

Minutes of the COCAA Full Board Meeting  
Tuesday, December 10, 2024, at 12:11 pm  
2 East Main Street  
Shawnee, OK

Members Present (\*at Roll Call)

Cleveland  
Vacant  
~~Lisa Schmidt~~

Logan  
Steve Gentling (Zoom)  
Sue DuCharme (Zoom)

Pottawatomie  
~~Tiffany Barrett~~  
Keli Pueblo\*

Lincoln  
Lee Doolen\*  
Vacant

Payne  
Chris Reding\*  
John Chaffin\*

Seminole  
Gary Choate\*  
~~Dennis Phillips~~

Staff Present: Tracy Izell, Susan Nedrow, Cory Swearingen, Thixe Totty and Carol Samuels

Guest: Cassie Curtis, Landmark (Zoom)

1. The meeting was called to order at 12:11 pm by Chris Reding.
2. The roll was called. Five members were present and two members on Zoom, therefore, a quorum was established.
3. Public Expressions - The public may comment only on any item appearing on this agenda, subject to the following restrictions: statements to the COCAA board members are limited to no more than three (3) minutes for each speaker and, collectively, no more than 30 minutes are allowed for public expressions.

Tracy presented outgoing member, Tim Porter, with a plaque of appreciation, and thanked him for his exemplary years of service to COCAA.

It was requested at this time to change the order of the Agenda to allow Thixe Totty to make her report since she had to leave early.

#### 4. Senior Services Training

Thixe Totty

Volunteers Impacting People in Pottawatomie County– Volunteers are in schools, in the VIP building. We have locations in Pink and Tecumseh as well. All volunteer hours are tracked and compiled for reporting and to apply for grants. We are currently serving over 600 hours per month. The highlight of this past year was that Beth Perry won the National Volunteer Award and went to Seattle to accept her award. She was also selected as the OK Community Action Association 2024 volunteer of the year.

Meals on Wheels – We are serving about 45 meals a day and running 8 routes, one of those is a rural route includes the South Rock Creek area and 6 meals are delivered in that area. We have 10 men from OG&E who will be making deliveries for us every Tuesday and Thursday. One of our drivers who has been with us since 2005 is currently in the hospital.

We delivered 8979 meals this year, December meals have not been added in to this total yet. A third are special diet meals. We prepare heart healthy, diabetic and general meals. There are over 20 volunteers that take turns delivering meals. Meals on Wheels is 50 years old, it started with us in 1974 by Cecil and Louise Johnston. The meals are still \$2.50 they were the same price, furnished by the SSM St. Anthony's Hospital. The participants get three benefits from the MOW program: a hot nutritious meal, socialization and well-checks for the families. There have been times when we have found an individual on the floor and we were able to make emergent calls. We have six participants with disabilities, and at least fifteen veterans.

Shoes That Fit – We service 17 schools in Shawnee, Tecumseh, Seminole, South Rock Creek, Bethel. We filled 423 request for shoes, and each student receives five pair of socks. Amy with the Chamber of Commerce assists with the Seminole area; we received monetary donations from the United Presbyterian Church - \$1750; Sorority ESA - \$1000; \$10,000 from Bison Metals and they bought shoes as well. We gave 250 pairs of socks to the homeless.

VITA Tax Assistance Program - We received another grant and we are shooting to be open 2 to 3 days for tax assistance. Tracy, Susan and I are looking for volunteer preparers.

The kids that received shoes create Valentines to give to the Veterans for Valentines Day. Last year the students made over a1000 valentines and they were distributed to the VA Hospital Center in OKC, VA Center in Norman, and the VFW in Shawnee.

Last year a donor made 15 Christmas gift baskets, for males and females, and donate to those who would not get a gift. These baskets were full of items. This year the same person and her friends donated 30 baskets and will be given to the residents at South Central and Angels Acres. Thixe and her group will deliver to the residence but the staff will hand them out to the recipients.

Thixe was honored this past year for the Community Action State Guy Leadership Award. Chris commended Thixe on her dedication and hard work to these programs.

5. **Audit Landmark Presentation – Landmark CPA, LLC**

Thanked COCAA for the opportunity to serve as auditors this year.

A draft copy was provided to the board.

Cassie began that this is only a draft copy. We have not made the full financial statements through the review processes. There are a couple of phases for the review to ensure that the financial statements are at the utmost quality and that there are no changes. She does not expect any significant changes to this draft, only minor clarification or formatting changes. If there are significant changes the staff will be made aware.

She will talk about potential changes waiting on clarification as we go through the report.

**Page 1 - Independent Auditors Report**

We are issuing a clean opinion on the report. Everything this looks good from an audit perspective. We do have a few adjustments, but Tracy and Susan agreed to those, and we are working forward with those. It is a clean opinion; it will be an unqualified opinion.

**Page 1, Emphasis of Matter**

We did have to make some corrections that would affect prior periods. On page 16, in footnote 14, there were a couple of different things that came to our attention that needed to be corrected. She began with the Property and Equipment. Susan noticed that there were a couple of buildings and the associated land with those buildings that were no longer owned by COCAA that had been deemed to another organization, and we no longer had the deed. Those needed to be removed from the books. She also noticed that there was building that had never been picked up on

the depreciation schedule. We needed to make an adjustment to clean that up. That is what is listed on the table on **Note 14** the first line item. There would an adjustment to the net assets.

Also, for COCCA's investment in Millenium Sooner LLC. In the past couple of years, this year and two years prior, COCAA has received Home funds from OHFA in order to build the Shawnee project. These funds that COCAA received, went to Millennium Sooner in order to build the project. For general accepted accounting principle purposes, this should have been reflected as an increase in our investment to Millenium each year we should have seen a slight increase in our investment. When we received the K1 from Millenium last it just showed \$588 which is what we should on our balance sheet as our investment in MS. This year the K1 showed \$400,000 as our investment in MS. We agree with that final amount, the problem, it should have been recognized each year. When we received the home funds, we should have shown that as an increase in investment. That is all we are doing with this prior period adjustment is getting that up to speed. Ultimately, it was just a timing issue that should have been recognized in previous years. For the uniform guidance purposes, on showing these expenditures on the Schedule of Expenditures Federal and State Awards, it was done correctly, because you do have to show those expenses each year and we did. We should have done for GAP financial statement purposes on our balance sheet and income statement. It should have been shown as an increase in investment instead of expenses in those years.

#### **Page 5 - Statement of Financial Position**

She pointed out that the investment in Millenium took a big increase this year. So, we have a big asset increase mainly due to that investment.

**Current Liabilities and Liabilities section** – This was much in line with last year. There is a deferred revenue listed in our current liabilities of \$70,000. It is our understanding that if that money is not used by the end of December 31<sup>st</sup>, that will need to be paid back. That is why we are showing that amount as Deferred Revenue. We are still waiting on clarification. The only thing that might change is if it doesn't have to be paid or no restrictions, then we can show it as a restricted donation on our revenue instead of a line item of deferred revenue on our balance sheet as a liability.

Chris explained the money came from ARPA money for the purpose of a location. There is a property we are trying to get the owners to sell. We submitted an offer last

Friday. There is another property around the corner we are also trying to purchase and get a contract by December 31, 2025.

### **Statement of Activities**

There was a bit of a decrease in revenue in federal funding this year. The majority of that is due to prior year still showing COVID money that had been received. During years 2021,22 and 23, there was a lot of revenue and support coming for different COVID monies. Now that COVID monies are no longer available, our revenue and support are back to pre-COVID. Cassie checked figures prior years and assessed that our revenue is back in line with pre-COVID. If it seems we are experiencing a decrease in funding, we are back to normal operations now that COVID money has gone away. At the bottom of the page, you can see the correction of error on the financial statement.

### **Statement of Functional Expenses**

Again, this much in line with how everything has been categorized in the last couple of years. There is a decrease in expenses compared to last year which is expected with the decrease in funding.

### **Page 8 - Statement of Cash Flows**

The net cash from operating activities, which is a good indicator of how COCAA is able to keep up with normal operating items. It is showing \$134,256 as net cash from operating activities.

These are the significant points main Cassie wanted to share on the statements.

As far as the notes to the financial statements, most of these we had last year, she did not feel like there were anything significant that stands out from an audit perspective.

### **Page 18 – Schedule of Expenditures of Federal and State Awards**

Again, there was not any new funding this year we don't have the COVID Funding. There were not any major findings on the Community Services Block Grant and we are issuing a clean opinion for this grant.

Cassie concluded the report by stating she wanted to point out from an audit perspective anything that stood out.

She did not anticipate any major changes from this presentation, if there is she will notify COCAA. We will wrap up clarifications with Tracy and Susan to be able to make the end of year deadline.

Chris asked when this report would be dated. Cassie responded that the date will change to the Board approval date.

6. Motion, Discussion to vote to approve or disapprove of the Fiscal Year Audit ending 03/31/2024.

**MOTION: Motion made by Lee Doolen to approve the Fiscal Year Audit ending 03/31/2024. Seconded by John Chaffin.**

**Vote: Reding-Yes; Doolen-Yes; Pueblo-Yes; Chaffin-Yes; Gentling- Yes; Choate – Yes; DuCharme-Yes**

The motion was passed unanimously.

7. Motion, Discussion to approve or disapprove the minutes of the October 15, 2024 board meeting.

**MOTION: Motion made by Lee Doolen to approve the October 15, 2024 board meeting. Seconded by Keli Pueblo.**

**Vote: Reding-Yes; Doolen-Yes; Pueblo-Yes; Chaffin-Yes; Gentling- Yes; Choate – Yes; DuCharme-Yes**

The motion was passed unanimously.

8. Executive Director's Report – Tracy Izell

There is a board report in the packet so Tracy highlighted a few activities for the month.

The Church of Latter Day Saints gave \$21,000 for Shoes That Fit and we were able to provide shoes to students in all of our counties except for Pottawatomie since Thix has this county covered.

We are exploring another grant through this same source. We met with them on November 14 and discussed ways to partner. I will contact Julie Poole about this

and possibly funding for Shoes That Fit. The school administrators were very excited and sent us Thank you cards.

We received a two year Diaper Distribution grant that Elena Johnson, County Manager for Lincoln and Seminole counties, will take the lead and locate 75 families to participate.

Grandparents Raising Grandchildren raised donations toward turkeys and food baskets for 20 Grandparents. Sam and Carol gathered these donations and made the distribution.

Carol completed the 8 week Case Management online training course through the University of North Carolina and Community Action. Keli asked what the training consisted of, Carol responded that it was geared toward how we relate to clients and geared to Community Action programs. I appreciated feedback from Carol and will be looking to other staff taking the training.

9. Motion, Discussion to approve or disapprove the Executive Director's Report.

**MOTION: Motion made by Keli Pueblo to approve the Executive Director's Report. Seconded by Gary Choate.**

**Vote: Reding-Yes; Doolen-Yes; Pueblo-Yes; Chaffin-Yes; Gentling- Yes; Choate – Yes; DuCharme-Yes**

The motion was passed unanimously.

10. Motion, Discussion and to vote to approve or disapprove Finance Report.

Susan began the report with acknowledgement of the audit. Our full expectation is that it will go into the Clearinghouse before Christmas break, and will provide the needed information. They were good to work with, very understanding and helpful. Keli asked how much the firm was charging to do our audit. Tracy said last year that the final cost was \$59,500 but we don't have the final cost yet.

Susan referred to the Summary AP ledger and said because of the date of the board meeting there are few things that have not been included from November. Next month the November activities will be in the report. This results in a significant difference of \$37,000 to prior month because of the timing. We like to close our books by the 10<sup>th</sup> of each month, which gives us a week to get our board and

expense reports but with the early date of the Board meeting not all invoices were posted.

The statement of Financial Position has no significant changes. There is a an accounts receivable balance of \$159,000, and that is before November accruals for receivables which will be somewhere between \$80,000 or \$90,000 which increase the balance. There is the \$70,000 Deferred Revenue on page 2 from the ARPA funding that Cassie referred to in her report. We did include that in our Financial statements.

Statement of Revenue and Expenditures - overall the agency's current period total revenue is \$42,000. Again, we will have \$80,000 worth of receivables to add to that.

Year to date revenue over expenditures - our expenditures are in excess of our revenues, that will be the case most of the year long, due to the Healthy Steps program reimbursement at the end of the contract period. We subsidize them throughout the year so we will have a deficient in revenues because the way the program is designed. Current year \$111,000 is revenue under expenditures but will be booking about \$82,000 in receivables.

The next page lists the Programs by summary incoming expenses. The top part of this form shows what our year-to-date numbers are, the second area of the forms shows the month of November, specifically. The notes on the bottom include what we expect to book for receivables. I mentioned the write offs, there is just a little bit related to COTS billing. This is a summary sheet of the programs and details to support the summary sheet are included.

Chris asked that in the minutes a special flagged note about the date shift so that when we look at the reports we will have our memories jogged accordingly.

**MOTION: Motion made by Lee Doolen to approve the Finance Report.  
Seconded by Keli Pueblo.**

**Vote: Reding-Yes; Doolen-Yes; Pueblo-Yes; Chaffin-Yes; Gentling- Yes;  
Choate - Yes; DuCharme-Yes**

The motion was passed unanimously.

Tracy commended Susan and Sonia for the remarkable job they are doing with an audit on top of the daily work.

11. Motion, Discussion and to vote to approve or disapprove Program Report.

The Program Committee met in November and approved the Committee Report for September.

New funding proposals:

Community Services Block Grant 2025 – We got allocation last week and we will be working on application plus the budget.

SSM Health Grant – We submitted a proposal for Meals on Wheels program, and received notification that we did not receive that grant this year.

Impact Oklahoma Grant – We submitted the Letter of Intent for \$100,000 grant to be used for Shoes That Fit in Logan and Cleveland Counties over a two-year period. We received notification that we can submit a full application due in January.

The Carl C. Anderson Sr. & Marie Jo Anderson Charitable Foundation – Looking to this new grant. This is possible funding for Grandparents Raising Grandchildren up to possibly \$20,000. We are still trying to work out details for this grant. It is an open ongoing application cycle so we can submit any time.

Funding updates:

Community Services Block Grant 2024 – We received a 6<sup>th</sup> allocation for \$5898 bringing the total grant amount to \$951,610.

Diaper Distribution Grant – We received a 2-year grant from the State Association.

ODOT State Revolving Fund Grant – We received \$80,685 for the 2024-25 grant cycle.

Client Services Reports:

The COCAA programs and client services reports are included in your packet.

The COCAA Emergency Solutions Grant policies and Procedures were not presented at the November Committee meeting but are included as an item on today's agenda for the full board to approve as required each year. There were several revisions they had updated for the 2024 contract.

Monitorings:

CSBG and SAF CAA Monitoring – The report responses and the follow up report was in the committee packets. There is one item that is still open that we have to respond to by Friday. Susan and I will be working on this.

**MOTION: A motion was made by Gary Choate to approve the Program Report. Seconded by John Chaffin.**

**Vote: Reding-Yes; Doolen-Yes; Pueblo-Yes; Chaffin-Yes; Gentling- Yes; Choate – Yes; DuCharme-Yes**

The motion was passed unanimously.

12. Motion, Discussion and to vote to approve or disapprove ESG Policies and Procedures.

Cory informed the board that the ESG requirements had changes for this years policies, ODOC gave us a copy of their policy so we could update our policy and procedures. Many of the changes discussed racial equity, inclusion, trauma. The other item was language access. The 2024 contract ODOC changed the forms for the program because of the language barriers that we have within the state Oklahoma and standardized the forms for ESG recipients so that they could be translated into Vietnamese, Spanish and Chinese. We are required to use the forms.

They did mention late audits and how that affects ESG funding for programs, and that has a lot to do with last year's audits.

We now have to check our vendors to make sure they meet SAM.gov criteria and we must have documentation in our files.

Chris asked besides the nomenclature changes, if there were any policy or any activity we would have to change. Cory stated that she didn't see any this year. We had a couple of cases when we had to contact ODOC for clarification.

**MOTION: A motion was made by John Chaffin to approve the ESG Policies and Procedures. Seconded by Keli Pueblo.**

**Vote: Reding-Yes; Doolen-Yes; Pueblo-Yes; Chaffin-Yes; Gentling- Yes; Choate – Yes; DuCharme-Yes**

The motion was passed unanimously.

13. Motion, Discussion and to vote to approve or disapprove possible employees eligible for VITA Assistance.

Tracy explained that in order to serve our employees with tax preparation services through our VITA grant, we have to identify the employees, get board approval, then send to the attorney for review. The last step is to send to Commerce for review. Last year we started this process late so we are starting in December.

Tracy provided a list of employees who in theory may qualify for VITA.

For clarification, Keli asked if this was a list of employees who may be able to take advantage of the tax preparation services because they qualify. Tracy explained they qualify based on their wages are at COCAA. Wages must be under \$67,000 for the year.

Chris stated that as a rule COCAA employees are not eligible for services, this is an exception.

Keli asked if the employees know they are on the list or if they volunteered. Tracy responded that she is presenting a list of employees based on their wages just in case they want to take advantage of tax services but they do not have to use VITA. Tracy added that if she waited for volunteers chances are it would be around tax time which is entirely too late.

**MOTION: A motion was made by John Chaffin to approve the possible employees eligible for VITA Assistance. Keli Pueblo seconded the motion:**

**Vote: Reding-Yes; Doolen-Yes; Pueblo-Yes; Chaffin-Yes; Gentling- Yes; Choate – Yes; DuCharme-Yes**

The motion was passed unanimously.

14. Motion to enter into Executive Session to discuss Evaluation/Compensation of Tracy Izell, Executive Director.

**MOTION: A motion was made by Lee Doolen to approve to enter into executive session to discuss Evaluation/Compensation of Tracy Izell, Executive Director. Seconded by Gary Choate.**

**Vote: Reding-Yes; Doolen-Yes; Pueblo-Yes; Chaffin-Yes; Gentling- Yes; Choate – Yes; DuCharme-Yes**

The motion was passed unanimously. The board entered into Executive Session.

15. MOTION TO ADJOURN

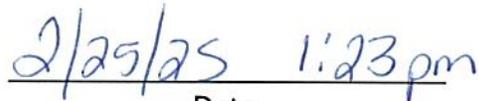
**MOTION:** After all business had been discussed, a motion was made by Lee Doolen to adjourn the meeting. Seconded by Gary Choate.

**Vote:** Reding-Yes; Doolen-Yes; Pueblo-Yes; Chaffin-Yes; Gentling- Yes; Choate - Yes; DuCharme-Yes

Motion passed unanimously. Meeting adjourned at 2:05.



Signature



Date