REQUEST FOR PROPOSALS AND ATTACHMENTS

Wayne County Action Program, Inc.

d/b/a Finger Lakes Community Action

AUDIT COMMITTEE

REQUEST FOR PROPOSALS

for

ANNUAL AUDIT SERVICES FOR FY 2026

August 24, 2026

51 BROAD STREET, LYONS, NY 14489

NOTICE:

TO FIRMS SUBMITTING PROPOSALS

TO CONDUCT FY2026 AUDIT SERVICES

for

Wayne County Action Program, Inc.

d/b/a Finger Lakes Community Action

In the event that it becomes necessary to issue Addendums to this agency's Request for Proposals from qualified firms of Certified Public Accountants to perform an annual audit of Wayne County Action Program, Inc.'s, d/b/a Finger Lakes Community Action financial statements for FY 2026, said Addendums will be posted on our website (https://www.fingerlakescommunityaction.org) and mailed to firms that received Request for Proposal packets from the agency. It is your responsibility to consult this website periodically for Addendums before submitting your proposal.

WAYNE COUNTY ACTION PROGRAM, INC.

REQUEST FOR PROPOSALS

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WAYNE COUNTY ACTION PROGRAM, INC.
REQUEST FOR PROPOSALS

I. INTRODUCTION

A. General Information

Wayne County Action Program, Inc., d/b/a Finger Lakes Community Action is requesting proposals from qualified firms of certified public accountants to conduct an audit of its financial statements for the fiscal year ending 12/31/26. This service is to be performed in accordance with generally accepted auditing standards, in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as well as other procedures to enable you to express an opinion and to render the required reports.

There is no expressed or implied obligation for Wayne County Action Program, Inc. to reimburse responding firms for any expenses incurred in the preparing of proposals in response to this request.

To be considered, six copies of the proposal must be received by Lou Martino, Chief Financial Officer at 51 Broad Street, Lyons, NY 14489 and one copy as an e-mail attachment to Lou.Martino@waynecap.org, by **September 14, 2026**. Wayne County Action Program, Inc. reserves the right to reject any or all proposals submitted.

Proposals submitted will be evaluated by the members of the Wayne County Action Program, Inc. Audit Committee of the Board of Directors, and the Agency's Officers.

During the evaluation process, the aforementioned individuals and Wayne County Action Program, Inc., reserve the right, where it may serve the agency's best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the agency and its Audit Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

Wayne County Action Program, Inc reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between Wayne County Action Program, Inc. and the firm selected.

It is anticipated that the selection of a firm will be completed by **October 1, 2026**. Following the notification of the selected firm, it is expected that a contract will be executed between both parties by **November 15, 2026**.

B. Term of Engagement

A one-year contract is contemplated, subject to the recommendation of the Audit Committee, the satisfactory negotiation of terms (including a price acceptable to both Wayne County Action Program, Inc. and the selected firm), and the concurrence of the Board of Directors by official vote.

C. Subcontracting

Firms submitting proposals and will be subcontracting portions of the work are encouraged to consider subcontracting portions of the engagement to small audit firms or audit firms owned and controlled by socially and economically disadvantaged individuals. If this is to be done, that fact, and the name of the proposed subcontracting firms, must be clearly identified in the proposal. Following the award of the audit contract, no additional subcontracting will be allowed without the express prior written consent of Wayne County Action Program, Inc.

II. NATURE OF SERVICES REQUIRED

A. General

Wayne County Action Program, Inc. is soliciting the services of qualified firms of certified public accountants to conduct an annual audit of its financial statements for the fiscal year ending 12/31/2026. This audit is to be performed in accordance with the provisions contained in this request for proposals.

B. Scope of Work to be Performed

Wayne County Action Program, Inc. desires the auditor to express an opinion on the true and officially authorized presentation of its basic financial statements in conformity with generally accepted accounting principles and the required or restricted demands of its funders.

Wayne County Action Program, Inc. also desires the auditor to express an opinion on the fair presentation of its combining and individual fund, financial statements, and schedules in conformity with generally accepted accounting principles. The auditor is required to audit the supporting schedules contained in the comprehensive annual financial report, and to provide an "in-relation-to" opinion on the supporting schedules based on the auditing procedures applied during the audit of the basic financial statements of combined and individual fund financial statements and schedules.

The auditor shall also be responsible for performing certain procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

The auditor is required to audit the schedule of expenditures of state and federal awards and to provide an "in-relation-to" report on the schedule which is based on the auditing procedures applied during the audit of the financial statements.

C. Auditing Standards To Be Followed

To meet the requirements of this request for proposals, the annual audit shall be performed in accordance with: generally accepted auditing standards, in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as well as other procedures to enable you to express an opinion and to render the required reports.

D. Reports to be Issued

Following the completion of the annual audit for FY 2026, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal awards in relation to the audited financial statements.

2. A report on compliance and internal control over financial reporting based on an audit of the financial statements

3. A report on compliance and internal control over compliance applicable to each major federal program in accordance with 2 CFR Part 200. The reports on internal

control and compliance shall each include a statement that the report is intended for the information and use of the Finance Committee of the Board of Directors, agency officers, specific legislative or regulatory bodies, federal/ state awarding agencies and if applicable, pass-through entities but is not intended to be, and should not be, used by anyone other than these specified parties.

In the required report[s] on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report[s] on compliance and internal controls.

The reports on compliance and internal controls shall include all instances of noncompliance.

Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts, or indications of illegal acts, of which they become aware to the following parties: the Wayne County Action Program, Inc. Chairman of the Board of Directors and the Chief Executive Officer.

Reporting. Auditors shall assure themselves that the Wayne County Action Program, Inc. Audit Committee of the Board of Directors and agency officers are informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards;
2. Significant accounting policies;
3. Management judgments and accounting estimates;
4. Significant audit adjustments;
5. Other information in documents containing audited

Financial Statements;

6. Disagreements with management;
7. Management consultation with other accountants;
8. Major issues discussed with management prior to retention;
9. Difficulties encountered in performing the audit.

E. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by Wayne County Action Program, Inc. of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- WAYNE COUNTY ACTION PROGRAM, INC.:
- NYS DEPARTMENT OF STATE, Office of Community Services;
- U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES, Administration for Children & Families;
- U. S. General Accounting Office (GAO);
- Parties designated by the federal or state governments or by Wayne County Action Program, Inc. as part of an audit quality review process;
- Auditors of entities of which Wayne County Action Program, Inc. is a sub-recipient of grant funds;

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE AGENCY

A. Name and Telephone Number of Contact Persons/Organizational Chart

The auditor's principal contact with the agency will be:
Lou Martino, Chief Financial Officer, who will coordinate the assistance to be provided by the Wayne County Action Program, Inc. to the auditor.

Lou Martino, CFO
315-333-4155 Ext. 3102
Lou.Martino@waynecap.org

Organizational Chart (See Appendix E)

B. Background Information

Wayne County Action Program, Inc. d/b/a Finger Lakes Community Action (the Organization) serves six counties around the Finger Lakes – Wayne, Ontario, Seneca, Yates, Cayuga and Livingston. Our fiscal year begins on 1/1 and ends on 12/31. Agency Officers assume ultimate responsibility for all privately and publicly funded projects; providing fiscal oversight, human resource functions and regulatory oversight. The accounting and financial reporting functions of the agency are centralized.

Since 1966, WCAP has implemented vital programs for low-income and in-crisis people, based on the philosophy that individuals do not act in isolation but belong to a larger family and community. Our infrastructure helps to easily accommodate multiple responsibilities including management of the Foster Grandparent Program, Weatherization, and Head Start programs in various locations throughout the county for 60 years. WCAP provides nonjudgmental support, education, community service referrals and case management; employs staff competent in English, Spanish and American Sign Language and conducts trainings for other county departments and community agencies.

Wayne County Action Program, Inc. is made up of six (6) major program areas. The agency has approximately $12,000,000 in payroll, covering over 500 employees, with a total budget exceeding $24,000,000 for 2026.

More detailed information on the agency and its function can be found at its web site: https://www.fingerlakescommunityaction.org

C. Fund Structure

Wayne County Action Program, Inc. uses the following fund types and account groups in its financial reporting:

(See Appendix F: "Summary Budgetary Information")

D. Budgetary Basis of Accounting

Wayne County Action Program, Inc. prepares its budgets on a basis consistent with generally accepted accounting principles.

E. Federal and State Awards

During the fiscal year most recently audited, Wayne County Action Program, Inc. received the following:

(See Appendix D: "Vendor Responsibility Document")

Wayne County Action Program, Inc. is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's *Codification of Governmental and Non-Profit Organization Accounting and Financial Reporting Standards,* Section 2100. Using these criteria, component units are included in the County of Wayne's financial statements.

The management of the Wayne County Action Program, Inc. has identified the following component units for inclusion in the Wayne County Action Program, Inc.'s financial statements:

- Head Start / Early Head Start Program
- Weatherization Program
- School Age- Community Schools & Steady Work
- Healthy Families NY Program
- Foster Grandparent Program
- Community Services Block Grant

- Retired Senior Volunteer Program (RSVP)
- Tax Counseling for the Elderly Program
- Behavioral Health and ACE Services
- Child and Adult Care Food Program
- Transitional Housing

F. Magnitude of Finance Operations

The finance department is headed by Lou Martino, Chief Financial Officer for Wayne County Action Program, Inc., and consists of three full-time employees. In addition, human resources and payroll consist of three additional full-time employees. The principal functions performed and the number of employees assigned to each are as follows:

Function	Number of Employees
Accounting/Finance Office	4
Payroll and Benefits	3

G. Computer Systems – Finance/HR

Hardware

Type of Equipment	Quantity	Make of Equipment	Networked?
Desktop PC's	7	Dell	Yes
Laptop	6	Dell	Yes
Servers	1	Dell	Yes

Software

Vendor	Major Applications
Microsoft	- Operating Systems and MS Office Applications
Fund EZ	- General Ledger, Purchase Orders, A/P, Budget.
Paychex Inc.	- Payroll/Personnel/Benefit

H. Internal Audit Function

Wayne County Action Program, Inc. does not maintain an internal audit function. All fiscal policies and procedures follow GAAP, are approved by the WCAP Board of Directors and the Finance Committee, and are published, bound and available upon request.

I. Availability of Prior Audit Reports

Prior Audit Reports are available for review upon request.

IV. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates up to and including the date proposals are due to be submitted:

Request For Proposal (RFP) issued:	8/24/2026
Due Date for Notification of Interest:	9/11/2026
Due Date for Proposals:	9/14/2026

B. Anticipated Notification and Contract Dates

Selected Firm Notified By:	10/1/2026
Contract By Date:	11/15/2026

C. Date Audit May Commence: 4/1/2027

Wayne County Action Program, Inc. will have all records ready for audit and all management personnel available to meet with the firm's personnel as of 4/01/2027. Preliminary fieldwork may be scheduled for late November or December 2026.

D. Schedule for the FY 2026 Annual Audit.

Each of the following should be completed by the auditor no later than the dates indicated.

1. The auditor shall provide a completed report together with all recommendations and suggestions for improvement to

the Chief Executive Officer and Chief Financial Officer by **May 20, 2027.**

2. A revised report, including a draft auditor's report shall be delivered to the Audit Committee of the Wayne County Action Program, Inc. Board of Directors by **May 27, 2027.**

   A. The final report and ten (10) signed copies should be delivered to Lou Martino, CFO and Janelle Cooper, CEO, at 51 Broad Street, Lyons, NY 14489, on or before **June 3, 2027.**

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Finance Department and Clerical Assistance

The finance department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the Wayne County Action Program, Inc.

B. Information Technology (IT) Assistance

The following IT personnel will be available to assist the auditor in performing the engagement:

<u>Position</u>

IT Director

IT personnel will also be available to provide systems documentation and explanations. The auditor will be provided computer time and the use of the Wayne County Action Program's computer hardware and software. A secure log-in will be provided with view only access to the system.

C. Work Area, Telephones, Photocopying and Faxing

Wayne County Action Program, Inc. will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to a telephone line, photocopying and faxing facilities subject to the following restrictions:

Must be related to engagement.

D. Report preparation, editing and printing shall be the responsibility of the auditor.

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. Submission of Notification of Interest

   Firms interested in submitting a proposal must submit notification by September 11, 2026. Failure to meet this timeframe will disqualify firms from submitting a proposal.

2. Inquiries

   Inquiries concerning the request for proposals and the subject of the request for proposals must be made to:

   Lou Martino, CFO
   Wayne County Action Program, Inc.
   51 Broad Street
   Lyons, NY 14489
   315-333-4155 Ext. 3102
   Lou.martino@waynecap.org

CONTACT WITH PERSONNEL OF WAYNE COUNTY ACTION PROGRAM, INC. OTHER THAN THE AGENCY CONTACT REGARDING THIS REQUEST FOR PROPOSALS MAY BE GROUNDS FOR ELIMINATION FROM THE SELECTION PROCESS.

3. Submission of Proposals

The following material is required to be received by September 14, 2026 for a proposing firm to be considered:

a. A master copy (so marked) of a Technical Proposal and Seven (7) copies to include the following:

i. <u>Title Page</u>

Title page showing the request for proposals subject, the firm's name, the name, address and telephone number of the contact person, and the date of the proposal.

ii. <u>Table of Contents</u>

iii. <u>Transmittal Letter</u>

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement, and a statement that the proposal is a firm and irrevocable offer for ninety (90) days.

iv. <u>Detailed Proposal</u>

The detailed proposal should follow the order set forth in Section VI B of this request for proposals.

v. Executed copies of <u>Proposer Guarantees</u> and <u>Proposer Warranties,</u> attached to this request for proposal <u>(Appendix A and Appendix B)</u>

b. The proposer shall submit an original and seven (7) copies of a dollar cost bid in a separate sealed envelope marked as follows:

SEALED DOLLAR COST BID
PROPOSAL
FOR
WAYNE COUNTY ACTION PROGRAM, INC.
FOR
ANNUAL AUDIT
FY2026

c. Proposers should send the completed proposal consisting of the two separate envelopes to the following address:

Lou Martino, CFO
Wayne County Action Program, Inc.
51 Broad Street
Lyons, NY 14489

B. Technical Proposal

1. General Requirements

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent, comprehensive fraud audit of Wayne County Action Program, Inc. in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT.

The Technical Proposal should address all the points outlined in the request for proposals (excluding any cost information which should only be included in the sealed dollar cost bid). The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. Items 2 – 10 below must be included to be considered:

2. Independence

The firm should provide an affirmative statement that is independent of Wayne County Action Program, Inc. as defined by [generally accepted auditing standards/the U.S. General Accounting Office's *Government Auditing Standards* (1994)]

The firm also should provide an affirmative statement that it is independent of all of the departments (programs) of the Wayne County Action Program, Inc. as defined by those same standards.

The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving Wayne County Action Program, Inc or any of its programs or departments for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give Wayne County Action Program, Inc written notice of any professional relationships entered into during the period of this agreement.

3. License to Practice in New York

An affirmative statement should be included that the firm and all assigned key professional staff are properly registered/licensed to practice in New York State.

4. Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed, and the number and nature of the professional staff to be employed in this engagement on a full-time basis, and the number and nature of the staff to be so employed on a part-time basis.

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

5. Partner, Supervisory, and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in New York State. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

The proposer should identify the extent to which staff to be assigned to the audit reflect Wayne County Action Program, Inc.'s commitment to Affirmative Action.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted, or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of Wayne County Action Program, Inc. However, in either case, Wayne County Action

Program, Inc. retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of Wayne County Action Program, Inc. which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided the replacements have substantially the same or better qualifications or experience.

6. Prior Engagements with Wayne County Action Program, Inc.

   List separately all engagements within the last five years, ranked on the basis of total staff hours, for Wayne County Action Program, Inc. by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. Similar Engagements With Other Government Entities

   For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 4) performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

8. Specific Audit Approach

   The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposal. In developing the work plan, reference should be made to such sources of information as Wayne County Action Program, Inc's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

a. Proposed segmentation of the engagement

b. Level of staff and number of hours to be assigned to each proposed segment of the engagement

NO DOLLAR AMOUNTS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL

c. Sample size and the extent to which statistical sampling is to be used in the engagement

d. Type and extent of analytical procedures to be used in the engagement

e. Approach to be taken to gain and document an understanding of Wayne County Action Program, Inc. internal control structure.

f. Approach to be taken in determining laws and regulations that will be subject to audit test work

g. Approach to be taken in drawing audit samples for purposes of tests of compliance

9. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from Wayne County Action Program, Inc.

10. Report Format

The proposal should include sample formats for required reports.

C. Sealed Dollar Cost Bid

1. Total All-Inclusive Maximum Price

The sealed dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

Wayne County Action Program, Inc. will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

The first page of the sealed dollar cost bid should include the following information:

a. Name of Firm

b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with Wayne County Action Program, Inc.

c. A Total All-Inclusive Maximum Price for the 2026 engagement.

2. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each

The second page of the sealed dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix C) that supports the total all-inclusive maximum price.

3. Out-of-pocket Expenses Included in the Total All-Inclusive Maximum Price and Reimbursement Rates

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates used by the Wayne County Action Program, Inc. for its employees. All estimated out-of-pocket expenses to be reimbursed should be presented on the second page of the sealed dollar cost bid in the format provided in the attachment (Appendix C). All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

In addition, a statement must be included in the sealed dollar cost bid stating the firm will accept reimbursement for travel, lodging and subsistence at the prevailing Wayne County Action Program, Inc. rates for its employees.

4. Rates for Additional Professional Services

If it should become necessary for the Wayne County Action Program, Inc. to request the auditor to render any additional services to either supplement the services requested in this RFP, or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between Wayne County Action Program, Inc. and the firm. Any such additional work agreed to between Wayne County Action Program, Inc. and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

5. Manner of Billing

Progress billings will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Up to twenty-five percent (25%) of the total quoted price may be invoiced upon job commencement, fifty percent (50%) may be invoiced upon completion of the Exit Conference and the final twenty-five percent (25%) may be invoiced upon the delivery of ten (10) final FY 2026 audit copies.

VII. EVALUATION PROCEDURES

A. Audit Committee

Proposals submitted will be evaluated by a five (5) member Committee selected by Wayne County Action Program, Inc., consisting of the Audit Committee of the Board of Directors.

B. Review of Proposals

The Audit Committee of the WCAP Board of Directors will use a point formula during the review process to score proposals. Each member of the Audit Committee will first score each technical proposal by each of the criteria described in Section VII C below. The full Audit Committee will then convene to review and discuss these evaluations and to combine the individual scores to arrive at a composite technical score for each firm. At this point, firms with an unacceptably low technical score will be eliminated from further consideration.

After the composite technical score for each firm has been established, the sealed dollar cost bid will be opened and additional points will be added to the technical score based on the price bid. The maximum score for price will be assigned to the firm offering the lowest total all-inclusive maximum price.

Wayne County Action Program, Inc. reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

C. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria which will be considered during the evaluation process.

1. Mandatory Elements

   a. The audit firm is independent and licensed to practice in New York State.

   b. The firm has no conflict of interest with regard to any other work performed by the firm for the Wayne County Action Program, Inc.

   c. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.

   d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.

2. Technical Quality: (Maximum Points - 60)

   a. Expertise and Experience

      (1) The firm's past experience and performance on comparable non-profit engagements

      (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation

      (3) Experience with similar State and Federal Assistance Programs

      b. Audit Approach

         (1) Adequacy of proposed staffing plan for various segments of the engagement

(2) Adequacy of sampling techniques and analytical procedures

3. Price: (Maximum Points - 40)

COST WILL NOT BE THE PRIMARY FACTOR IN THE SELECTION OF AN AUDIT FIRM

D. Presentations

During the evaluation process, the Audit Committee may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Audit Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

E. Final Selection

Wayne County Action Program, Inc. will select a firm based upon the recommendation of the Audit Committee and the ultimate direction of its Board of Directors.

It is anticipated that a firm will be selected by October 1, 2026. following notification of the firm selected, it is expected a contract will be executed between both parties by November 15, 2026.

F. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between Wayne County Action Program, Inc. and the firm selected.

Wayne County Action Program, Inc. reserves the right without prejudice to reject any or all proposals.

APPENDICES

A. Proposer Guarantees

B. Proposer Warranties

C. Format for Schedule of Professional Fees and Expenses to Support the Total All-Inclusive Maximum Price

D. Vendor Responsibility Document

E. Organizational Chart

F. Summary Budgetary Information (Chart of Accounts, Funding Sources, Agency Budget Summary)

G. Standard Legal Language to be included in the Audit Contract

APPENDIX A

PROPOSER GUARANTEES

I. The proposer certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Nature of Services Required.

II. The proposer has read Appendix G. Contractual Requirements, and agrees that the rights and prerogatives as detailed in that appendix are retained by the Wayne County Action Program, Inc.

III. The proposer agrees to be bound by the contractual requirements delineated in Appendix G.

Signature of Official:

Name (typed):

Title:

Firm:

Date:

APPENDIX B

PROPOSER WARRANTIES

A. Proposer warrants that it is willing and able to comply with State of New York laws with respect to foreign (non-state of New York) corporations.

B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.

C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of Wayne County Action Program, Inc.

D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official:

Name (typed):

Title:

Firm:

Date:

APPENDIX C
Page 1

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR ANNUAL AUDIT OF FY 2026

	Standard Hourly Rates	Quoted Hourly Rates
Partners		
Managers		
Supervisory staff		
Staff		
Other (specify):		
Subtotal		
Total for services Described in Section II E of the RFP (Detail on subsequent pages)		
Out-of-pocket expenses:		
Meals and lodging		
Transportation		
Other (specify): ________		
Total all-inclusive maximum price for 2026 audit		

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.

APPENDIX C
Page 2

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF THE 2026 FINANCIAL STATEMENTS:

COMBINING SCHEDULE - ALL SERVICES

DESCRIBED IN RFP SECTION III E

Nature of Service To Be Provided	Schedule	Total Price

EACH SERVICE DESCRIBED IN RFP SECTION II E SHOULD BE SUPPORTED BY AN INDIVIDUAL SCHEDULE IN THE FORMAT PROVIDED ON PAGE 3 OF THIS APPENDIX.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF THE 2026 FINANCIAL

STATEMENTS:

SUPPORTING SCHEDULE FOR [NAME OF SERVICE]

	Standard Hourly Rates	Quoted Hourly Rates
Partners:		
Managers:		
Supervisory staff:		
Staff:		
Other (specify):________________________________		
Subtotal:		
Out-of-pocket expenses:		
Meals and lodging:		
Transportation:		
Other (specify):________________________________		
Total price for [NAME OF SERVICE]		

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price

APPENDIX

D

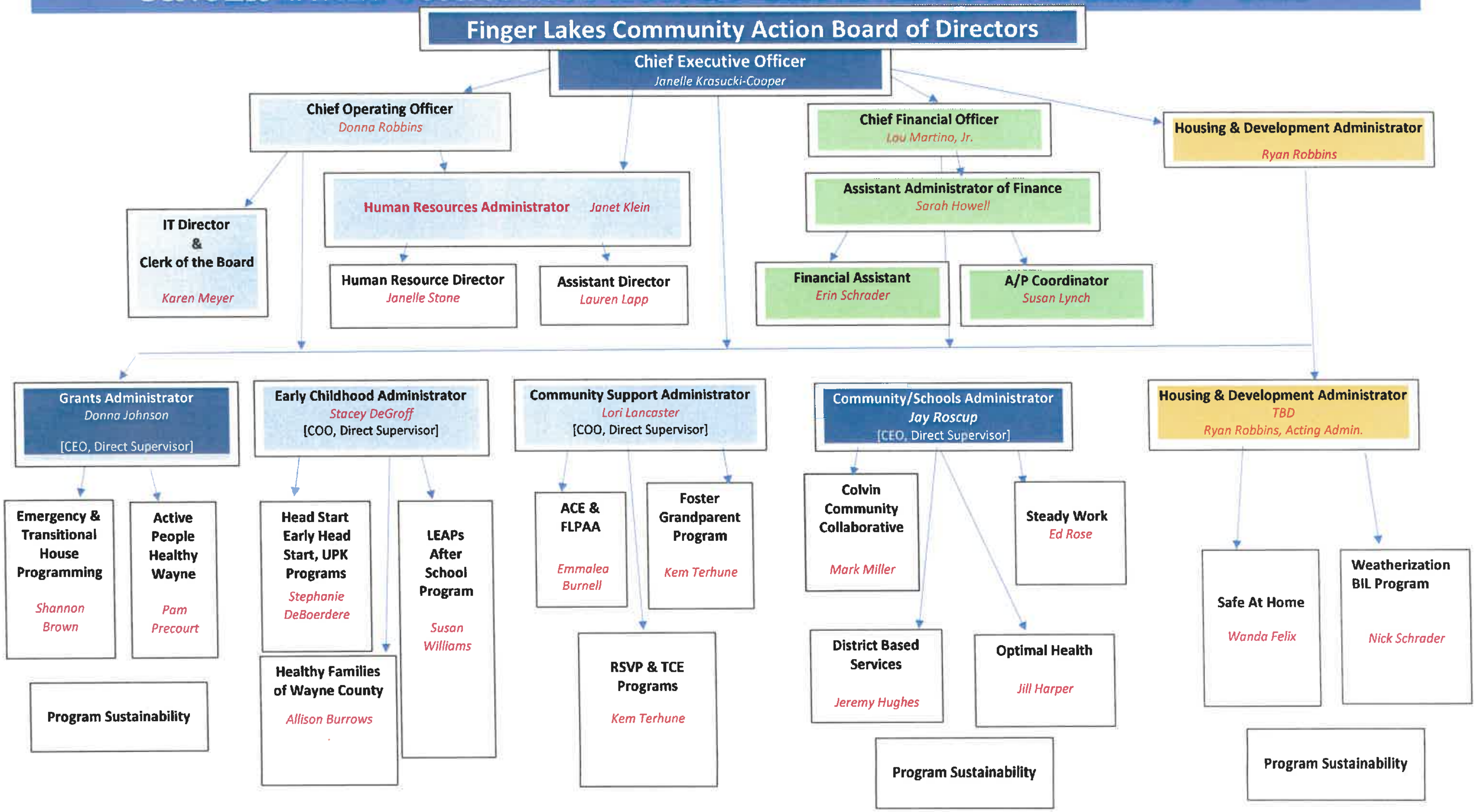
WAYNE COUNTY ACTION PROGRAM, INC.
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

Federal Grantor	Program Title	Cost Center	Pass Through Grantor	Federal ALN Number	Pass Through Entity's Identifying Number	Federal Expenditures
United States Department of Agriculture	Child and Adult Care Food Program	128	NYS Department of Health	10.558	1159	$ 92,770
United States Department of Agriculture	Child and Adult Care Food Program	128	NYS Department of Health	10.558	1159	$ 29,576
Internal Revenue Service	Tax Counseling for the Elderly	65		21.006	24TCE	$ 12,069
Internal Revenue Service	Tax Counseling for the Elderly	65		21.006	25TCE	$ 114
United States Department of Health and Human Services	Low Income Home Energy Assistance (HEAP)	40	NYS Division of Housing and Commun	93.568	C095740-24	$ 648,943
United States Department of Health and Human Services	Low Income Home Energy Assistance (HEAP)	139/140	NYS Division of Housing and Commun	93.568	C0999740-25	$ -
United States Department of Energy	Weatherization Assistance for Low Income Persons	40	NYS Division of Housing and Commun	81.042	C095740-24	$ 283,281
United States Department of Energy	Weatherization Assistance for Low Income Persons	39	NYS Division of Housing and Commun	81.042	C0988740-25	$ -
United States Department of Energy	Weatherization Assistance for Low Income Persons	240	NYS Division of Housing and Commun	81.042	C096740-23	$ 591,176
United States Department of Energy	Weatherization Assistance for Low Income Persons	241	NYS Division of Housing and Commun	81.042	C096740-25	$ 286,221
Federal Emergency Management Agency	Emergency Food and Shelter National Board Progran	71		83.523	Phase 41	$ -
United States Department of Health and Human Services	Head Start	120/121/122/125		93.600	02CH012956-01-03	$ 4,340,872
Corporation for National and Community Service	Retired Senior Volunteer Program	20		94.002	21SRANY001	$ 8,984
Corporation for National and Community Service	Retired Senior Volunteer Program	20		94.002	24SRFNY007	$ 45,169
Corporation for National and Community Service	Foster Grandparent Program	30		94.011	21SFANY001	$ 168,121
Corporation for National and Community Service	Foster Grandparent Program	30		94.011	24SFFNY003	$ 130,925
Corporation for National and Community Service	AmeriCorps	35/50	NYS Office of Children and Family Ser	94.006	C029614	$ 42,537
United States Department of Health and Human Services	CSBG	80	State of New York Department of State	93.569	C1002774-25	$ 189,190
United States Department of Health and Human Services	CSBG	80	State of New York Department of State	93.569	C1002774-26	$ 63,694
United States Department of Health and Human Services	CSBG	261	State of New York Department of State	93.569	T1003302	$ 15,000
United States Department of Housing and Urban Development	Supportive Housing	230		14.235	NY1154L2C131700	$ 12,439
United States Department of Housing and Urban Development	Lead Hazard Control and Healthy Homes	047		14.235	NYHMR0007-21	$ 7,306
United States Department of Health and Human Services	Active People Healthy Wayne	255	NYS Department of Health	10.561		$ 191,446
United States Department of Health and Human Services	Active People Healthy Wayne	255	NYS Department of Health	10.561		$ 147,882
United States Department of Agriculture	Supplemental Nutrition Assistance Program	237		10.557		$ 8,266
Department of Veteran Affairs	Veterans Administration Homeless Providers and Per Diem Program	237		64.024		$ 25,012
Department of Justice	STOP School Violence	405		16.839		$ 23,286
Department of Labor	YouthBuild	406		17.274		$ 195,989
					Total Federal Expenditures	$ 7,560,268

APPENDIX

E

FINGER LAKES COMMUNITY ACTION - ORGANIZATIONAL CHART – 2026



APPENDIX

F

Wayne Cou
2026 Appro

2026 Agency Budget Approved

Est. 1966
Wayne County Action Program
Helping People. Changing Lives.

		2026 Approved Budget
	REVENUE	
	Income Revenue	
60000	Federal	$ 9,074,427
60001	State	$ 7,197,050
60002	County	$ 186,924
60003	Interest Revenue	$ 25,000
60006	Fundraising Revenue	$ 21,525
60007	Program Income	$ 6,585,346
60010	Other Revenue	$ 7,000
60019	Investment Income	$ 10,000
60013	Landlord Investment	$ -
60014	Contributions	$ 132,590
60015	In-Kind	$ 1,164,941
	Total Revenue	$ 24,404,803
	EXPENDITURES	
	Payroll	
70100	Payroll	$ 11,265,025
	Total Payroll	$ 11,265,025
	Fringe Benefits	
70201	FICA	$ 859,230
70202	Unemployment	$ 186,573
70203	Disability Insurance	$ 85,907
70204	Workman's Compensation	$ 152,700
70205	Health/Life Insurance	$ 476,555
70206	Pension	$ 182,382
70207	Corporate Care	$ 7,021
	Total Fringe Benefits	$ 1,950,368
	Occupancy	
70301	Rent	$ 108,606
70302	Mortgage	$ 107,863
70303	Utilities	$ 96,380
70304	Telephone	$ 77,181
70305	Building Maint/Repairs	$ 72,524
70306	Snowplowing/Mowing	$ 47,148
70307	Disposal	$ 8,970
70310	Fire / Alarm Services	$ 7,420
70311	Playground Maintenance	$ 9,750
70313	Property Taxes	$ -
	Total Occupancy	$ 535,842
	Insurance	
70308	Property Insurance	$ 27,540
70309	Other Insurances	$ 86,302
70408	Vehicle Insurance	$ 69,618
	Total Insurance	$ 183,460
	Transportation	
70405	Bus Transportation	$ 43,500
	Total Transportation	$ 43,500

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Wayne County Action Program
Helping People. Changing Lives.

			2026 Approved Budget
	Volunteer/Member Costs		
70501	Volunteer Stipend	$	175,392
70502	Volunteer Travel	$	77,565
70503	Volunteer Recognition	$	19,782
70504	Volunteer Meals	$	1,850
70506	Volunteer Insurance	$	1,559
70508	Volunteer Uniforms	$	840
70510	Volunteer InService	$	500
70512	Volunteer Recruitment	$	1,250
70813	Member Recruitment Supplies	$	-
70814	Member Service Project Materials	$	-
70411	Member Travel	$	-
70101	AmeriCorps Member Payroll	$	-
70210	AmeriCorps Member FICA	$	-
70211	AmeriCorps Member W/C	$	-
71031	Foster Grandparent Support	$	7,150
71028	Member Training	$	-
	Total Volunteer/Member Costs	$	285,888
	Food		
70601	Children's Food	$	147,311
70602	Adult Food	$	61,961
70603	Food Related	$	11,010
	Total Food	$	220,282
	Equipment / Capital		
70704	Capital Equipment (>$5,000)	$	146,000
70112	Construction / Renovation	$	-
	Total Equipment/Capital	$	146,000
	Supplies/Materials		
70801	Office Supplies	$	59,230
70802	Custodial Supplies	$	19,950
70803	Education Supplies	$	120,845
70804	Health and Safety Supplies	$	32,864
70805	Nutrition Supplies	$	400
70806	Disability Supplies	$	400
70807	Social Services Supplies	$	4,100
70809	Training Supplies	$	1,300
70810	Arts & Crafts Supplies	$	-
70811	Recreational Supplies	$	9,100
70812	Residential Facility Supplies	$	13,116
70816	Health & Safety WX	$	34,286
70817	Ashrae	$	88,497
70819	Ashrae & Non-Ashrae Payroll WX	$	41,425
70701	Materials	$	213,796
70702	Tools	$	17,920
70703	Wear / Gear	$	11,291
70705	Subcontracted Materials	$	111,150
70706	Equipment Expense (<$10,000)	$	76,516
	Total Supplies/Materials	$	856,186
	Contractual/Professional Services		
71010	Contractual	$	291,100
71011	Audit	$	34,550

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2026 Agency Budget Approved

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Wayne County Action Program
Helping People. Changing Lives.

		2026 Approved Budget
71012	Legal Fees	$ 7,600
71013	Architect Fees	$ -
71017	Payroll Fees	$ 70,000
70904	RD Services	$ 500
70120	Subcontract Labor	$ 5,982,726
	Total Contractual/Professional Services	$ 6,386,476
	Training & Technical Assistance	
71021	Workshop/Conference Fees	$ 50,161
71022	Tuition	$ 3,500
71023	Training/Tech Assistance	$ 80,409
71024	Training Materials	$ 14,510
70401	Travel	$ 32,620
70402	Airfare	$ 3,051
70403	PerDiem	$ 5,909
	Total Training & Technical Assistance	$ 190,160

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Celebrating over 50 years

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Wayne County Action Program
Helping People. Changing Lives.

		2026 Approved Budget
	Other Expenses	
71025	Sitter Fees	$ 650
71030	Staff Physical	$ 2,150
71032	Computer Support	$ 6,750
71037	Board Recognition	$ 5,700
71040	Clearance Fees	$ 4,018
71041	Miscellaneous Expense	$ 100
71014	Administration	$ 2,071,525
71015	Bank Fees	$ 11,584
71016	Beneficiary Costs	$ 6,700
71044	Construction/Incentive Management Fees	$ 622,187
70901	Med / Dent / Spth Screening	$ 450
70902	Mental Health	$ 86,057
70903	Parent Activities	$ 2,000
70906	Parent Local Travel	$ 2,100
71000	Program Development	$ -
71001	Copy	$ 34,735
71002	Postage	$ 13,948
71003	Printing	$ 9,228
71004	Subscriptions/Memberships	$ 14,744
71005	Advertising	$ 24,537
71018	Fundraiser Costs	$ -
71019	Staff Recognition	$ 18,500
71020	Staff/Parent Training	$ 4,623
70409	Field Trips	$ 3,000
70410	Children's Activities	$ 26,500
70404	Local Travel	$ 107,638
70417	Vehicle Lease Expense	$ 19,150
70406	Vehicle & Equipment Repair/Maintenance	$ 45,340
70407	Vehicle Operating Expense	$ 48,883
	Total Other Expenses	**$ 1,121,272**
	In-Kind	
72000	In-Kind - Specialized Services	$ 985,480
72001	In-Kind - Goods/Materials	$ 39,705
72002	In-Kind - Space	$ 139,756
	Total In-Kind	$ 1,164,941
	Total Expenditures	$ 24,349,400
	Excess/(Deficiency)	$ 55,403
	Adjustments	
[illegible]	**Reclassification of Fixed Asset Purchases**	$ (146,000)
70302	**Reclassification of Mortgage Principal**	$ (68,000)
71035	**Record Depreciation Expense**	$ 240,000
71036	**Record Amortization Expense**	$ 4,333
	2024 Expense: Depreciation & Amortization less Reclassification of Fixed Assets and Mortgage Principal	$ 30,333

Wayne County Action Program
Accts Report
Status = Active

Acct	Description	Short Description	Account Type	Status
10003	Cash - LNB	Cash - LNB	CH	A
10005	Petty Cash	Petty Cash	CA	A
10006	Investment	Investment	CA	A
10007	Dividend Investment	Dividend Invest	CA	A
10008	LPL Financial - Cash	LPL Financial -	CA	A
10009	LPL Financial - Investment	LPL Financial -	CA	A
10010	Cash - LNB Operating Reserve	Cash - Reserve	CH	A
10020	Cash - ESL	Cash - ESL	CH	A
10025	Petty Cash - Cooler	Petty Cash-Cool	CA	A
10026	Petty Cash-Theater	Petty Cash-Thea	CA	A
10030	Cash - LNB Money Market	Cash - LNB MM	CH	A
10040	Cash - AMP Money Market	Cash - AMP MM	CH	A
11999	Parent Fees Receivable	Parent Fees A/R	AR	A
12000	Accounts Receivable	Accounts Receiv	AR	A
12001	Grants Receivable	Grants Receivab	AR	A
12030	Pledges Receivable	Pledges Receiva	CA	A
12032	Accounts Receivable - MO Copier	AR - MO Copier	CA	A
12050	Accounts Receivable Adjustment Account	Adjust	OA	A
13000	Prepaid Rent	Prepaid Rent	CA	A
13001	Prepaid Workers Comp	Work Comp Prepa	CA	A
13002	Prepaid Liability Insurance	Prepaid Ins	CA	A
13003	Benefits Payments Pending	Benefits Pend	CA	A
13004	Prepaid Expenses	PP Exp	CA	A
13005	Prepaid Vehicle Expenses	Pre Vehicle	CA	A
14000	Security Deposits	Security Dep	CA	A
18300	ROU Assets - Operating Lease	ROU Assets	OA	A
19999	Inventory - Fee for Service	Inventory - Fee	CA	A
20000	Inventory - Weatherization	Inventory - Wea	CA	A
20001	Vehicles	Vehicles	FA	A
20002	Equipment	Equipment	FA	A
20003	Accumulated Depreciation	Accumulated Dep	FA	A
20010	Construction in Progress	Construction in	FA	A
20011	Building and Improvements	Building and Im	FA	A
20012	Closing Costs	Closing Costs	OA	A
20013	Accumulated Amortization	Accumulated Amo	OA	A
21000	Work In Process	WIP	CA	A

Acct	Description	Short Description	Account Type	Status
21999	Inventory WX RESTORE	Inv WX RESTORE	CA	A
22000	Inventory WX BIL	Inventory WX BI	CA	A
22001	Work In Process WX BIL IIJA	WIP WX BIL IIJA	CA	A
30000	Accounts Payable	Accounts Payabl	AP	A
30001	Grants Year Accounts Payable	Grants Year Acc	CL	A
30002	Deferred Revenue	Deferred Revenu	CL	A
30003	Vacation Wages Payable	Vacation Wages	CL	A
30004	Sick Wages Payable	Sick Wages Paya	CL	A
30007	Health Saving Account	Health Saving A	CL	A
30009	Accrued Payroll & Taxes	Accrued Payroll	CL	A
30010	FICA Withholding	FICA Withholdin	CL	A
30011	Federal Witholding	Federal Withold	CL	A
30012	State Witholding	State Witholdin	CL	A
30013	Direct Deposit	Direct Deposit	CL	A
30014	Flex Spending	Flex Spending	CL	A
30015	Retirement Loan Repayment	Retirement Loan	CL	A
30016	United Way	United Way	CL	A
30017	Garnishee	Garnishee	CL	A
30018	Pension	Pension	CL	A
30019	Payroll Clearing	Payroll Clearin	CL	A
30020	Pension - Roth	Pension - Roth	CL	A
30021	Medical Witholding	Medical Withold	CL	A
30022	Dental Withholding	Dental Withhold	CL	A
30023	Life Witholding	Life Witholdin	CL	A
30024	Disability Withholding	Disability With	CL	A
30025	Misc. Employee Deduction	Misc. Employee	CL	A
30026	Accrued Interest	Accrued Interes	CL	A
30027	Sunshine Fund	Sunshine Fund	CL	A
30028	Employee Day Care Fee	Employee Day Ca	CL	A
30029	Colvin Fund Holding Acct.	Colvin Fund Hol	CL	A
30030	Deferred Revenue - RSVP	Deferred Revenu	CL	A
30031	Deferred Revenue - TH	Deferred Revenu	CL	A
30032	Deferred Revenue - FGP	Deferred Revenu	CL	A
30033	Deferred Revenue- WX DOE	Def Rev-WX DOE	CL	A
30034	Deferred Revenue - Americorp	Deferred Revenu	CL	A
30035	Deferred Revenue - WX Other	Defer Rev WXOth	CL	A
30037	Deferred Revenue - FLIPA	Def Rev - FLIPA	CL	A

Acct	Description	Short Description	Account Type	Status
30039	Deferred Revenue - WX HEAP	Def Rev-WX HEAP	CL	A
30045	Deferred Revenue - Red Creek LEAPS	DefRev RC LEAPS	CL	A
30046	Deferred Revenue - Sodus LEAPS	DR Sodus LEAPS	CL	A
30047	Deferred Revenue - HFNY	Deferred Rev_HF	CL	A
30048	Deferred Revenue - FLPPS	Def Rev - FLPPS	CL	A
30049	Deferred Revenue - WX AMP	Def Rev- WX AMP	CL	A
30058	Deferred Revenue - Newark AASP	Deferred Revenu	CL	A
30059	Deferred Revenue - APHW	Defer Rev-APHW	CL	A
30060	Copier Holding Account	Copier Holding	CL	A
30063	Deferred Revenue	Deferred Rev	CL	A
30064	Deferred Revenue-WX IIJA BIL	Def Rev-WX IIJA	CL	A
30065	Deferred Revenue - Community Schools	Deferred Rev-CS	LL	A
30066	Deferred Revenue - Steady Work	Deferred Rev-SW	CL	A
30070	Deferred Revenue - CSBG	Deferred Revenu	CL	A
30072	Benefits Payments Pending	Benefits Pend	CL	A
30073	Accounts Payable Misc	AP Misc	CL	A
30074	A/p auditors Adjustment	For adjustments	CL	A
30075	NYS Paid Family Leave	NYS PFL	CL	A
30085	Deferred Revenue Long-term Liability	Deferred Rev LT	LL	A
31000	Line of Credit Payable	Line of Credit	CL	A
31001	Unclaimed Property	Unclaimed Prope	CL	A
31002	LOC - LNB	LOC - LNB	CL	A
31010	Loan Payable - Paycheck Protection Program ST	Loan - PPP ST	CL	A
31110	Loan Payable - Paycheck Protection Program LT	Loan - PPP LT	LL	A
32000	Mortgage Loan Payable-Current Portion	Mortgage Pay CP	CL	A
32002	Construction Loan Payable	Construction CL	CL	A
32003	Current Portion-AFS Loan LNB	CP-AFS Loan LNB	CL	A
32005	Current Portion-Broad St Mortgage Manktelow	CP-Mortgage BM	CL	A
32010	Current Portion-Broad St Mortgage LNB 1	CP-BroadSt Mtg1	CL	A
32015	Current Portion-Broad St Mortgage LNB 2	CP-BroadSt Mtg2	CL	A

Acct	Description	Short Description	Account Type	Status
32020	Current Portion-Note #1 Trans House LNB	CP-Note #1 TH	CL	A
32025	Current Portion-Note #2 Trans House LNB	CP-Note #2 TH	CL	A
33000	Short Term Lease Liability	ST Lease Liab	CL	A
38001	Mortgage Interest Rate Swap	Mortgage Intere	LL	A
39002	Due from Fund 2	Due from Fund 2	CL	A
39004	Due To Fund 1	Due To Fund 1	CL	A
39011	Due from Owner Investment	Due from Owner	CL	A
39012	Due to Landlord Investment	Due to Landlord	CL	A
39999	Due to/from other funds	Due to/from oth	IR	A
40001	Construction Loan Payable	Construction Lo	LL	A
40002	Building Loan Payable WCCFDC	Bdg Loan WCCFDC	LL	A
40003	Building Loan Payable LNB AFS	Bldg Loan AFS	LL	A
40005	Mortgage Loan Payable Manktelow	Mortgage Loan P	LL	A
40010	Mortgage Payable-LNB 1	Mortgage-LNB 1	LL	A
40015	Mortgage Payable-LNB 2	Mortgage-LNB 2	LL	A
40020	Loan Payable-7188 Ridge Road	Loan Pay-7188 R	LL	A
40025	Loan Payable-7188 Ridge Parking Lot	Loan Pay-Pk Lot	LL	A
43000	Long Term Lease Liability	LT Lease Liab	LL	A
50000	Net Assets	Net Assets	NC	A
50001	Fund Balance	Fund Balance	NA	A
50002	Net Assets-Interest Rate Swap	Net Assets-Inte	NA	A
50003	Unrealized Gain / Loss on Inv.	Unrealized Gain	NA	A
50004	Loss (Gain) on Swap	Loss (Gain)	NA	A
50005	Investments unrealized gain/loss	inv unrealized	NA	A
50006	Investments realized gain/loss	Inv realized	NA	A
60000	Federal Revenue	Federal Revenue	RE	A
60001	State Revenue	State Revenue (	RE	A
60002	County Revenue	County Revenue	RE	A
60003	Int / Div Revenue	Int / Div Reven	RE	A
60006	Fundraising Revenue	Fundraising Rev	RE	A
60007	Program Income	Program Income	RE	A
60008	Food/Snacks Revenue	Food/Snacks Rev	RE	A
60010	Other Revenue	Other Revenue	RE	A
60013	Landlord Investment	Landlord Invest	RE	A
60014	Contributions	Contributions	RE	A

Acct	Description	Short Description	Account Type	Status
60015	In-Kind Income	In-Kind Income	RE	A
60016	Prior Year Carryover	Prior Year Carr	RE	A
60017	Carryover Offset	Carryover Offse	RE	A
60018	Admin Charged to Programs	Admin Charged	RE	A
60019	Unrealized Gain / Loss	Unrealized G/L	RE	A
60020	Gain on Sale	Gain on Sale	RE	A
70100	Payroll	Payroll	EX	A
70101	AmCorps Memb Payroll	AmCorps Memb Pr	EX	A
70105	Non Cash Payroll	Non Cash Payrol	EX	A
70120	Subcontract Labor	Subcontract Lab	EX	A
70130	Longevity Payment	Longevity Pay	EX	A
70201	FICA	FICA	EX	A
70202	Unemployment	Unemployment	EX	A
70203	Disability Insurance	Disability Insu	EX	A
70204	Workman's Compensation	Workman's Compe	EX	A
70205	Health/Life Insurance	Health/Life Ins	EX	A
70206	Pension	Pension	EX	A
70207	Corporate Care	Corporate Care	EX	A
70210	AmCorps Memb FICA	AmCorps M FICA	EX	A
70211	AmCorps Memb W/C	AmCorps Memb WC	EX	A
70212	Member Health Insurance	Member Health I	EX	A
70301	Rent	Rent	EX	A
70302	Mortgage	Mortgage	EX	A
70303	Utilities	Utilities	EX	A
70304	Telephone	Telephone	EX	A
70305	Building Maint/Repairs	Building Maint/	EX	A
70306	Snowplowing/Mowing	Snowplowing/Mow	EX	A
70307	Disposal	Disposal	EX	A
70308	Property Insurance	Property Insura	EX	A
70309	Other Insurances	Other Insurance	EX	A
70310	Fire / Alarm Services	Fire / Alarm Se	EX	A
70311	Playground Maintenance	Playground Main	EX	A
70312	Construction / Renovation	Construction /	EX	A
70313	Property Tax	Property Tax	EX	A
70401	Travel	Travel	EX	A
70402	Airfare	Airfare	EX	A
70403	PerDiem	PerDiem	EX	A

Wayne County Action Program
Accts Report
Status = Active

Acct	Description	Short Description	Account Type	Status
70404	Local Travel	Local Travel	EX	A
70405	Bus Transportation	Bus Transportat	EX	A
70406	Vehicle Equip Rep. & Maint.	Vehicle Eq. R&M	EX	A
70407	Vehicle Operating Expense	Vehicle Operati	EX	A
70408	Vehicle Insurance	Vehicle Insuran	EX	A
70409	Field Trips	Field Trips	EX	A
70410	Children's Activities	Children's Acti	EX	A
70411	Member Travel	Member Travel	EX	A
70417	Vehicle Lease Expense	Vehicle Lease	EX	A
70501	Volunteer Stipend	Volunteer Stipe	EX	A
70502	Volunteer Travel	Volunteer Trave	EX	A
70503	Volunteer Recognition	Volunteer Recog	EX	A
70504	Volunteer Meals	Volunteer Meals	EX	A
70505	Volunteer Physicals	Volunteer Physi	EX	A
70506	Volunteer Insurance	Volunteer Insur	EX	A
70507	Volunteer Newsletter	Volunteer Newsl	EX	A
70508	Volunteer Uniforms	Volunteer Unifo	EX	A
70509	Volunteer Contractual	Volunteer Contr	EX	A
70510	Volunteer InService	Volunteer InSer	EX	A
70511	Other Volunteer Support	Other Volunteer	EX	A
70512	Volunteer Recruitment	Volunteer Recru	EX	A
70601	Children's Food	Children's Food	EX	A
70602	Adult Food	Adult Food	EX	A
70603	Food Related	Food Related	EX	A
70701	Material	Material	EX	A
70702	Tools / Supplies	Tools / Supplie	EX	A
70703	Wear / Gear	Wear / Gear	EX	A
70704	Capital Equip (>$10,000)	Cap'l Equipment	EX	A
70705	Subcontracted Materials	Subcontracted M	EX	A
70706	Equipment Exp (<$10K)	Equip Exp.	EX	A
70800	Safety Supplies	Safety Supplies	EX	A
70801	Office Supplies	Office Supplies	EX	A
70802	Custodial Supplies	Custodial Suppl	EX	A
70803	Education Supplies	Education Suppl	EX	A
70804	Health&Safety Supplies	H&S Supplies	EX	A
70805	Nutrition Supplies	Nutrition Suppl	EX	A
70806	Disability Supplies	Disability Supp	EX	A

Accts Report

Status = Active

Acct	Description	Short Description	Account Type	Status
70807	Social Services Supplies	Social Services	EX	A
70808	InService Supplies	InService Suppl	EX	A
70809	Training Supplies	Training Suppli	EX	A
70810	Arts & Crafts Supplies	Arts & Crafts S	EX	A
70811	Recreational Supplies	Recreational Su	EX	A
70812	Residential Facility Supplies	Residential Fac	EX	A
70813	Member Recruitment Supplies	Member Recruitm	EX	A
70814	Member Svce Project Materials	Member Svce Pro	EX	A
70815	Credential Fee	CF	EX	A
70816	Health & Safety WX	Health & Safety	EX	A
70817	Ashrae	Ashrae	EX	A
70819	Non Ashrae H&S Payroll - WX	Non Ashrae H&S	EX	A
70820	Ashrae H&S Payroll - WX	Ashrae H&S	EX	A
70901	Med / Dent / Spth Screening	Med / Dent / Sp	EX	A
70902	Mental Health	Mental Health	EX	A
70903	Parent Activities	Parent Activiti	EX	A
70904	RD Services	RD Services	EX	A
70905	RN Services	RN Services	EX	A
70906	Parent Local Travel	Parent Local Tr	EX	A
70907	Literacy Event	Literacy - Even	EX	A
71000	Program Development	Program Develop	EX	A
71001	Copy	Copy	EX	A
71002	Postage	Postage	EX	A
71003	Printing	Printing	EX	A
71004	Subscriptions/Memberships	Subscriptions/M	EX	A
71005	Advertising	Advertising	EX	A
71009	Agency Oversight	Agency Oversigh	EX	A
71010	Contractual	Contractual	EX	A
71011	Audit	Audit	EX	A
71012	Legal Fees	Legal Fees	EX	A
71013	Architect Fees	Architect Fees	EX	A
71014	Administration	Administration	EX	A
71015	Bank Fees	Bank Fees	EX	A
71016	Beneficiary Costs	Beneficiary Cos	EX	A
71017	Payroll Fees	Payroll Fees	EX	A
71018	Fundraiser Costs	Fundraiser Cost	EX	A
71019	Staff Recognition	Staff Recogniti	EX	A

Acct	Description	Short Description	Account Type	Status
71020	Staff/Parent Training	Staff/Parent Tr	EX	A
71021	Workshop/Conference Fees	Workshop/Confer	EX	A
71022	Tuition	Tuition	EX	A
71023	Training/Tech Assistance	Training/Tech A	EX	A
71024	Training Materials	Training Materi	EX	A
71025	Sitter Fees	Sitter Fees	EX	A
71028	Member Training	Member Training	EX	A
71030	Staff Physical	Staff Physical	EX	A
71031	Foster Grandparent Support	Foster Grandpar	EX	A
71032	Computer Support	Computer Suppor	EX	A
71034	Reimbursement / Refund	Reimbursement /	EX	A
71035	Depreciation Expense	Depreciation Ex	EX	A
71036	Amortization Expense	Amortization Ex	EX	A
71037	Board Recognition	Board Recogniti	EX	A
71040	Clearance Fee	Clearance Fee	EX	A
71041	Miscellaneous Expense	Miscellaneous E	EX	A
71042	Erate Utility Expense	Erate	EX	A
71044	Construction/Incentive Management Fee	Co/Inc Mgmt Fee	EX	A
71050	Bad Debt Expense	Bad Debt	EX	A
72000	In-Kind - Specialized Services	In-Kind - Speci	EX	A
72001	In-Kind - Goods/Materials	In-Kind - Goods	EX	A
72002	In-Kind - Space	In-Kind - Space	EX	A

Wayne County Action Program
Funds Report
Status = Active

Fund	Description	Short Description	Status
1	Unrestricted General Account	Unrestricted Ge	A
2	Restricted Head Start	Restricted Head	A
3	WX Owner Investment	WX Owner Invest	A
4	Payroll	Payroll	A
5	Weatherization Advance	Weatherization	A
6	WayneCAP Fundraising	Wcap Fundraisin	A
7	WayneCAP Dental Plan	WayneCAP D	A

Wayne County Action Program
Cc1s Report
Status Is Between A and

Cc1	Description	Short Description	Status
010	General Operating	General Oper	A
012	Indirect Cost	Indirect Cost	A
013	WCAP Self Vending	WCAP Self Vendi	I
014	21st Century	21st Cent	I
015	FLPPS - Finger Lakes Performance Provider System	FLPPS	I
016	CCWC Thriving Families	CCWC Thriving F	I
019	Bone Builders	Bone Builders	I
020	Retired Senior Vol - Federal	Retired Senior	A
021	Retired Senior Vol - State	Retired Senior	A
022	Retired Senior Vol - Cash Match	Retired Senior	A
023	Retired Senior Vol - In-kind	Retired Senior	A
024	RSVP Fundraising	RSVP Fundraisin	A
025	RSVP - Other	RSVP Other	A
030	Foster Grandparent - Federal	FGP - Federal	A
031	Foster Grandparent - State	FGP - State	A
032	Foster Grandparent - Cash Match	Foster Grandpar	A
033	Foster Grandparent - In-kind	Foster Grandpar	A
034	FGP Fundraising Accounts	FGP Fundraising	A
035	AmeriCorps	AmeriCorps	A
036	AmeriCorps Grantee Cash Match	AmeriCorp Grant	A
037	AmeriCorps Grantee In-kind	AmeriCorps Gran	A
038	AmeriCorps - Other	AmeriCorpsOther	A
039	WX Weatherization HEAP	WX HEAP	A
040	WX Weatherization HEAP	WX HEAP	A
041	Landlord Owner Investment	Landlord Owner	A
042	Leveraged Funds WX	Leveraged Funds	I
043	Fee For Service	Fee For Service	A
044	WX Program Income	WX Program Inco	A
045	DSS/HEAP Fee For Service	DSS/HEAP FFS	A
046	Cooling Assistance Initiative	Cooling Assista	A
047	WX Safe Homes	WX Safe Homes	A
048	WX ESL Impact	WX ESL Impact	A
049	Weatherization ARPA	Weatherization	I
050	AmeriCorp	AmeriCorp	A
051	AmeriCorp Grantee Cash Match	AmeriCorp Grant	A
052	AmeriCorp Grantee In-kind	AmeriCor InKind	A

Cc1	Description	Short Description	Status
053	ESL Grant AmeriCorps	ESL AmC	A
055	Senior Companion Program - Federal	SCP - Federal	I
057	Senior Companion Program - Local Match	SCP - Local	I
060	Senior Meals Program	Senior Meals Pr	I
065	Tax Counseling Elderly	TCE	A
066	Tax Program Private Funds	Tax Pro Private	I
067	WCW Fee for Service	WCW FFS	I
068	JP Morgan Chase-WTW	JP Morgan Chase	I
069	WTW Cash Match (Local Share)	WTW Cash Match	A
070	Summer Feeding Program	Summer Feeding	I
071	FEMA	FEMA	A
072	FEMA ARRA	FEMA ARRA	I
073	Wayne Table Works (CSBG ARRA)	Wayne Table Wor	I
074	WTW (CSBG ARRA) In-kind	WTW (CSBG ARRA)	I
075	Speech Therapy/CPSE	Speech Therapy/	A
076	CPSE	CPSE	I
077	The Cooler	The Cooler	I
078	Transportation (Discretionary)	Trans (Discret)	I
079	Sodus Cash Match	Sodus CashMatch	A
080	CSBG	CSBG	A
081	CSBG In-kind	CSBG In-kind	I
082	Runaway Youth	Runaway Youth	I
083	PSC - Fathers for Life	PSC - Fathers f	I
084	WCAP Fundraising/Donation	WCAP Fundraisin	A
085	Contingency Fund	Contingency Fun	A
086	RACF - PSC	RACF - PSC	I
087	Wayne Bhvrl Hlth Ntwrk - PSC	Wayne Bhvrl Hlt	I
088	PSC - Classes	PSC - Classes	I
089	Hopeworks	Hopeworks	I
090	Food Sense	Food Sense	I
091	FACT - A & Y - PSC	FACT - A & Y -	I
092	TANF (PACT)	TANF (PACT)	I
093	Maternity & Early Childhood	Maternity & Ear	I
094	United Way	United Way	A
095	Parent Support Connection	Parent Support	A
096	Workforce Preparation	Workforce Prepa	I

Cc1	Description	Short Description	Status
097	WCAP Office Montezuma St.	WCAP Montezuma	A
098	WCAP Education Center	WCAP Education	A
099	Daycare	Daycare	I
100	Extended Day Care	Extended Day Ca	A
101	Head Start Donation	Head Start Dona	I
102	Pre-K (Head Start)	Pre-K (Head Sta	I
103	Garden Project	Garden Project	I
104	Community Respite - WBHN	Community Respi	A
105	Weatherization General	Weatherization	I
106	ARTS Council	ARTS Council	I
107	RIF - (Head Start)	RIF - (Head Sta	I
108	Cost of Signs	Cost of Signs	I
109	Gleaning	Gleaning	I
110	PSC - United Way	PSC - United Wa	I
111	CBAPP Adolescent Preg. Prevent	CBAPP Adolescen	I
112	Community Health - RHN	Community Healt	I
113	Safe Schools	Safe Schools	I
114	Emergency Respite - A&Y	Emergency Respi	I
115	HS - United Way	HS - United Way	I
116	Crisis Respite - DSS	Crisis Respite	I
117	Respite - A&Y	Respite - A&Y	I
118	Respite - RHN (EXP) & Pathways	Respite - RHN (	I
119	Waiver/Respite Income	Waiver/Respite	I
120	Head Start	Head Start	A
121	Head Start Training	Head Start Trai	A
122	Early Head Start	Early Head Star	A
123	HS/EHS In-kind	HS/EHS In-kind	A
124	EHS Duration	EHS Duration	I
125	EHS Training	EHS Training	A
126	CACFP	CACFP	A
127	Universal Prekindergarten	Universal Preki	A
128	HS Parent Group Fundraising	HS Parent Group	A
129	Head Start/Early Head Start NYS	HS/EHS NYS	A
130	Adv's - 9/28/04	Adv's - 9/28/04	I
131	Adv's Local 9/28/04	Adv's Local 9/2	I
132	Adv's Noncash 9/28/04	Adv's Noncash 9	I
135	Eastern WC Even Start	Eastern WC Even	I

Cc1	Description	Short Description	Status
137	Family Development Credential	Family Developm	I
138	DOJ Supervised Visitation	DOJ Supervised	I
139	WX WAP DOE	WX WAP DOE	A
140	WX WAP DOE	WX WAP DOE	A
141	Head Start ARRA COLA/QI	Head Start ARRA	I
142	Early Head Start ARRA COLA/QI	Early Head Star	I
143	EHS Expansion	EHS Expansion	I
144	EHS Expansion T&TA	EHS Expansion T	I
145	EHS Expansion In-kind	EHS Expansion I	I
146	FDC	FDC	A
147	LEAPS AfterSchool	LEAPS	A
150	Payroll	Payroll	I
160	Ticket To Work	Ticket To Work	I
161	Annual Census 2020	Annual Census20	I
168	Farmers Market Resiliency Grant	FM Resiliency	A
169	Lyons Main Street Program Farmers' Market	Lyons MSP Farm	A
170	Advantages - Lyons	Advantages - Ly	I
171	Advantages Cash Match - Lyons	Advantages Cash	I
172	Advantages In-kind - Lyons	Advantages In-k	I
175	Advantages - North Rose-Wolcott	Advantages - No	I
176	Advantages Cash Match - NRW	Advantages Cash	I
177	Advantages In-kind - NRW	Advantages In-k	I
180	Colvin Community Foundation	Colvin Communit	I
185	Advantages - Clyde	Advantages - Cl	I
186	Advantages Cash Match - Clyde	Advantages - Cl	I
187	Advantages In-kind - Clyde	Advantages - Cl	I
190	Advantages - Newark	Advantages - Ne	I
191	Advantages Cash Match - Newark	Advantages Cash	I
192	Advantages In-kind - Newark	Advantages In-k	I
193	Summer Program-Newark	Summer Prog-Nwk	I
195	Community Schools	Comm Schools	I
196	21st Century - Sodus	21st C - Sodus	I
197	21st Century - NRW	21st C - NRW	I
200	Advantages - Marion	Advantages -Mar	I
201	Advantages Cash Match - Marion	Advantages -Mar	I
202	Advantages In-kind - Marion	Advantages -Mar	I

Cc1	Description	Short Description	Status
227	Universal Prekindergarten FFS	UPK FFS	A
230	HUD Transitional Housing	HUD Transitiona	A
231	Transitional Housing Non-Cash Match	TH Non Cash	A
232	Family Promise of Wayne County	Family Promise	I
233	NYS OTDA - STEHP	NYS OTDA-STEHP	A
234	NYSSHP - Supportive Housing Program	NYSSHP	I
235	HUD HMIS - I.T.	HUD HMIS - I.T.	I
236	Jail Services	Jail Services	A
237	Transitional Housing FFS	Transitional Ho	A
238	HPNAP Operation Support	HPNAP Operation	A
239	Apartments For Success	Apts 4 Success	A
240	WX Weatherization BIL	WX BIL	A
241	WX Weatherization IIJA	WX IIJA	A
242	WX AMP - MultiFamily Program	WX AMP-MultiFam	A
244	WX RESTORE Grant	WX RESTORE	A
247	WCAP Main Office	Main Office	A
249	Family Education Center	FEC Building	I
250	Healthy Families NY	HFNY	A
255	Active People Healthy Wayne	APHW	A
260	COVID-19 Related Activity	COVID-19	I
261	CSBG CARES Funding	CSBG CARES	I
295	YFRHP Fee For Service	YFRHP FFS	I
296	Steady Work FFS	Steady Work FFS	I
298	Sodus Building 7190 Ridge Road	Sodus Bldg 7190	A
300	Medicaid Services	Medicaid Svcs	A
301	ACE HS Services	ACE HS Services	A
310	ACE Clyde Services	ACE Clyde Svcs	A
320	FLIPA Core (Forward Leading IPA)	FLIPA	A
321	FLIPA Weatherization	FLIPA WX	A
322	FLIPA Success Center	FLIPA SCTH	A
323	FLIPA Community Schools	FLIPA CS	A
400	Steady Work Program	Steady Work	A
401	WIOA ISY Steady Work	WIOA ISY SW	A
402	WIOA OSY Steady Work	WIOA OSY SW	A
405	Steady Work DOJ STOP	SW DOJ STOP	A
406	Steady Work DOL YouthBuild	SW YouthBuild	A

Cc1	Description	Short Description	Status
410	Steady Work FFS	Steady Work FFS	A
420	Community Schools	Comm Schools	A
425	ESL Finger Lakes Opportunities Workforce	ESL FLOWE	A
430	Welding Program-Steady Work	Welding Prog-SW	A
440	Wallace Foundation CS SW	Wallace Found	A
450	Colvin Center for Collective Impact	Colvin Center	A

APPENDIX

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