient staff for separation of duties. The department oversees all accounting, payroll, grant administration, and financial management functions. LIFT formerly used Denali by Cooper Mountain and YARDI software. The organization recently switched to NetSuite as the accounting software for financial accounting, budgeting and for tracking fixed assets.

LIFT's accounting staff is also supported by the finance committee. The finance committee meets prior to each full board meeting, which meets monthly. Discovered during the review session, board members felt they received the financial information

needed to be informed about the organization. Board members shared that Information is provided in an understandable format.

The budget process typically begins at the end of the first quarter. At the beginning of the second quarter, management holds information sessions with organization-wide stakeholders. Towards the middle of the second quarter, department directors update budgets in the system. The budget is reviewed by accounting, with edits made as needed. It is then presented to the finance committee before or by the end of the second quarter for approval. The finance committee reviews and approves the budget. Board approval happens in June prior to the beginning of the third quarter.

Of note: LIFT was made aware and self-reported a 2023 fiscal year audit finding. During fiscal year 2023, LIFT made an accounting software change. Due to implementation challenges, there was a failure in the organization's reconciliation procedures. Cash was not properly and timely reconciled. The CFO has taken on the responsibility. This finding has been mitigated and resolved. Updated procedures have been put into effect beginning the second quarter of 2024.

Organizational Management and Board Governance

LIFT Community Action Agency has exceeded this performance objective.

Performance Objective Findings:

Board Governance	
Management of Chief Executive Officer/Executive Director	
Strategic Planning and Evaluation	
Organizational and Programmatic Promotion and Oversight	
External Support and Compliance	

LIFT's board and organizational management have:

- Built and sustained an effective board of directors.
- Selected, supported, and evaluated the CEO.
- Created a strategic plan for the organization.
- Regularly assessed progress against the plan.
- Monitored and strengthened the organization and its programs and services.
- Ensured the financial, legal, and ethical integrity of the organization.

The LIFT board of directors has shown perseverance over its 56 years of existence and exhibits strong oversight and a positive strategic vision in conjunction with the CEO's leadership and foresight. It is a tripartite board that includes one-third public sector, low-

income (or representative) and private sectors. The LIFT board of directors meets regularly on the second Tuesday of each month at 10 a.m. in the LIFT Head Start Administration Office. The 27-member board is made up of the area community, educational and business leaders. Members are either appointed or elected, and the board currently has two vacant positions. The board is actively involved in all financial areas and determines goals and objectives for the organization through its strategic planning. The board offers its support through its influence in and activity with LIFT's eight county service area by volunteering in community events, donating to the efforts of the organization. The current board chair has been in this position since October 2022 but has served on the board for over 10 years.

LIFT operates using an advisory governance model where the board is a strategic and collaborative sounding board responsible for oversight, policy, and budget approvals. They are also involved in strategic planning while delegating management of daily activities to the CEO. With 27 active board members, the tenure ranges from one to over 20 years, with the median years of service at five. The board is comprised of 11 members with more than six years of service and nine with less than three years. The members represent considerable expertise, relationships with local stakeholders and financial resources, and both reside and work in the service area with varied backgrounds. They are recruiting experienced members in development, legal, and finance. The board fulfills NeighborWorks America's chartering agreement relative to board representation. LIFT's board, leadership, and staff reflect a strong commitment to the mission.

LIFT's board members make up 10 committees, including a committee for each of the three main counties within its service area dedicated to research of private and low-income sectors. There are regularly scheduled full board sessions (12 in 2023) along with committee meetings. With the advent of the pandemic, the board more conveniently held meetings virtually. The board places a strong emphasis on commitment to both monthly full board and committee meetings and efforts. However, the LIFT board attendance average decreased during the review period. Reasons for the lower board attendance were pandemic constraints (including health concerns, family responsibilities and face-to-face restrictions) along with access and ability in virtual technology. Overall LIFT's board exudes mission-driven oversight with good participation.

The board updated the new board member orientation and training. Board orientation covers board structure and responsibilities and outlines each program and LOB area. It is actively recruiting new members and expertise. All board members participate in an annual board training retreat, most recently held in person. Many members have attended and completed NeighborWorks Training Institutes (NTI) training and performed a self-assessment in November 2023 that included the necessary action items. They have also participated in and completed NeighborWorks America's Excellence in

Governance program.

SOCDC has its own cross-section of LIFT board of directors. There are six members along with the LIFT CEO, who also holds the position of executive director for SOCDC.

Table 28: Board Revitalization, Composition and Meeting Practices				
Board Revitalization	Zero to 2 yrs.	3 to 5 yrs.	6 to 10 yrs.	>10 yrs
	9	5	3	8
Board Composition	Public (# / %)	Private (# / %)	Resident (# / %)	
	9 / 36%	8 / 32%	8 / 32%	
Board Meetings	Mtgs in past 12 months	Avg attendance (%)		
	12	73%		

Source: Data provided by LIFT CAA

As discussed during the review, the LIFT board attendance average decreased since the last review period. The reasons cited include pandemic constraints (including health concerns, family responsibilities and face-to-face restrictions) along with access and ability in virtual technology. The review team recommends that LIFT consider that the LIFT reports average board attendance at 73%. BoardSource has found that 84% of boards report attendance of 75% or more. Simply meeting quorum (often set at 51% in the bylaws) is not sufficient for an organization to fully operate in the fiduciary, strategic, and generative modes because the expertise and perspective of many board members may not be fully utilized. For boards to operate at a consistent, efficient standard it requires a high level of board engagement and attendance at board meetings. The review team encourages the board to increase average attendance.

The LIFT board has chosen a competent, wise, and expert leader as CEO, who brought together an experienced wise, knowledgeable leadership team. The board completed a formal CEO evaluation over the past year using an annual work plan, job description, and measurements against organizational goals. The evaluation process included LIFT directors and stakeholders. The board has regular communication and meets with the CEO monthly. It has reviewed and adopted a succession plan recently, including the preparation and training, and communication plan.

Assessment interviews revealed a symbiotic and respectful working relationship between the chair, board, CEO, and leadership team. LIFT's board, led by the CEO and a consultant, participated in the strategic plan process and worked diligently with the leadership staff and external stakeholders to complete the strategic framework.

Board members receive comprehensive, detailed dashboard reports for oversight and monitoring goals, budgets, and actions from staff before each meeting. They monitor

organizational and program activities through a suite of reports and financial dashboards with key ratios and a summary statement of activities and financial position for the current year compared to the prior year. The board receives breakdowns by programs along with finance committee notes and discussions. These reports and data allow the board to monitor and assess each revenue center. Board packets, distributed before board meetings, include previous board meeting minutes, financial statements and dashboards, committee meeting minutes and notes, and the events and activities calendar. Using dashboard reports, the board maintains strategic oversight through LOB reporting, tracking initiatives, and monitoring strategic goals.

LIFT's board has proactive measures to avoid compliance and reporting challenges. The board oversees adherence to legal standards and required documents. It ensures compliance with its bylaws, contractual obligations, and grant agreements. The board also reviews and approves the organization's policies and procedures regularly.

Other performance objectives were tested and are identified in Appendix A.

Management

LIFT Community Action Agency has met this performance objective.

Performance Objective Findings:

Staffing Model and Structure	
Human Resources Policies	
Staff Capacity	
Staff Meeting and Reporting Practices	

LIFT's dedicated and knowledgeable staff members deliver mission-aligned programs and services. At the time of the review, the organization had 283 staff (including 27 part-time employees), who assist and serve the residents across the eight-county 4,000-mile service area. The organization is led by an executive leadership made up of the CEO, CFO, associate directors, human resources director, and the planning director. The CEO has been with the organization for 30 years, serving as the CEO for the last 10 years.

The organization's four-member management and HR division is headed by the human resources director. She has held numerous roles over her 20-plus year tenure with LIFT. Her direct reports are two HR specialists and an administrative receptionist. All lead staff members of HR are active members of the Society for Human Resource Management (SHRM). The information technology manager also reports to the HR director.

LIFT has a history of loyal, long-term staff with lots of internal growth and opportunity. At the time of the onsite assessment, the organization had faced challenges in its hiring and

recruitment efforts to fill staff vacancies. In the current job market that favors employees, LIFT recognized that local competition was paying higher wages. LIFT did a compensation study and wage increase. The organization also utilized Indeed, ZipRecruiter, Glassdoor, Facebook and rural area “word of mouth” along with attending local job fairs to fill job openings. HR is constantly actively recruiting, and accepting general applications for teachers, aides and valued people. Active recruitment has increased the application flow. Jobvite (embedded into the organization’s website) is used for applicant tracking. LIFT uses the lens of diversity, equity and inclusion in their hiring practices. The organization intentionally recruits diverse executive-level staff. LIFT plans to constantly revisit and compare the organization’s compensation and benefits (to market rate and NeighborWorks America’s study). Full salary surveys and adjustments are planned to be done annually or as necessary. Compensation studies are referenced through NeighborWorks America and are in line.

Since the last review, with turnover and planned realignment, the organization’s capacity has increased 3%. LIFT’s employee turnover reached as high as 35% during the pandemic. The organization has met the challenges of staffing, retention and recruitment. Now turnover has been reduced to 6% as of the end of the first quarter 2024. Industry turnover average is skewed between 19-22% (higher because of the pandemic). Much of the organization’s turnover was voluntary (retirement or pandemic-related) or a part of the realignment. LIFT currently has 13 vacancies.

Since mid-December, the organization uses NetSuite software for its payroll and follows a semi-monthly schedule. Payroll also utilizes HR Source during this recent transition. Benefits are outsourced through a third-party agreement. During the onsite assessment, it was confirmed that all current compliance postings are displayed in high-traffic areas.

Codified updated job descriptions for all staff positions are also an ongoing HR endeavor. Overall, staff duties and responsibilities, work goals for the year, and company objectives are matched and aligned with the organization’s strategic and operating plans. Professional development and training are also part of employee evaluations, with cross-training vital to filling skills gaps. The organization utilizes unstructured cross-training on a department-specific level wherever and whenever applicable.

LIFT has all-staff meetings monthly and many informal meetings throughout the year. The leadership team meets as many as several times weekly. LOB directors meet weekly, and staff meet every month. The CEO meets with the board committees once a month. The CFO also hosts monthly department meetings along with lots of one-to-one interactions with direct reports. The staff works a hybrid schedule with office hours as mandated and necessary.

Planning

LIFT Community Action Agency has met this performance objective.

Performance Objective Findings:

Annual Operating Plan	
Evaluation of Plan Goals	
Multi-year Strategic Plan	
Planning Process Inclusive of Board and Staff Leadership	

LIFT has established a multiyear (three year) strategic framework with a pyramid approach that is aligned with its mission. The plan clearly identifies the organization's LOBs, goals, needs, and expected outcomes. Major initiatives within the existing strategic plans are affordable housing, substance abuse and usage, drug take back, economic and community development and agency growth. The current strategic plans run through 2025. LIFT has an annual operation plan for its fiscal year. LIFT also has succession planning for tenured staff and key board positions.

LIFT's planning team, comprised of the CEO, members of the board and the executive leadership, and led by the planning director, facilitated the planning process. The organization utilizes a Community Needs Assessment (CNA), SWOT analysis along with community stakeholders during the planning process. A third-party consultant (Julia Teska, PhD) is utilized for the initial setup (Results Oriented Management and Accountability, or ROMA) with partners and stakeholders that participate in the process. The planning team meets regularly to discuss the strategic plan. The planning process helps to create transparency for effective team building and covers a six-month span. The next planning process is scheduled to begin during the fourth quarter of 2024. Each department looks at and develops goals to match its priorities while the CEO and the planning director ensure their goals are developed through sound financial and equity lenses. The planning team will monitor goals, and check-ins will be done monthly with departments and every quarter with the board. The strategic plan will align with staff work plans and a staff position. The planning director will oversee and be responsible for ensuring these actions. Each department has an overall understanding of its goals and the budget will stand as the blueprint.

The organization's staff and board members monitor operations and financial performance in many ways. For example, LIFT tracks its strategic goals through board reports and packets. Dashboards and milestone reports also track the progress of the strategic plan at the department, senior management, committee, and board levels. Both department and employee work plans and related Key Performance Indicators (KPIs) will be utilized as well. The organization has annual operating plans, and each department has annual work plans and budgets.

Technical Operating and Compliance Systems

LIFT Community Action Agency has met this performance objective.

Performance Objective Findings:

Established Contract Management System	
Implementation of Contract Management System	
Compliance with Regulations and Partner Expectations	
Evaluation of Service Delivery Policies	

LIFT uses Salesforce software to maintain a contract management system that tracks, documents, and reports contracts and significant service agreements (professional and affiliated entities) and has a contract management policy to manage associated risks. SharePoint is utilized to house the organization's central location for policies and procedures.

LIFT has a codified and proven contract management system. The organization's contract management process includes submitting applications and renewals, tracking contract deadlines, and keeping a calendar. The organization reviews all contracts and agreements periodically. Also, the organization's tenant and community services policies, grants and contracts policies and procedures, and compliance matrix are regularly reviewed, updated and are current. There have been no deficiencies reported. The organization complies with significant contracts and agreements, providing accurate and timely production reporting for all LOBs (including tracking and reporting the financial performance of HOP, CBE, Housing, AM and Lending). Overall, the organization does comprehensive reviews and ensures all policies, procedures, practices, records, and client management systems are current with organizational changes, applicable regulations, and LOB standards. LIFT includes review and revision dates on policies and procedures. Policies and procedures are all stored on a shared internal drive via SharePoint.

The HR director provides clear oversight and assumes and assures uniform management responsibility of the organization's IT department. One FTE is assigned to the IT department, and an HR specialist provides support. LIFT also has a third-party agreement as an IT service provider to maintain the organization's website and brand guidelines externally. IT is funded through the operating budget. The organization provides robust IT training at each new hire orientation.

LIFT's staff uses Microsoft 365 on Dell or HP computers. The staff authenticates via a single sign-on platform to Microsoft and uses multi-factor authentication for access to an increasing number of applications. The hardware supporting Microsoft and the on-

premises services are servers onsite and an array of storage. Servers are backed up four or more times daily. All the organization's content is replicated nightly and backed up daily in cloud-hosted applications. A backup and recovery plan are in place. Document retention and disaster policies and procedures are codified and reviewed periodically.

Primary file storage is on Microsoft OneDrive within the Salesforce and SharePoint platforms, all compiled and hosted on cloud storage. All staffed properties are connected to the internet, and a VPN connects the properties to each other and to the central offices. Connectivity issues (mainly rural fiber optic and high-speed internet) make it slow at times for the organization. HR and the entire staff use NetSuite software for a wide range of HR functions including time entry, payroll, and staff development.

IT experienced some challenges during the pandemic. LIFT had already performed hardware, software, and cloud conversions prior to the pandemic. The organization managed the transition of day-to-day operations (only adding permanent remote work capabilities) seamlessly and was well-prepared for the pandemic. Remote and hybrid work infrastructure and capabilities such as VPNs, Teams, and other virtual meeting utilities were already in place. LIFT has an IT risk assessment roadmap that was sponsored by a NeighborWorks America grant (two years ago) to provide an ongoing environmental scan. The IT plan will help prioritize data and technology management as assets for improving the innovation and management of the organization. Initiatives and actions included in the IT roadmap are working through initial NetSuite challenges and newness, good security systems, being all-cloud based, and working on rural connectivity challenges.

Appendix A – Performance Against NeighborWorks America OMBG Performance Objectives

External Support and Compliance		Y/N
	Review of annual audit including adequate financial controls	
	Adherence to legal standards and required documents (e.g., IRS Form 990, fidelity insurance with NeighborWorks America as loss payee, whistle blower policy, document destruction policy)	Y
	Compliance with contractual obligations and grant agreements	Y
	Signed conflict of interest statements annually	Y
	Compliance with bylaws	Y
Board Governance	Compliance with NeighborWorks chartering agreement including but not limited to resident representation	Y
		Y/N
	Recruit and sustain a diverse group of knowledgeable members	
	Diversity of board tenure and adequate institutional knowledge. Regular rotation of board and committee chairs	Y
	Documented orientation process	Y
	Documented board (and committee) roles and responsibilities	Y
Monitor and strengthen the organization and its programs and services	Continuous training opportunities that increase board members' contribution	Y
	Meeting practices that promote constructive dialogue and timely decisions, and support fiduciary, strategic and generative leadership	Y
	Documented self-assessment and action plan at least once every three years	Y
		Y/N
	Articulate the mission, accomplishments and goals to the public and garner support	Y
	Hold management accountable for performance against the stated goals, grant and contractual commitments	Y
Strategic Planning/Evaluation	Implemented reporting practices at the board (and committee) level that allow for oversight of programs, LOB and operations	Y
	Adequate financial resources are secured (e.g., healthy liquidity, multi-year surpluses, healthy debt ratios)	Y
		Y/N
	Documented mission statement used in strategic decision-making	Y
Management of the CEO/Executive Director	Documented strategic plan	Y
	Approved annual operating plan	Y
	Annual budget	Y
		Y/N
	Documented responsibilities of the CEO/ED. Monitoring of the goals by the board	Y
	Documented goals to be achieved by the CEO/ED	Y
	Documented annual evaluation of the CEO/ED	Y
	Identify and resolve issues with or beyond the control of management that present risk	Y
	Documented and implemented succession plan	Y

NeighborWorks America
Organizational Assessment Division

Kansas City Office
4435 Main Street, Suite 700
Kansas City, MO 64111

Boston Office
116 Huntington Ave, 12th Floor
Boston, MA 02116