



BOARD MEETING AGENDA

January 27, 2021 at 6:00 p.m.

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE:

Pledge of Allegiance to be led by Linda Hayes

2. ROLL CALL

A. Roll Call - Page 3

3. APPROVAL OF DECEMBER 28, 2020 MINUTES

A. December 28, 2020 Board Meeting Minutes - Page 4

Approve

4. PUBLIC COMMENTS

(This is an opportunity for the members of the public to address the Board on any matter related to the Commission that is not listed on the Agenda.)

5. ADDITIONS TO THE AGENDA

(The Board may add an item to the agenda if, upon a two-thirds vote, the Board finds that there is a need for immediate action on the matter and the need came to the attention of the Board after the posting of this agenda.)

6. POTENTIAL CONFLICT OF INTEREST

(Any Board Member who has a potential conflict of interest may now identify the item and recuse themselves from discussing and voting on the matter.) (FPPC §87105)

7. TRANSFORMING AND INSPIRING

A. Local Conservation Corps

Riggins

Information

8. PREVIOUS COMMISSIONERS APPRECIATION

A. Previous Commissioners Appreciation - Page 6

Hayes

Information

9. INTRODUCTION OF NEW COMMISSIONERS

A. Introduction of New Commissioners - Page 7

Hayes

Information

10. ELECTION OF OFFICERS

A. Election Of Officers - Page 8

Perez

Approve

11. ELECTION OF ACCESS PLUS CAPITAL

A. Election Of Access Plus Capital - Page 10

Perez

Approve

12. 2021 BOARD MEETING SCHEDULE

A. 2021 Board Meeting Schedule - Page 11

Perez

Approve

13. 2021 SIGNATORY AUTHORIZATION RESOLUTION

A. Signatory Resolution - Page 13

14. HEAD START EARLY CARE AND EDUCATION	Approve	
A. December Program Update Report (PUR) - Page 15	Pineda	Accept
15. LEGISLATIVE REPORT		
A. Legislative Report - Page 18	Jonasson	Information
16. SUMMARY OF GRANT TRACKER		
A. Summary of Grant Tracker - Page 28	McVey	Information
17. CSBG CARES		
A. CSBG CARES - Page 31	Reyes	Information
18. APPROVAL OF CONSENT AGENDA		
Any Commissioner may pull any Consent Item for discussion or separate vote		
A. Finance Items		
A. Head Start Financial Report - Page 33	Rodriguez	Approve
B. Accounting Policies and Procedures Update - Page 37	Rodriguez	Approve
19. ADVISORY BOARDS		Accept
A. December 1, 2020 Head Start County Wide Policy Council Minutes - Page 77		
B. December 22, 2020 Head Start County Wide Policy Council Minutes - Page 83		
20. CHIEF EXECUTIVE OFFICER'S REPORT		
A. CEO Report - Page 85	Reyes	Information
21. COMMISSIONERS' COMMENT	Hayes	
22. CLOSED SESSION		
ANTICIPATED LITIGATION		
Significant exposure to litigation pursuant to paragraph (2) of subdivision (d)		
of Section 54956.9:		
Number Cases: 1		
PUBLIC EMPLOYEE PERFORMANCE EVALUATION		
(Gov. Code section 54957)		
Title: CEO		
23. NEXT MEETING:		
Wednesday, February 24, 2021 at 6:00p.m.		
24. ADJOURNMENT		

BOARD OF COMMISSIONERS ROLL CALL 2021

Commissioner	Term Expiration	Target Area or Appointing/Nominating Org.	1/27	2/24	3/24	4/28	5/26	6/23	9/22	10/27	11/17	12/15
ARAMBULA, AMY	Dec 2022	31st Assembly District										
AVILA, ED	Dec 2022	Juvenile Court										
BAINES, OLIVER	Dec 2022	16 th Congressional District										
BONNER, ALYSIA	Dec. 2022	Target Area F										
BROWN-JENKINS, ZINA	Dec 2022	Head Start CWPC										
CANDLER, LEROY	Dec 2022	NAACP										
COUNTEE, JEROME	Dec 2021	SCCCD										
DE JESUS PEREZ, FELIPE	Dec 2021	Target Area A										
GARABEDIAN, CHARLES	Dec 2021	Board of Supervisors										
HAYES, LINDA R.	Dec 2022	Target Area H										
HURTADO, JEWEL	Dec 2022	Target Area C										
JAIME-MILEHAM, LUPE	Dec 2022	FCSS										
KING BRIAN	Dec 2021	Mayor's Appointment										
LEON, REY	Dec 2022	Target Area B										
MARTINEZ, DANIEL	Dec 2021	Target Area D										
MARTINEZ, JAMES	Dec 2021	Fresno Reel Pride										
McCOY, BARIGYE	Dec 2022	Board of Supervisors										
NICHOLS, LISA	Dec 2021	Target Area E										
REYES, ANDREA	Dec 2022	Economic Development Corporation										
ROBLES, CATHERINE	Dec 2021	Target Area G										
ROBLES, ITZI	Dec 2021	SEFCEDA										
RODGERS, JIMI	Dec 2021	Association of Black Social Workers										
VANG, MAIYER	Dec 2021	Fresno Center for New Americans										
ZARATE, RUBEN	Dec 2021	14 th Senatorial District										
Present = X Phone = P												
Absent = O												
Vacant = V Excluded = N/A												

It is the Commissioner's responsibility to check the matrix, verify accuracy and inform the Secretary or designee if any changes are needed.



SPECIAL BOARD OF COMMISSIONERS MEETING
Fresno EOC Board Room
December 28, 2020
5:00 PM

MINUTES

1. CALL TO ORDER

Linda Hayes, Board Chair, called the meeting to order at 5:06 P.M.

2. ROLL CALL

Present: Amy Arambula, Oliver Baines Zina Brown-Jenkins, Jerome Countee, Felipe De Jesus Perez, Charles Garabedian, Linda Hayes, Lupe Jaime-Mileham, Brian King, Daniel Martinez, James Martinez, Pastor Bruce McAlister, Barigye McCoy, Lisa Nichols, Daniel Parra, Andrea Reyes, Catherine Robles, Itzi Robles, Jimi Rodgers, Maiyer Vang.

Absent: Misty Franklin, Angie Isaak, Rey Leon, Ruben Zarate.

3. APPROVAL OF DECEMBER 16, 2020 MINUTES

A. December 16, 2020 Board Meeting Minutes

Public Comment: None heard.

Motion by: Nichols **Second by:** McAlister

Ayes: Arambula, Baines, Brown-Jenkins, Countee, De Jesus Perez, Garabedian, Hayes, Jaime-Mileham, King, D. Martinez, J. Martinez, McAlister, McCoy, Nichols, Parra, Reyes, I Robles, Rodgers, Vang.

Nays: None heard.

4. PUBLIC COMMENTS

Terry Matters Jr., thanked Fresno EOC for everything they do for the Community.

Emilia Reyes shared a Holiday video message to thank and wish staff a wonderful holiday season.

No action required.

5. ADDITIONS TO THE AGENDA

There were no Additions to the Agenda.

6. POTENTIAL CONFLICT OF INTEREST

The following commissioners recused themselves due to potential conflict of interest on item #8 Head Start Application submission.

- Lupe Jaime-Mileham
- Lisa Nichols
- Maiyer Vang

7. 2019 CONSOLIDATED FINANCIAL STATEMENTS

Jim Rodriguez, Chief Financial Officer introduce Peter Mersino from Kaku & Mersino, LLP to share the end of the year 2019 consolidated Financial statements. Peter provided an overview of the audit reports activities, expenses, findings and cash flows.

8. HEAD START APPLICATION SUBMISSION

Due to conflict of interest, it was recommended the following Commissioners join the Head Start Ad Hoc Committee: Linda Hayes, Amy Arambula, Zina Brown-Jenkins, and Jimi Rodgers. The committee will have the authority to delegate the Head Start application submission.

Public Comment: None heard.

Motion by: McAlister **Second by:** C. Robles

Ayes: Arambula, Brown-Jenkins, Countee, De Jesus Perez, Garabedian, Hayes, King, D. Martinez, J. Martinez, McAlister, McCoy, Parra, Reyes, C. Robles, I Robles, Rodgers.

Nayes: None heard.

Recuse: Jaime-Mileham, Nichols, Vang.

9. NEXT MEETING:

Wednesday, January 27, 2021 at 6:00p.m.

10. ADJOURNMENT



BOARD OF COMMISSIONERS MEETING

Date: January 27, 2021	Program: N/A
Agenda Item #: 8	Director: N/A
Subject: Previous Commissioners Appreciation	Officer: Emilia Reyes

Background

The following previous Commissioners have been invited to the January Fresno EOC Board to thank them for their years of service as a Fresno EOC Board Commissioner.

- ❖ Daniel Parra – 8 years of service
- ❖ Misty Franklin – 2 years of service
- ❖ Angie Isaak – 6 years of service
- ❖ Pastor Bruce McAlister – 8 years of service



BOARD OF COMMISSIONERS MEETING

Date: January 27, 2021	Program: N/A
Agenda Item #: 9	Director: N/A
Subject: Introduction of New Commissioners	Officer: Emilia Reyes

Background

The following Commissioners are new to the Fresno EOC Board and will have an opportunity to formally introduce themselves and share a bit of their background and goals for serving on the Board.

Jewel Hurtado: Target Area C

Alysia Bonner: Target Area F

Ed Avila: Public Official Appointment – Juvenile Court

LeRoy Candler: Community Sector - National Association for the Advancement of Colored People



BOARD OF COMMISSIONERS MEETING

Date: January 27, 2021	Program: N/A
Agenda Item #: 10	Director: N/A
Subject: Election of Officers	Officer: Emilia Reyes

Recommended Action

Staff recommends to nominate and approve Commission Officer positions of Chair, First Vice Chair, Second Vice Chair and Treasurer.

Background

Per the agency's Bylaws, the Officers of the Commission shall consist of a Chair, First Vice Chair, Second Vice Chair and Treasurer, all of whom shall be elected from the members of the Commission with the exception that the CEO shall be appointed to serve as Secretary.


Such officers shall be elected to serve until the next annual meeting of the Commission and no Commissioner shall hold more than one office at the same time.

The agency's current Bylaws state the duties and powers of the Officers are as follows:

The Chair shall: (1) be the chief volunteer officer of the organization, subject to the direction and control of the Board; (2) preside at meetings of the Board of Commissioners; (3) appoint the members of standing and of such special Committees with the approval of the Commission; (4) be ex-officio a member of all Committees; and (5) perform such other duties and have such other powers as the Board of Commissioners may determine from time to time. The Chair may vote on any matter before the Commission. The Chair shall be counted to determine the existence of a quorum.

First Vice Chair and Second Vice Chair. In the absence of the Chair or the Chair's inability or refusal to act, the First Vice Chair and Second Vice Chair as alternate, shall perform the duties of the Chair and shall perform such other duties as the Commission may, from time to time, designate.

The Treasurer shall: (1) oversee the organization's financial management practices, subject to the direction and control of the Board; (2) ensure that the commissioners understand the financial situation of the organization (including ensuring that financial statements for each month are available for each meeting of the Board of



Commissioners and are kept on file at the organization's principal office); (3) serve as Chair of the Finance Committee; (4) serve as an Authorized Check Signatory when the Chair is unavailable; and (5) perform such other duties and have such other powers as the Board of Commissioners may determine from time to time.

Fiscal Impact

None.

Conclusion

Once elected and approved by the Board, Officers will serve for a 12-month period.



BOARD OF COMMISSIONERS MEETING

Date: January 27, 2021	Program: N/A
Agenda Item #: 11	Director: N/A
Subject: Election of Access Plus Capital	Officer: Emilia Reyes

Recommended Action

Staff recommends to nominate and approve four Commissioners to sit on the Access Plus Capital Board.

Background

Access Plus Capital- Board Membership states:

The following will represent Fresno EOC a. Board Chair; b. Chief Executive Officer; c. Four (4) additional commissioners to be elected by its Board.

The property, affairs, and activities of Fresno CDFI dba Access Plus Capital shall be managed, and its powers exercised, by the Board of Directors. The duties include employing the CEO, passing an annual budget, and providing the strategic direction for the organization.

The board meets monthly and members are regularly required to participate on separate committees.

Fiscal Impact

None.

Conclusion

Once elected and approved by the Board, Officers will serve a 12-month period.



BOARD OF COMMISSIONERS MEETING

Date: January 27, 2021	Program: N/A
Agenda Item #: 12	Director: N/A
Subject: 2021 Board Meeting Schedule	Officer: Emilia Reyes

Recommended Action

Staff recommends approval of the regular Commission Meeting Schedule for calendar year 2021.

Background

As stated in the agency's Bylaws, the regular meetings of the Board shall be held at least ten (10) times per year, generally on the fourth Wednesday of each month.

Attached is a tentative schedule chart dates for the Board, Committees and Advisory Board Meetings. The newly appointed Chair for each Committee and Advisory Board will have the ability to modify the meeting schedule to fit his/her schedule.

All meetings will be held through zoom unless otherwise noted on the agenda.

The proposed frequency of meetings are as follows:

Board: 4th Wednesday of the month with no meetings in the summer

Bylaws: Quarterly

Audit: Quarterly

Finance: 2nd Wednesday of the month

HR: Quarterly

Pension: Quarterly

P&E: 2nd Tuesday of every other month with no meetings in the summer

Access Plus Capital: 3rd Wednesday of the month



Board of Commissioners 2021 Meeting Schedule

Month	Audit	Board	Bylaws	Finance	HR	Pension	P&E	HeadStart	Foster Grandparent	LCC	Sanctuary	SOUL	Access Plus
Time	12:00	6:00	5:00	12:00	5:00	12:00	5:00	6:30	10:00	12:00	12:00	10:00	12:00
January		27						5					20
February		24	17	10	16	18	9	2		18		9	17
March	3	24		10				2			11	9	17
April		28		14			13	6	30			13	21
May		26	19	12	17	20		4		20		11	19
June	2	23		9			8	1			10		16
July								6					21
August			18		16	26				19			18
September		22		8			14		30		9		15
October		27		13									20
November	3	17	10	10	15	18	9			18			17
December	1	15		8							9		15

Meeting Locations

All meetings will be held through Zoom until further notice.

Meetings subject to change due to holidays and scheduling conflicts.

Frequency of Meetings:

Audit: Quarterly

Board: 4th Wednesday of the month with no meetings in the summer

Bylaws: Quarterly

Finance: 2nd Wednesday of the month

HR: Quarterly

Pension: Quarterly

P&E: 2nd Tuesday of every other month with no meetings in the summer

Access Plus Capital: 3rd Wednesday of the month



BOARD OF COMMISSIONERS MEETING

Date: January 27, 2020	Program: N/A
Agenda Item #: 13	Director: N/A
Subject: 2021 Signatory Authorization Resolution	Officer: Emilia Reyes

Recommended Action

Staff recommends approval of the 2021 Signatory Authorization Resolution to accurately reflect the agency's Board Chair, and Vice Chair representatives.

Background

The agency has previously adopted a Signatory Resolution where it authorizes the Board of Commissioners the ability to designate in its behalf appropriate staff members to bind the agency.

On January 27, 2021, the Board will nominate and approve Commission Officer positions which includes the Board Chair and Vice Chair.

Fiscal Impact

With this recommendation, the authorized signatures will have the ability to execute any and all contracts and transactions deemed appropriate to fulfill the program operations of the agency.

Conclusion

If the Board approves, the Signatory Authorization Resolution will be updated to reflect the Board's Chair and Vice Chair representatives to be effective January 27, 2021.



AUTHORIZED SIGNATORY RESOLUTION

WHEREAS, Fresno Economic Opportunities Commission is a private, nonprofit corporation, organized under Part 1, of Division 2, of Title 1, of the Corporations Code of the State of California, August 20, 1965; and

WHEREAS, the Board of Commissioners of Fresno Economic Opportunities Commission is vested with the authority to execute any and all contracts and transactions it deems appropriate to the mission of the agency; and

WHEREAS, the Board of Commissioners is authorized to designate in its behalf officers and agents duly entitled to bind the corporation to any and all contracts and transactions;

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Commissioners of Fresno Economic Opportunities Commission on this, the 27th of January 2021, hereby authorizes the Chairperson, Vice-Chair of the Board, Secretary of the Board/Chief Executive Officer, Chief Financial Officer, and Chief Operating Officer to sign all grants, contracts and amendments, program documentation, fiscal documents, including loans, reports, and all other required documents necessary in fulfilling the program operations of the agency.

AUTHORIZED SIGNATURES:

Name, Board Chair

Emilia Reyes, Board Secretary/Chief Executive Officer

Name, Board Vice Chair

Jim Rodriguez, Chief Financial Officer

Approved at the meeting of the Board of Commissioners on January 27, 2021 and effective as of January 27, 2021.

Ayes _____

Nays _____

Absent _____

Attest _____

Emilia Reyes, Board Secretary



BOARD OF COMMISSIONERS MEETING

Date: January 27, 2021	Program: Head Start 0 to 5
Agenda Item #: 14	Director: Rosa M. Pineda
Subject: December Program Update Report (PUR)	Officer: Emilia Reyes

Recommended Action

Staff recommends acceptance of the Head Start 0 to 5 December Monthly Program Update Report.

Background

As per mandate, Head Start agencies provide monthly updates to the Board and Policy council, written as required by the Head Start Act of December 12, 2007, Section 642 Powers and Functions of Head Start Agencies (d) Program Governance Administration, (2) Conduct of Responsibilities, (A) through (I).

Below is a reference to the requirement.

(2) Conduct of Responsibilities – Each Head Start agency shall ensure the sharing of accurate and regular information for use by the governing body and policy council, about program planning, policies, and Head Start agency operations. . .

The report includes all areas mandated by the Head Start Act, not reported elsewhere: (B) monthly program activity summaries; (C) program enrollment reports; (D) monthly reports of meals and snacks provided through the U.S. Department of Agriculture; (H) communication and guidance from the Secretary of Health and Human Services.

The excluded information reported separately includes: (A) monthly financial reports including credit cards, (E) financial audit report, (F) annual Self-Assessment (G) community-wide strategic planning (Community Assessment) and the (I) Annual Program Information Report (PIR).

The December Program Update Report is attached for review.

Fiscal Impact

Not Applicable.

Conclusion

The County-Wide Policy Council and the Fresno EOC Board of Commissioners must have timely and accurate information in order to ensure programmatic and fiduciary accountability of Fresno EOC Head Start 0 to 5. The staff have implemented this report to provide information monthly for these purposes.

**BOARD OF COMMISSIONERS
PROGRAM UPDATE REPORT****December 2020****I. Head Start 0 to 5**Program Information Summary:

1. In Head Start 3-5 on December 17, 2020, the centers closed down for Winter Break. Classes will resume January 11, 2021. In Early Head Start 0-3 on December 18, the centers closed down for Winter Break. Classes will resume January 4, 2021
2. Early Math Professional Learning Session was provided by the AIMS center to Head Start Center Base and Home Base staff who work at Franklin and five Early Head Start Home Base staff.
3. Staff were able to register for Child Development 17B Infant/Toddler class through a partnership with Fresno City College for those interested in applying for EHS jobs.
4. On December 17, 2020 Emilia Reyes, CEO along with Linda Hayes EOC Board Chair, the Chief Financial Officer and leadership staff met with the Region IX Office of Head Start and Office of Grants Management staff to discuss the options available to EOC to consider in order to close the QIP we are currently under. EOC agreed to pay to the federal government to eliminate Federal interest in the Fresno Executive Plaza \$1,941,814.00.

II. Communication and Guidance from the United States Health and Human Services (HHS) Secretary:

On December 31, 2020 we received communication issued from the Administration for Children and Families, as Program Instructions or Information Memoranda during the month of December 2020 requesting grantees complete the Centers Status Reporting tab in HSES on a monthly basis starting January 1, 2021. Grantees are required to complete the monthly reporting by the 7th of each month reporting on the status of services provided to children and pregnant women on the last operational day of the previous month.

III. Early Head StartProgram Information Summary:

1. Patricia Gonzalez participated in the EHS Region IX meeting call via ZOOM. The meeting focused Reflections on services during COVID and Fresno EOC EHS was asked to provide a video highlight Center base reopening.
2. Center Base Staff received further training on Safe Sleep per licensing requirements. Staff also worked as teams to create stories reflecting their individual classrooms.
3. Home Base continues to provide weekly home visits services remotely to 262 families of infant/toddlers/pregnant women and virtual Socializations through ZOOM
4. Center Base continues to provide full day childcare services to 46 children.

Wait List Total: 218Early Head Start Meals/Snacks:Total Children: Center Base Breakfasts: 192 Lunches: 231 Snacks: 200**IV. Head Start**Program Information Summary:

1. CSPP monitoring review was postponed until further notice.
2. CSPP full day classes operated in the month of December and closed December 24-25, 2020.
3. ChildPlus live enrollment application has been well received and staff continue to use it when enrolling children.
4. We continue to recruit children with the goal of achieving full enrollment.
5. Veronica Galvan was promoted to Quality Assurance Manager.

Wait List Total: 310Head Start Meals/Snacks:Total Children: Breakfasts: 13,943 Lunches: 15,092 Snacks: 13,464

Submitted by:

Rosa M. Pineda
Early Care and Education DirectorNidia Davis
Program Support Director

BOARD OF COMMISSIONERS MEETING

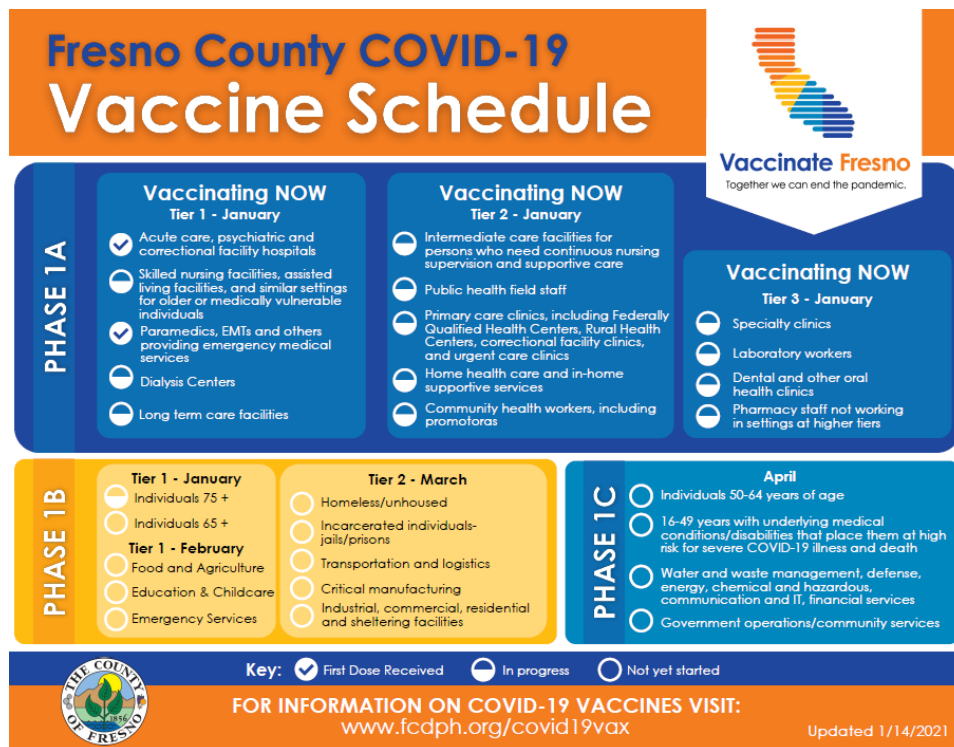
Date: January 27, 2021	Program: Strategy and Communications
Agenda Item #: 15	Director: N/A
Subject: Legislative Report: State Budget	Officer: Elizabeth Jonasson

Background

The information presented below is intended to keep the Board apprised of rapidly changing local, state, and national issues relevant to our agency.

Local

Fresno County remains in the most restrictive category given our high infection rates and low ICU bed capacity.



State

On Tuesday December 15th staff met with state Senator Caballero to discuss the status of the Healthy Harvest program and upcoming bills and budget requests to help struggling families.

Governor Newsom is proposing a “Golden State Stimulus” mirroring the recently approved federal stimulus payment of \$600 per eligible California resident, including some undocumented immigrants. He is also proposing to extend renter protections; the current protections end at the end of this month.

On January 6, the governor released California's first Master Plan for Aging. He included funding the 10-year roadmap in his budget to ensure Californians can age equitably, with dignity and independence in the Golden State.

A summary of the governor’s budget, as applicable to our programs, is below.

Governor Gavin Newsom unveiled his proposed 2021-2022 State Budget on Friday, January 8, 2021. The \$227.2 billion proposal includes funding for regular operations, new initiatives and COVID-19 response and mitigation efforts. The budget is divided into the following sections: Equitable and Broad-Based Recovery, COVID-19 Pandemic Response, Emergency Response, K-12 Education, Higher Education, Health and Human Services, Housing and Homelessness, Climate Change, Sustainable Agriculture, Natural Resources, Environmental Protection, Judicial Branch, Criminal Justice, Digital Transformation and Results-Oriented Government, Labor and Workforce Development, Transportation, General Government and Statewide Issues. Below is a breakdown of points of interest for Fresno EOC.

Excerpts were taken, copy/pasted and edited from: California Coalition for Youth, 2021-22 State Budget Highlights; Governor’s Budget Summary;

For more information: www.ebudget.ca.gov.

General Fund Expenditures by Agency (Dollars in Millions)

	2020-21	2021-22	Change from Dollar Change	2020-21 Percent Change
Legislative, Judicial, Executive	\$6,135	\$4,494	-\$1,641	-26.7%
Business, Consumer Services & Housing	911	961	50	5.5%
Transportation	245	421	176	71.8%
Natural Resources	4,449	4,552	103	2.3%
Environmental Protection	2,480	460	-2,020	-81.5%
Health and Human Services	43,274	54,369	11,095	25.6%
Corrections and Rehabilitation	12,342	13,089	747	6.1%
K-12 Education	57,836	59,657	1,821	3.1%
Higher Education	16,861	17,873	1,012	6.0%
Labor and Workforce Development	161	684	523	324.8%
Government Operations	2,111	3,051	940	44.5%
General Government:				
Non-Agency Departments	943	1,001	58	6.2%
Tax Relief/Local Government	1,182	437	-745	-63.0%
Statewide Expenditures	6,968	3,466	-3,502	-50.3%
Total	\$155,898	\$164,515	\$8,616	5.5%

Note: Numbers may not add due to rounding.

Equitable and Broad-Based Recovery

- Elimination of the first year of the minimum franchise tax, expansion of small business loan guarantees and creation of a new Main Street hiring tax credit.
- \$385 million for targeted investments to build a more sustainable agricultural industry.
- \$4.5 billion for the Governor's Equitable Recovery for California's Businesses and Jobs plan, including the following actions to accelerate economic recovery and job creation:
 - \$1.5 billion for the infrastructure and incentives to implement the state's zero-emission vehicle goals
 - \$1.1 billion immediate relief for small businesses
 - \$777.5 million for a California Jobs Initiative to provide incentives targeted at accelerating investment and job creation
 - \$353 million for workforce development
 - \$300 million for deferred maintenance and greening of state infrastructure

COVID-19 Pandemic Response

- \$372 million to speed up administration of vaccines across all of California's 58 counties
- \$2.4 billion for the Golden State Stimulus – a \$600 state payment to low-income workers who were eligible to receive the Earned Income Tax Credit in 2019, as well as 2020 Individual Taxpayer Identification Number (ITIN) filers
- \$70 million to provide immediate and targeted fee relief for small businesses

**Potential Estimates for California
Coronavirus Response and Relief Supplemental Appropriations Act**
(Dollars in Billions)

Cost Areas	Available Nationwide	California Estimate
Individuals and Families	\$326.4	\$42.4
Unemployment Insurance Benefits	\$120.0	\$20.0
Economic Impact Payments (\$600 per person)	\$166.0	\$18.3
Food Assistance	\$13.0	\$1.3
Rental and Utility Assistance	\$25.0	\$2.6
Funeral/Burial Assistance	\$2.4	\$0.2
Test, Trace, Vaccinate	\$54.1	\$2.2
Testing and Contact Tracing	\$19.5	\$1.8
Testing in Rural and Underserved Communities	\$2.8	TBD
Vaccine Development	\$19.7	-
Vaccine Manufacturing and Distribution	\$8.8	\$0.4
Strategic National Stockpile (PPE)	\$3.3	-
Health/Mental Health	\$10.3	\$0.7
Provider Relief	\$3.0	\$0.2
Increase Medicare Provider Payments	\$3.0	TBD
Mental Health and Substance Use Disorders	\$4.3	\$0.5
Business and Transportation Support	\$408.1	\$50.1
Small Business Support/Paycheck Protection (excluding airlines)	\$310.0	\$45.2
Live Venues	\$15.0	TBD
Child Care/Head Start	\$10.3	\$1.0
Agriculture (Farmers, Ranchers)	\$13.0	\$0.6
Loans to Underserved Communities	\$15.0	TBD
Airlines (Paycheck Protection) and Airport Improvements	\$18.0	\$0.4
Transit/Bus/Amtrak	\$17.0	\$2.0
State Highways	\$9.8	\$0.9
Education	\$81.1	\$10.1
Primary and Secondary	\$54.3	\$6.8
Governor's Emergency Education Relief (GEER) Funds	\$1.3	\$0.2
GEER - Private Schools	\$2.8	\$0.2
Higher Education	\$22.7	\$2.9
Broadband/Telehealth	\$7.0	TBD
Totals	\$887.0	\$105.5

Emergency Response

- The Administration is developing a spring proposal to strengthen the Governor's Office of Emergency Services' ability to respond to emergencies and support recovery efforts, especially in vulnerable communities.

K-12 Education and Childcare

- Approximately \$90 billion total. Funds will be strongly weighted toward schools serving students from low-income families, foster youth, homeless students, English learners and others disproportionately impacted by the pandemic.

- \$12 million on-going and \$3 million one-time non-Proposition 98 General Fund for a Cradle to Career data system, \$3.8 million for the California Career Guidance Initiative, and the establishment of the Cradle to Career system at the GovOps.
- \$64.5 billion in Local Control Funding Formula funding, a \$2 billion increase.
- \$2.3 billion one-time supplemental payment to schools in 2021-22; proposes to remove the supplemental payment from statute.
- \$2 billion to support and accelerate safe returns to in-person instruction in February
- \$4.6 billion to expand learning opportunities for students, including summer and after-school programs
- \$265 million in one-time Proposition 98 fund to expand the Community Schools grants program.
- \$400 million for school-based mental health services
- \$5 million in one-time funds for a new school-based Medi-Cal partnership network with County Offices of Education and schools to utilize more Medi-Cal funds.
- \$545 million in ongoing funds for special education
- 1.5% COLA to all statutorily required early education and TK-12 categorical programs that remain outside of LCFF, including nutrition, state preschool and youth in foster care.
- Over \$475 million for teacher and classified staff professional development
 - \$50 million one-time Proposition 98 General Fund for professional development focused on preparing teachers for early childhood programs
 - \$50 million for Social Emotional Learning and Trauma-Informed Instruction professional development;
- \$300 million in Proposition 98 ongoing funds for early intervention and school readiness for infants, toddlers and preschoolers.
- \$250 million in incentive funds for districts that expand high-quality transitional kindergarten programs for all four-year-olds
- \$200 million one-time General Fund for transitional kindergarten and kindergarten facilities
- Reflects \$44 million ongoing Cannabis Funds for 4,500 more child care vouchers, including \$21.5 million in 2020-21.
- \$55 million for child care provider and family pandemic relief in 2021-22.
- Shifts \$31.7 million (\$0.9 million General Fund) and 185.7 positions from the Department of Education to DSS to administer early learning, child care, and nutrition programs
- New requirement that all high school seniors complete a FAFSA or California Dream Act application.

Higher Education

- \$35 million in Proposition 98 to support apprenticeship programs at community colleges
 - \$15 million ongoing for the California Apprenticeship Initiative for new apprenticeship opportunities
 - \$20 million one-time for work-based learning

Health and Human Services

- Includes the creation of a new Office of Health Care Affordability. The Office will increase quality and cost transparency, develop cost targets and evaluate consequences for entities that fail to meet the targets
- Proposes to implement the California Advancing and Innovating Medi-Cal (CalAIM) initiative to reduce variation and complexity in the state's Medi-Cal program, manage member risk and need and improve outcomes through payment reform. CalAIM will target and coordinate care for vulnerable populations with complex health needs that currently drive high costs. The effort will include housing-related services and flexible wraparound services so health plans may avoid costlier alternatives to hospitalization, skilled nursing facility admission and/or discharge delay
- Proposes a range of investments to increase opportunities for Californians to age well over the next decade, including developing new strategies with the federal government to leverage Medicare to provide additional long-term services and supports
- \$4.1 million (\$3.7 million General Fund) in 2021-22 and \$2.1 million (\$1.6 million General Fund) ongoing to HHSA to further reorient the administration of its programs through the use of data and the development of a racial equity dashboard
- \$1.7 million General Fund in 2021-22 and \$154,000 General Fund in 2022-23 and ongoing to HHSA to conduct an analysis of the intersection of COVID, health disparities, and health equity to help inform any future response
- Proposes to extend flexibilities in county spending of local MHSA funds included in the 2020 Budget Act in response to the pandemic for one additional fiscal year
- \$30 million one-time General Fund for existing Emergency Food Assistance Program providers and food banks

Housing and Homelessness

- \$500 million in low-income housing tax credits for low-income housing development
- \$1.75 billion one-time General Fund for project Homekey to purchase additional motels, develop short-term community mental health facilities and purchase or preserve housing dedicated to seniors
- Proposes changes to the state's Medi-Cal system to better support behavioral health and housing services that can help prevent homelessness

Climate Change

- \$1 billion to address a comprehensive wildfire and forest resilience strategy including:
- \$323 million for early action in the spring to start these forest health and fire prevention projects before the next fire season.
- \$1.5 billion for a comprehensive strategy to achieve the state's zero-emission vehicle goals by 2035 and 2045
 - Securitizing up to \$1 billion to accelerate the pace and scale of the infrastructure needed to support zero-emission vehicles

Judicial Branch and Criminal Justice

- \$75 million General Fund ongoing for immigration services, funding qualified nonprofit organizations to provide immigration services to immigrants who reside in California via the unaccompanied undocumented minors and Immigration Services Funding programs

- \$19.1 million ongoing General Fund for Self-help centers for unrepresented litigants
- \$546 million General Fund for the Division of Rehabilitative Programs in order to fund various programs and services that promote positive behavior.
- Includes a closure date for the Division of Juvenile Justice (DJJ) on June 30, 2023 and anticipates closing Deuel Vocational Institution by September 2021, and a second in-state prison in 2022-23. pursuant to SB 823, \$9.6 million one-time General Fund was provided in 2020-21 for the Regional Youth Programs and Facilities Grant Program and also established an ongoing Juvenile Justice Realignment Block Grant as follows: \$46.5 million General Fund in 2021-22, \$122.9 million in 2022-23, \$195.9 million 2023-24, and \$212.7 million ongoing beginning in 2024-25
- 25% of Prop. 47 funds (estimated at \$114.8 million) for a grant program addressing truancy and dropout prevention

Digital Transformation and Results-Oriented Government

- Assumes a five-percent permanent reduction in state operations expenditures, challenging departments and agencies to find more efficient means to provide services
- Makes major investments to provide additional support to the California Department of Technology to bolster its ability to review and improve upon critical state information technology systems before a failure occurs. In addition, the Office of Digital Innovation continues to lead state government in the transformation of consumer-facing services

Labor and Workforce Development

- \$777.5 million for a California Jobs Initiative, which focuses on job creation and retention, regional development, small businesses and climate innovation.
- \$353 million one-time and ongoing investments for California's workers as they adapt to changes in the economy brought about by COVID-19.
 - \$250 million one-time General Fund to support workforce development and better linkages between higher education and gainful employment, focusing on communities that have been systematically excluded from opportunities to build skills and create wealth.
 - Early action for \$25 million to immediately expand existing High Road Training Partnership Program apprenticeship programs (for more than 2,000 new apprenticeships and preapprenticeships) and additional funding for the California Apprenticeship Initiative work-based learning opportunities through the community colleges
 - Construction - \$8.5 million for construction apprenticeship and multi-craft pre-apprenticeship programs, resulting in approximately 650 jobs.
 - Forestry and Agriculture - \$6.5 million for training center jobs for wildfire prevention, resulting in 500 jobs.
 - Healthcare - \$4 million for expanded training to address COVID-related health care needs, such as respiratory technicians and medical assistants, resulting in 250 jobs.

Federal

Immigration and Public Charge

Previous rulings blocking enforcement of the 2018 revisions to the public charge rule, in 18 states and Washington DC, were upheld by the Ninth Circuit Court of Appeals. The Public Charge rule changes were in effect nationwide amidst the legal battles. This caused uncertainty for many immigrants as to whether or not they could access services they needed.

President Biden has indicated that immigration will be an early top priority for his administration. He is expected to unveil a plan in the next few days. The plan is set to provide permanent residence status for DACA or TPS recipients and an 8-year path to citizenship for undocumented immigrants in the US before 1/1/21. For border security, the plan includes increased investment in technology.

Census

The Supreme Court began hearing arguments on the constitutionality of removing undocumented immigrants from the census population count for purposes of political reapportionment on November 30th. Ultimately the court decided that they would not rule on the case, deeming it premature. The vote was 6-3 along ideological lines, with the opposing justices stating that the president's efforts were clearly illegal.

On December 30, it was reported that the Census Bureau would not be able to deliver the population counts by the December 31st deadline since they had not finalized processing the data. Commerce Secretary Ross and The Bureau issued a statement planning to release the data in "early 2021", likely around March. Staff has ceased working on excluding undocumented immigrants from the count.

Budget and COVID Relief Package

After vetoing the defense spending bill, President Trump decided against vetoing the negotiated spending and coronavirus relief bill. The \$2.3 trillion bill included 900 billion for COVID relief. Here are some of the salient measures;

- CSBG funding for FY2021 is \$745 million – an increase of \$5 million over FY2020 funding.
- To address the childcare crisis, the Child Care Development Block Grant received \$10 billion in emergency funding, and Head Start received an additional \$135 million and is funded at \$10.75 billion in FY2021.
- LIHEAP was increased by \$10 million to \$3.75 billion for FY2021.
- The Weatherization Assistance Program was reauthorized through 2025, and received a \$5 million increase from FY2020 for a total of \$310 million. Authorization levels could increase to \$350 million. The Reauthorization also includes major reforms including higher admin cost allowance (15%), ability to re-weatherize a home after 15 years, include renewable energy and competitive grants for innovative projects.
- A new Low-Income Household Drinking Water and Wastewater Emergency Assistance Program was created with \$638 million in funding to HHS, requiring HHS, states and tribes to "use existing processes, procedures, policies, and systems in place to provide assistance to low-income households, including by using existing programs and program announcements, application and approval processes." This will likely mean LIHEAP/CSBG will have a strong role in the roll out.

- A new Emergency Rental Assistance Program funded at \$25 billion, administered by the Treasury Department with grants going directly to states and local governments to provide financial assistance for personal rent, energy and utility costs caused by the pandemic. Fresno EOC is in talks with the County of Fresno regarding potential program administration.
- In an effort to ensure marginalized, high-risk and underserved populations are served during vaccine roll-out efforts, \$8.75 billion is allocated to the Centers for Disease Control and Prevention (CDC) to focus on these communities. Fresno EOC is well-positioned to be a part of these efforts. On a national level, NCAF is working on behalf of the network for CAAs to have a role in vaccine deployment.

Reauthorization and Budget talks

For CSBG in subsequent relief bills and for reauthorization, the network continues to push 200% Federal Poverty Line eligibility. Reducing administrative burdens, reporting and making CSBG funding more locally-controlled and less restrictive also remain top priorities.

American Rescue Plan here

Days before his inauguration, President Biden put forth the American Rescue Plan a \$1.9 trillion coronavirus relief package. Though focused on combating the pandemic and its effects, the package is seen as more comprehensive than just that, including investments that could help reduce poverty overall. Democrats hope to fast track this bill and have it on the President's desk by February. Republican criticism of the bill, the price tag and focus areas, have increased, however given that Democrats (narrowly) control both the House and the Senate, the bill is expected to pass.

Some key points include:

Healthcare

- \$400 billion to fight the COVID-19 virus
- \$20 billion for the national vaccination program
- \$50 billion for rapid testing and regular testing
- Funding for health services for marginalized populations

Education and Childcare

- \$130 billion for K-12 schools to reopen within the first 100 days
- \$5 billion for States to support early childhood and K-12 students
- Child Care: \$25 billion emergency stabilization fund for child care providers to prevent closures; an additional \$15 billion for the Child Care and Development Block Grant program.
- Child Care Tax Credit: refundable for one year; households with an income of less than \$125,000 a year would receive 50% reimbursement; households making between \$125,000 - \$400,000 would receive a partial credit

Household Support

- \$1,400 additional per-person direct relief payment
- Unemployment programs: Extend through September 2021; provide a \$400 per-week supplement; include self-employed workers.

- \$15 per hour Federal Minimum Wage
- \$5 billion for LIHEAP and water utility assistance
- Extension until September 30, 2021 of the eviction and foreclosure moratoriums and forbearance applications on federally-guaranteed mortgages
- \$25 billion in additional rental assistance
- 14 weeks of paid sick and family and medical leave (maximum benefit of \$1,400 per-week)
- Expand paid leave to 106 million more Americans in part by eliminating exemptions for employers with more than 500 and less than 50 employees and clarifying the qualifying workforce to include healthcare workers, first responders and federal workers.
- \$5 billion in emergency housing assistance for homelessness prevention and support
- Child Tax Credit: refundable for the year; increase to \$3,000 per child (\$3,600 for a child under age 6); 17 year-olds are qualifying children
- Earned Income Tax Credit expansion for the year: raise the maximum for childless adults from around \$530 to near \$1,500, increase the income limit from about \$16,000 to around \$21,000; expand the age range eligibility
- \$1 billion extra for Temporary Assistance to Needy Families (TANF) recipients
- \$3 billion additional for the WIC program
- Extend until September 2021 the existing 15 percent benefit increase for Supplemental Nutrition Assistance Program (SNAP) recipients.



BOARD OF COMMISSIONERS MEEING

Date: January 27, 2021	Program: Planning and Evaluation
Agenda Item #: 16	Director: N/A
Subject: Summary of Grant Tracker	Officer: Elizabeth Jonasson

Background

The information presented below is intended to inform the Board of the 2020 grant activities, results, and outcomes through December 31, 2020. A total of 67 grants were submitted in 2020 of which 34 have been funded, 12 have been denied, and 15 are pending.

The table below provides greater detail and a break down by month.

Month	# of Grants Submitted	# of Grants Approved	# of Grants Denied	# of Pending Grants	Amount Requested	Amount Awarded
January	5	1	0	4	\$28,008,148	\$100,000
February	12	1	2	13	\$3,094,247	\$100,000
March	6	8	1	10	\$3,035,466	\$5,184,946
April	7	2	1	14	\$2,936,939	\$1,201,723
May	7	4	0	17	\$731,000	\$797,000
June	6	2	0	21	\$8,659,624	\$30,000
July	5	2	0	23	\$9,860,000	\$115,000
August	2	4	1	21	\$3,395,724	\$4,495,724
September	3	3	1	23	\$1,067,092	\$131,500
October	8	5	5	13	\$42,558,611	\$157,000
November	3	0	0	12	\$2,757,888	\$0
December	3	2	1	15	\$551,000	\$15,000
Total	67	34	12	15	\$106,655,739	\$12,327,893

**Fresno Economic Opportunities Commission
Grant Tracker
Wednesday, January 20, 2021**

FUNDED							
Submitted	Program	Name	Funder	Amount Requested	Board Report Date	Date of Notice	Amount Awarded
12/18/2020	Advance Peace	Hope and Heal Foundation Grant	Hope and Heal Foundation	\$15,000	1/27/2021	1/13/2021	\$15,000
	Address Advance Peace fellows' most immediate needs in light of the challenges of the COVID-19 pandemic, including but not limited to shelter, food, and personal protective equipment (PPE).						
9/17/2020	Street Saints	Mentoring Services for Adult Reentry Planning Program (ARPP)	County of Fresno	\$120,000	9/30/2020	12/23/2020	TBD
	Supportive services including mentoring for individuals ages 18-30 who are committed to at least 60 days in the Fresno County Jail, are affiliated or were previously affiliated with a gang, and are at medium to high risk of reoffending. (Competitive - new)						

NOT FUNDED						
Submitted	Program	Name	Funder	Amount Requested	Board Report Date	Date of Notice
8/24/2020	Employment and Training, VAC, LCC, & Street Saints	Re-Entry Employee Readiness Services	Fresno County Probation Department	\$1,646,858	9/30/2020	12/10/2020
	Provide case management, mentoring, job training to Probation Dept referrals during and after custody. (Competitive - new)					

PENDING GRANTS						
Submitted	Program	Name	Funder	Amount Requested	Board Report Date	Expected Date of Notice
8/24/2020	N/A (Finance Administration Only)	Merck for Mothers Safe Childbirth Cities Initiative	Merck for Mothers	\$1,000,000	9/30/2020	1/1/2021
	Serve as fiscal agent for a partnership aimed at developing and implementing tailored solutions to reduce maternal mortality and morbidity and promote health equity. (Competitive - new)					
12/11/2020	Food Services	Smart & Final Foundation Donations	Smart & Final Foundation	\$1,000	12/16/2021	Not specified
	Kickoff event for rural food express bus.					
9/21/2020	Head Start 0 to 5	Early Head Start Expansion and EHS-Child Care Partnership Grant	Department of Health and Human Services, Office of Head Start	\$944,092	9/30/2020	Prior to 3/4/2021
	Open new EHS center at Clinton and Blythe, serving 16 infants and toddlers, and partner with three Family Child Care Homes to provide wraparound services to an additional 12 infants and toddlers. (Competitive - new)					
1/4/2021	Head Start 0 to 5	Head Start/Early Head Start Communities in California	HHS - Administration of Children & Families - Office of Head Start	\$41,700,206	1/27/2021	June/July 2021
	Reorient early childhood education system in Fresno County to serve 2,138 pregnant women, infants and toddlers aged 0-3 and preschoolers aged 3-5 years, eliminate duplication and siloed services.					

1/12/2021	Health Services	Child Welfare Parenting Education	County of Fresno	\$1,937,304	1/27/2021	5/1/2021
	Administer the Nurturing Parent Program curriculum to parents with children in the Child Welfare System, including parents with more specialized needs.					
10/30/2020	LCC	Local Corps Prop 84 Grants	California Conservation Corps	\$92,357	10/13/2020	Prior to 7/1/2021
	Capital improvements for LCC facilities including construction of equipment shed. (Noncompetitive - new)					
10/31/2020	LCC	Health Generations Program Grant	Anthem Foundation	\$134,030	11/18/2020	Between 3/1/2021 - 5/1/2021
	Hire a mental health professional to be housed at LCC to serve corpsmembers and available for referrals from other EOC programs. (Competitive - new)					
11/2/2020	LCC	California Community Reinvestment Grant (CalCRG) - Phase 1	Governor's Office of Business & Economic Development	\$450,000	11/18/2021	1/11/2021
	To provide mental health treatment, substance use disorder treatment and legal services for corpsmembers. (Competitive - new)					
10/9/2020	Sanctuary and Support Services	CommunityWINS	Wells Fargo	\$300,000 / \$100,000	10/28/2020	Prior to Jan 2021
	City of Fresno Back Rent Forgiveness Program. (Competitive - new)					
1/15/2021	Sanctuary and Support Services	Youth Opioid Response	California Youth Opioid Response	\$654,885	1/27/2021	2/5/2021
	Expand access to Medication-Assisted Treatment and other prevention, treatment, and recovery services for LGBTQ+ youth ages 12-24, using a needs-based, culturall-competent, age-appropriate, trauma-informed care grounded in positive youth development.					
10/7/2020	Street Saints	Homework Center Proposal	Bank of America	\$60,000	10/13/2020	Not specified
	Establish an afterschool tutoring program at the Hinton Center for up to 90 kids/day, five days/week. (Competitive - new)					
10/7/2020	Street Saints	Homework Center Proposal	The Artist Tree	\$60,000	10/13/2020	Not specified
	Establish an afterschool tutoring program at the Hinton Center for up to 90 kids/day, five days/week. (Competitive - new)					
11/13/2020	Street Saints	Youth Services	City of Fresno	\$661,030	12/16/2020	Jan 2021
	Partnership with Faith in the Valley and Fresno Barrios Unidos to provide paid internships, park clean up and afterschool programming					
12/21/2020	Street Saints	Neighborhood Hubs	CVCF - DRIVE	\$535,000	1/24/2021	2/5/2021
	Engage the diverse community of their focus neighborhood and elevate their community power, while building social capital through the various development programs they create.					
10/9/2020	Transit Systems	Charge Up Electric Vehicle Chargers	San Joaquin Valley Air Pollution Control District	\$50,000	10/13/2020	Not specified (still pending)
	Fund the installation of 10 new EV chargers. (Competitive - new)					



BOARD OF COMMISSIONERS MEETING

Date: January 27, 2021	Program: N/A
Agenda Item #: 17	Director: N/A
Subject: CSBG CARES	Officer: Emilia Reyes

Background

At the December 16, 2020 commission meeting, Commissioners requested an update on the \$2,558,135 million Community Services Block Grant (CSBG) COVID-19 Funding.

The Department of Community Services and Development (CSD) held a CARES Supplemental Funding Webinar on May 13, 2020 and provided guidance on the use of funds. The start date of the funds was retroactive as of January 2020 to May 31, 2022.

In October 2020 CSD administer a quarterly performance review of these funds. Attached is the official notification from CSD. Overall, the agency met all performance benchmarks as of October 31, 2020.

Staff is projecting to expend 70% of the funds by March 31, 2021. These expenses include COVID-19 program resources & supplies, premium pay for frontline workers due to the pandemic, medical contributions for displaced workers, and agency-wide needs such as personal protective equipment (PPE). The one expense that was not originally budgeted for was the California's Supplemental Paid Sick Leave. This law requires employers to offer employees paid sick leave for COVID-19 related reasons as of December 31, 2020. These expenses are being absorbed by the Reserve Fund for Future COVID-19 response.

Based on last year activities and events, staff recommends leaving the remaining 30% of funds in the Reserve Funds for Future COVID-19 efforts. Once again, this will allow the agency to be prepared and adaptable for future impacts and other unforeseen costs due to the pandemic. In the meantime, staff will also continue to identify ways to utilize CSBG COVID-19 funding to serve our community throughout this unprecedented crisis.



DAVID SCRIBNER
ACTING DIRECTOR

State of California-Health and Human Services Agency
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Telephone: (916) 576-7109 | Fax: (916) 263-1406
www.csd.ca.gov



GAVIN NEWSOM
GOVERNOR

November 16, 2020

Emilia Reyes, Chief Executive Officer
Fresno County Economic Opportunities Commission
1920 Mariposa Mall, Suite 300
Fresno, CA 93721

Dear Ms. Reyes:

This letter is to provide information regarding your agency's current balance for the Coronavirus Aid, Relief, and Economic Security Act (CARES Act Program or CAP) contract. Based on total expenditures reported as of October 31, 2020, which captures expenditures submitted into the Expenditure Activity Reporting System through the September 2020 reporting period, your agency has expended a total of \$761,792.83, or 30 percent of your contract allocation.

Per the expenditure and reporting requirements, agencies are to meet the performance benchmarks of 20 percent by September 30, 2020, 65 percent by December 31, 2020, and 99 percent by March 31, 2021.

Based on the information above, your agency met the September 30, 2020 performance benchmark of 20 percent expenditure. CSD continues to stress the critical importance of ensuring timely expenditure of CAP grant funds by our agency partners when providing CARES benefits to California's low-income communities. Your agency's continued efforts to expend its CAP contract balance contributes significantly to this important goal.

Thank you for your continued partnership and commitment to serving the low-income population in California. It is important to ensure that all funds allocated to your service territory, for all contracts, are fully expended in a timely manner.

If you have any questions, please contact Kathy Andry at (916) 576-7132 or via email at Kathy.Andry@csd.ca.gov.

Sincerely,

DAVID SCRIBNER
Acting Director

c: Ms. Linda R. Hayes, Board Chair



BOARD OF COMMISSIONERS MEETING

Date: January 27, 2021	Program: Head Start 0-5
Agenda Item #: 18A1	Director: Rebecca Heinricy
Subject: Head Start Financial Report	Officer: Jim Rodriguez

Recommended Action

Staff recommends Board acceptance of the Financial Status Report for the Head Start 0-5 program as of November 2020.

Background

In accordance with the Agency's bylaws, the Finance Committee shall advise in the preparation and administration of the operating budget and oversee the administration, collection, and disbursement of the financial resources of the organization. Additionally, the Treasurer is to ensure the commissioners understand the financial situation of the organization, which includes ensuring that financial statements for each month are available for each meeting of the Board of Commissioners. Monthly financials for Head Start are provided for review and acceptance.

Fiscal Impact

Head Start 0-5 Financial Status Report for the following areas:

- Head Start – Basic;
- Head Start – Training & Technical Assistance (T&TA)
- Duration
- Early Head Start – Basic;
- Early Head Start – Training & Technical Assistance (T&TA)

Due to the impact of COVID-19, there has been significant savings within the 2020 grant year for which a budget modification is being submitted. Additionally, the 2020 Head Start grant was extended as of December 11, 2020 so that the grant funding award now covers an eighteen-month period from January 2020 to June 2021. The budget will be updated to include the extension into 2021. Total Federal share following this amendment is \$68,770,488.

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
November 30, 2020

Description	Head Start - Basic				Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$21,816,613	\$1,469,566	\$15,469,117	\$6,347,496				
Fringe Benefits	7,995,804	654,911	7,100,788	895,016				
Total Personnel	29,812,417	\$2,124,477	22,569,905	7,242,512				
Travel	10,977	-	15	10,962	-	-	-	-
Equipment*	-	-	-	-	-	-	-	-
Supplies	1,944,238	887,267	2,020,243	(76,005)	43,156	4,651	10,755	32,401
Contractual	1,196,672	138,588	1,033,661	163,011	468	1	92	376
Facilities / Construction								
Other:								
Food Cost	1,040,745	(134,178)	629,224	411,521				
Transportation	580,105	14,608	365,279	214,826				
Staff Mileage	219,774	18,213	137,072	82,702				
Field Trips, including Transportation	34,783	3,020	5,011	29,772				
Space	748,831	72,612	760,242	(11,411)				
Utilities / Telephone / Internet	498,258	28,599	336,023	162,235				
Publication/Advertising/Printing	42,168	9,525	40,150	2,018				
Repair/Maintenance Building	471,703	14,059	227,673	244,030				
Repair/Maintenance Equipment	97,900	303	88,291	9,609				
Property & Liability Insurance	154,446	12,535	130,955	23,491				
Parent Involvement / CWPC	78,859	438	10,814	68,045				
Other Costs*	36,657	9,595	87,536	(50,879)				
Staff & Parent Training					319,424	-	75,419	244,005
Total Direct Charges	\$36,968,533	\$3,199,661	28,442,094	\$8,526,439	\$363,048	4,653	\$86,266	\$276,782
Total Indirect Charges	\$2,701,311	\$ 239,975.00	\$2,133,157	\$568,154	\$27,228	\$349	\$6,470	\$20,758
Total Federal Expenditures	\$39,669,844	\$3,439,636	30,575,251	\$9,094,593	\$390,276	5,002	\$92,736	\$297,540
% of Annual Budget Expended to Date			77%				24%	
Non-Federal Share	\$8,955,825	\$859,909	\$7,643,813	\$1,312,012	\$97,569	\$1,250	\$23,184	\$74,385

Credit Card Expenses: Credit card statement dated 11/1/20 - 11/30/20			
November 2020 expenses			
Staff Training	\$	2,325	Teachstone - Training
Program Supplies - Kitchen		76	Home Depot - Countertop Microwave
Program Supplies - Classroom		2,650	Amazon/Target - wipes, diapers, sippy cups, stickers, tape, glue and etc
Parent Lending Library		405	Amazon - Books for Parent lending materials
Contract Service - Facility Repair		230	Azuga - Vehicle Tracking Maintenance Support Vehicle
Program Supplies - Nutrition		622	Walmart/Amazon - powder milk
	\$	6,307	

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
November 30, 2020

Description	Head Start - Duration Start-Up/Operations			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$0	-	-	\$0
Fringe Benefits	-	-	-	-
Total Personnel	\$0	\$0	\$0	\$0
Travel	-	-	-	-
Equipment*	94,000	-	-	94,000
Supplies	366,376	-	6,481	359,895
Contractual	429,400	3,120	93,255	336,145
Facilities / Construction	1,057,160	-	-	1,057,160
Other:				
Food Cost	-	-	-	-
Transportation	-	-	-	-
Staff Mileage	-	-	-	-
Field Trips, including Transportation	-	-	-	-
Space	-	-	-	-
Utilities / Telephone / Internet	-	-	-	-
Publication/Advertising/Printing	-	-	-	-
Repair/Maintenance Building	-	-	-	-
Repair/Maintenance Equipment	-	-	-	-
Property & Liability Insurance	-	-	-	-
Parent Involvement / CWPC	-	-	-	-
Other Costs*	54,700	(3,989)	7,776	46,924
Staff & Parent Training	-	-	-	-
Total Direct Charges	2,001,636	(\$869)	\$107,512	\$1,894,124
Total Indirect Charges	\$0	\$0	\$0	\$0
Total Federal Expenditures	\$2,001,636	(\$869)	\$107,512	\$1,894,124
% of Annual Budget Expended to Date			5%	
Non-Federal Share	\$500,409	\$0	\$0	\$500,409

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
November 30, 2020

Description	Early Head Start - Basic				Early Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$3,242,979	\$234,319	\$2,496,915	\$746,064	\$44,714	\$0	\$0	\$44,714
Fringe Benefits	736,872	78,239	851,691	(114,819)	11,608	-	-	11,608
Total Personnel	3,979,851	312,558	3,348,606	631,245	56,322	-	-	56,322
Travel	-	-	-	-	-	-	-	-
Equipment*	-	-	-	-	-	-	-	-
Supplies	312,185	13,182	200,469	111,716	1,500	-	-	1,500
Contractual	155,811	18,395	168,710	(12,899)	128	0	21	107
Facilities / Construction	616,000	-	-	616,000				
Other:								
Food Cost	10,638	17,779	166,178	(155,540)				
Transportation	3,371	356	3,891	(520)				
Staff Mileage	37,680	268	10,835	26,845				
Field Trips, including Transportation	-	-	-	-				
Space	77,171	12,037	130,736	(53,565)				
Utilities / Telephone / Internet	67,717	7,358	75,110	(7,393)				
Publication/Advertising/Printing	5,640	0	4,565	1,075				
Repair/Maintenance Building	77,484	508	11,026	66,458				
Repair/Maintenance Equipment	18,150	(23)	1,447	16,703				
Property & Liability Insurance	20,007	1,723	17,821	2,186				
Parent Involvement / CWPC	4,630	-	621	4,009				
Other Costs*	7,626	(2,942)	4,750	2,876				
Staff & Parent Training					41,512	-	16,416	25,096
Total Direct Charges	\$5,393,961	381,199	4,144,767	\$1,249,194	\$99,462	\$0	\$16,437	\$83,025
Total Indirect Charges	\$357,746	\$28,590	\$310,858	\$46,888	\$7,460	\$0	\$1,233	\$6,227
Total Federal Expenditures	\$5,751,707	\$409,789	\$4,455,625	\$1,296,082	\$106,922	\$0	\$17,670	\$89,252
% of Annual Budget Expended to Date			77%				17%	
Non-Federal Share	\$1,318,820	\$102,447	\$1,113,906	\$324,021	\$26,730	\$0	\$4,418	\$22,313

Credit Card Expenses: Credit card statement dated 11/1/20 - 11/30/20
November 2020 expenses

\$ 125 Teachstone - Training
1,129 Costco - Paper plates, cups, plastic spoons/forks, and wipes
23 Azuga - Vehicle tracking maintenance support vehicles

\$ 1,277



BOARD OF COMMISSIONERS MEETING

Date: January 27, 2021	Program: Finance
Agenda Item #: 18A2	Officer: Rebecca Heinricy
Subject: Accounting Policies and Procedures Update	Officer: Jim Rodriguez

Recommended Action

Staff recommends Board approval of the proposed changes to section VIII Cost Allocations and addition of references to 45 CFR Part 75 throughout the Accounting Policies and Procedures.

Background

With additional feedback received from the on-going HHS discussions on the Head Start corrective action plan, further updates to the cost allocation procedures specific to the Fresno Executive Plaza occupancy have been made within Section VIII for increased clarity on the new methodology being implemented. In addition, applicable references to the appropriate sections of 45 CFR Part 75 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards in addition to the existing references to 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Fiscal Impact

Regular updates to Accounting Policies and Procedures are required to ensure that changes in regulations, guidelines, and best practices are reflected. Approval of the policy updates will incorporate necessary changes to policies and procedures and will improve documentation of existing policies and procedures.

Conclusion

As recommended, the changes to the Accounting Policy & Procedures manual will bring improvements and provided documentation that will benefit future operations and monitoring results.



FINANCE OFFICE

ACCOUNTING POLICIES AND PROCEDURES MANUAL

April 26, 2017	Sections I and II
June 28, 2017	Sections III, V, VI, and IX
September 24, 2017	Sections VII,VIII, and X
October 25, 2017	Section IV
November 15, 2017	Section XI
September 26, 2018	Sections II and III
November 28, 2018	Section II
March 9, 2019	Sections V and VIII
August 26, 2019	Sections VI, VIII, and X
June 24,2020	Sections III, VI, VIII, X
December 18, 2020	Sections VI, VIII and X
January 27, 2021	Section VIII and CFR citations

Document Storage and Retention Policy

Purpose

To ensure that all records necessary for business and compliance reasons will be retained for a period of time that will reasonably assure their availability when needed, but for no period of time longer than reasonably necessary. This policy is intended to supplement, but not replace, any state and federal laws governing the destruction of documents and records.

Policy

It is the policy of the Agency to retain and manage financial records, supporting documents, statistical records, and all other records pertinent to an award for a period of time no less than is required by Federal and contract regulations. Documents which include sensitive personal information will be kept secure. (2 CFR 215.53 [or 45 CFR 75.361](#)) “Records” means all documents, files, or records created by any Agency personnel while acting within the course and scope of his or her duties pertaining to Agency business or operations, including, but not limited to: computer records, electronic mail (“e-mail”), voicemail messages, handwritings, photographs, photocopies, or facsimile, regardless of the manner in which the record has been stored.

Procedures

- 1) Items should be sent to storage after the contract has been closed and audits have been completed. Records should remain accessible for grantor/auditor reviews.
- 2) What not to store:
 - a. Informal correspondence, e-mails, memos, or notes;
 - b. Phone books, notebooks, unused office supplies;
 - c. Hanging folders, empty binders, binder clips (these should be removed and reused if worthy, discarded if not); and
 - d. Duplicated items should be purged before they are boxed.

3) Retention time guidelines:

- a. Most business records have suggested retention times of no more than six years. Multi-year contracts may require longer time to prevent the earliest records from being destroyed prior to the contract closeout and audit.
- b. Records must be retained long enough to comply with grant/contract requirements.
- c. Records for real property and equipment shall be retained for three years following asset disposition. (2 CFR 215.53(2) [or 45 CFR 75.361\(c\)](#))
- d. No records will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation.
- e. No records will be destroyed or deleted as required to comply with government auditing standards.

4) Labeling guidelines:

- a. A standard box with dimensions of: 10"H x 12"W x 15"D are acceptable, provided they have a lid.
 - If the box does not meet the standards set, the Custodian will not assign a box number nor take custody. The Program will need to re-box the records.
 - It is important that all boxes have the same width and depth to provide the best strength and stability.
- b. The top-left corner of the box face is reserved for the box #. This area will be filled in by the Custodian when the boxes are delivered for storage.
- c. Enter the destroy date in the top-right corner as a year only. This date should be in RED marker. Boxes marked with the current year (i.e. if you want the box retained for any portion of 2013, enter 2014 as the destroy date) will be destroyed annually.

Bank Account Transfer Procedures

Purpose

To transfer funds timely and accurately between the Agency's various bank accounts.

Policy

Separate bank accounts will be maintained as required by funding source regulations.

The time elapsed between the transfer of funds from the U.S. Treasury and disbursement by Fresno EOC should be minimized and limited to the actual, immediate cash requirements of Fresno EOC (2 CFR 200.305(b) [or 45 CFR 75.305\(b\)](#)).

Advances of Federal funds will be deposited in an interest bearing account, unless the following apply:

- Recipient receives less than \$120,000 in Federal awards per year.
- The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
- The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and Non-Federal cash resources.
- A foreign government or banking system prohibits or precludes interest bearing accounts. (2 CFR 200.305(b)(8) [or 45 CFR 75.305\(b\)\(8\)](#))

Interest earned on advances in excess of \$500 per year will be returned to the funding source. (2 CFR 200.305(b)(9) [or 45 CFR 75.305\(b\)\(9\)](#))

Procedures

Fresno EOC:

- 1) Reports showing the invoices and credit memos processed, summarized by bank account are ran weekly. Payroll costs are summarized by bank account based on the payroll journal entry.
- 2) Programs with specific bank accounts associated with them are also reviewed on a monthly basis for the impact of journal entry and accounts receivable transactions. Based on the intercompany activity incurred within the programs, cash is transferred between the respective bank accounts. Supporting documentation for this review is included within the backup for the cash transfer.
- 3) Funds requested and received through the Payment Management System (PMS), which are for programs not banked in the Head Start bank account, are identified for transfer once the request has been processed.

III. PURCHASING

General Policies and Procedures

Purpose

To establish uniform procedures applicable to all forms of purchases for the Agency which are in compliance with OMB 2 CFR Part 200 and other applicable federal statutes, [such as 45 CFR Part 75](#), and grant requirements and that will support the Agency's credit worthiness.

Policy

Agency procedures must be followed in purchasing goods and services; however, additional requirements may be necessary to conform to contract provisions for specific funding sources. Each program's funding terms and conditions must be reviewed to ensure individual purchases are in compliance with the applicable funding source. Procedures related to purchasing, contracts, and all related forms of commitment must support ethical, responsible, and reasonable actions.

Competition

All procurement transactions shall be conducted in a manner to provide, to the maximum extent practical, open and free competition. To promote open and full competition, purchasers will:

- Be alert to any internal potential conflicts of interest.
- Be alert to any noncompetitive practices among contractors that may restrict, eliminate, or restrain trade.
- Not permit contractors who develop specifications, requirements, or proposals to bid on such procurements.
- Award contracts to bidders whose product or service is most advantageous in terms of price, quality, and other factors.
- Issue solicitations that clearly set forth all requirements to be evaluated.
- Reserve the right to reject any and all bids when it is in the Agency's best interest.
- Not give preference to state or local geographical areas unless such preference is mandated or permissible under Federal statute (2 CFR Part 200.319(b) [or 45 CFR 75.328\(b\)](#)).
- "Name brand or equivalent" description may be used as a means to define the performance of requirements (2 CFR Part 200.319(c)(1) [or 45 CFR 75.328\(a\)\(6\)](#)).

Buy American Provision

When required, procurements will be made in compliance with Buy American Provision, such as per USDA Policy Memo SP38-2017. Solicitations and contract for purchasing

domestic agricultural commodities and products shall include all pertinent requirements. As an example, “Fresno EOC is required to buy domestic commodities or products to the maximum extent practicable when using National School Lunch Program and School Breakfast Program funding. A ‘domestic commodity or product’ is defined as one that is either produced in the U.S. or is processed in the U.S. and contains over 51 percent of its agriculture food component by weight or volume from the U.S.”

Affirmative Consideration of Minority, Small Business, Women-Owned Businesses, and Labor Surplus Area Firms

When possible, affirmative steps must be taken to assure that small businesses, women’s business enterprises, minority-owned firms, and labor surplus area firms are utilized to the fullest extent practicable (2 CFR Part 200.321 [or 45 CFR Part 75.300](#)). Such firms are to be included in all solicitation lists and are to be contacted when relevant solicitation opportunities arise. Consideration in the contract process shall be made as to if firms competing for larger contracts tend to subcontract with such firms. When economically feasible, total requirements should be divided into smaller tasks or quantities to permit maximum participation by small and minority-owned businesses, and women business enterprises. Additionally, consideration is to be made for contracting with a consortium of such firms when a contract is too large for one of these firms to handle individually. Service and assistance, as appropriate, of such organizations as the Small Business Administration and the Department of Commerce’s Minority Business Development Agency in the minority-owned firms and women’s business enterprises will be utilized.

All RFPs shall be posted on the Fresno Economic Opportunities website to ensure that minority, small, women owned, and labor surplus area firms have access and opportunity to participate equally in the bidding process.

Code of Conduct in Purchasing (2 CFR 200.318 (c)(1) [or 45 CFR 75.327\(c\)\(1\)](#)) and (GC Section 87302)

Ethical conduct in managing purchasing activities is essential. No board member, officer, employee, or agent shall participate in the selection, award, or administration of a contract if a real or apparent conflict of interest would be involved. Conflict of interest may be financial (where an interested party benefits financially directly or indirectly) or non-financial (such as seeking preferential treatment or using confidential information). Such a conflict of interest would arise if a board member, officer, employee or agent, or any member of his/her immediate family, his or her spouse or partner, or an organization which employs or is about to employ one of these individuals, or a company where an employee or director either individually or in combination with his/her immediate family collectively possess a 35% or more ownership/beneficial interest has a financial or other interest in a firm considered for a procurement.

Employees/officers may neither solicit nor accept gratuities, favors, or anything of

monetary value from contractors or parties to subcontracts with the exception of unsolicited items of nominal value of \$25 or less. In no circumstance may the aggregate value of such unsolicited items exceed \$300 per year. Staff shall notify their immediate supervisor if they are offered such gifts. Failure to adhere to this policy may result in disciplinary action up to and including termination of services or employment.

Any person making an unauthorized purchase shall be personally and financially responsible for the total purchase. All purchases must be approved by the Chief Executive Officer or designated Officers, or designated staff approved by the Officers. The listing of individuals so authorized will be maintained within the Finance Office and is made available upon request.

Additional guidance regarding conflict of interest and the potential disciplinary actions are located within the "Personnel Policies and Procedures Manual" within sections 5060 "Code of Ethics and Business Conduct" and 7030 "Counseling and Corrective Action."

Procedures

- 1) Purchases of unnecessary or duplicative items must be avoided. (2 CFR 200.318(d) [or 45 CFR 75.327\(d\)](#))
- 2) All individuals with authority to approve purchases will receive a copy of this policy and be familiar with 2 CFR Part 200.400 – 475 [or 45 CFR 75 Part 400 - 477](#), Cost Principles, or the equivalent guidelines applicable to his/her purchases.
- 3) Where appropriate, an analysis shall be made of lease and purchase alternatives to determine which would be the most economical and practical procurement, including a documented cost and price analysis. This analysis should only be made when both lease and purchase alternatives are available to the program.
- 4) Purchasers are encouraged to enter into state and local inter-governmental or inter-entity agreements where appropriate for procurement of use of common or shared goods and services (2 CFR Part 200.318(e) [or 45 CFR 75.327\(e\)](#)).
- 5) Purchasers are encouraged to use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs. (2 CFR Part 200.318(f) [or 45 CFR 75.327\(f\)](#)).

The California Federal Surplus Personal Property Program (CFSP) (www.dgs.ca.gov) is responsible for obtaining federal surplus personal property for qualifying non-federal organizations within California for their business and operational needs. All property must be picked up directly from where the item is stored and is subject to service and handling charges. The property may be

subject to restrictions. Program is only available to eligible programs as described at the following website: <http://www.dgs.ca.gov/ofam/Programs/StSurplus/CFSP/Eligibility.aspx>

The following steps shall be followed when conducting surplus property procurement:

- a) Determine the number and type of items needed.
- b) Estimate the date the items will be needed. Advance notice of 120 days is preferred but a minimum of 60 days of notice is required.
- c) Contact SPR Headquarters - Department of General Services - Office of Fleet and Asset Management;
1700 National Dr. Sacramento, CA 95834
Phone: (916) 928-5800
Fax: (916) 928-4644
Email: ContactSPR@dgs.ca.gov
- d) Log into the California Surplus Property System (CSPS) at <https://www.dgs.ca.gov/OFAM/Services/Page-Content/Office-of-Fleet-and-Asset-Management-Services-List-Folder/Reutilize-State-owned-Personal-Property#@ViewBag.JumpTo>
- e) Location and complete the CSPS application.
- f) Once a need and availability is identified SPR will work with the agency to set up viewing of items. State agencies, local government, school district and non-profit organization representatives viewing and sale days are Monday-Friday 8 a.m. to 3 p.m., excluding state holidays. Note: The SPR Warehouse is not open for public sales. The public is welcome to attend the public auctions held approximately every ten to twelve weeks. (This public option would not require application for priority consideration.)

6) Solicitations for goods and services shall provide for all of the following:

- a) A clear and accurate description of the technical requirements for the material, product, or service to be procured. In competitive procurement, such a description shall not contain features, which unduly restrict competition.
- b) Requirements which the bidder must fulfill and all other factors to be used in evaluating bids or proposals.
- c) The specific features of “brand name or equal” descriptions that bidders are required to meet when such items are included in the solicitation.
- d) The acceptance, to the extent practicable and economically feasible, of products and services dimensioned in the metric system of measure.
- e) Preference, to the extent practicable and economically feasible, for products that conserve natural resources, protect the environment, and

are energy efficient.

- f) Contractors who develop or draft specifications, requirements, statement of work, and invitations for bids or requests for proposals must be excluded from competing for such procurements.
- 7) Purchases, contracts for equipment, materials, supplies or services, including professional or technical services (for legal services, see III – 16 for additional requirements), shall be made in the following manner:

Amount of Purchase	Required Solicitation	Required Documentation
< \$5,000 (or < \$2,000 if Davis Bacon applies)	Purchases and contracts shall be made in the open market, after such inquiry as is necessary to ensure that the price is reasonable	<ul style="list-style-type: none"> • Documentation of proper approval of purchase
\$5,000 - \$9,999 (or \$2,000 - \$9,999 if Davis Bacon applies)	3 oral cost quotations	<ul style="list-style-type: none"> • Tabulation of the oral solicitations made and responses received, including the price or rate quotation (see Appendix IV for suggested format) • Reasoning for how decision was made
\$10,000 - \$74,999	3 written cost quotations	<ul style="list-style-type: none"> • Written cost quotations from at least 3 suppliers (see Appendix V for summary form) • Reasoning for how decision was made • Technical specifications are required to be clearly stated
\$75,000 - \$149,999	3 written cost quotations	<ul style="list-style-type: none"> • Written cost quotations from at least 3 suppliers (see Appendix V for summary form) • Reasoning for how decision was made • Technical specifications are required to be clearly stated
> \$150,000	Formal bid process must be utilized	<ul style="list-style-type: none"> • See Formal Bid Procedures

- a) The OMB has established the micro-purchase threshold at \$10,000 and the simplified acquisition threshold at \$250,000. Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold. (2 CFR Part 200.67 [or 45 CFR Part 75.329\(a\)](#))

Simplified acquisition threshold means the dollar amount which a non-Federal entity may purchase property or services using small purchase methods in order to expedite the purchase of items costing less than the threshold. (2 CFR 200.88 [or 45 CFR 75.2](#)). The thresholds in the above table were established with consideration of the OMB thresholds along with common requirements within existing grant terms and conditions. Purchases must be distributed equitably among qualified suppliers. If the procurement is subject to the Davis-Bacon Act, then the [micro-purchase](#) amount is adjusted to not exceed \$2,000. (2 CFR Part 200.320(a) [or 45 CFR part 75.2](#)) as defined [48 CFR Subpart 2.1.](#))

- b) For purchases and contracts of \$150,000 or more, the Chief Executive Officer will purchase from or award contracts to the qualified bidders upon approval by the Agency's Board following completion of the appropriate Formal Bid process. Purchases in excess of \$150,000 are defined as "significant expenditures."
 - c) All contracts involving consulting services must be approved by the Chief Executive Officer or designated Officer. Additionally, the Board of Commissioners must approve any consulting services contract at or above \$150,000.
- 8) When prequalified lists of persons, firms, or products are used in acquiring goods and services, those lists must be kept current and include sufficient qualified sources to ensure maximum open and free competition. (2 CFR Part 200.319(d) [or 45 CFR part 75.328\(d\)](#))
 - 9) When awarding contracts to responsible contractors, factors such as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources will be evaluated to ensure the contractor possess the ability to comply with the terms and conditions of the procurement.
 - 10) In accordance with 2 CFR 200, Appendix II ([or 45 CFR 75, Appendix II](#)), any contract in excess of \$10,000 must include termination for cause and convenience.
 - 11) A contract must not be made to parties listed on the government-wide exclusions in the System for Award Management (SAM), in accordance with OMB 2 CFR 180.
 - 12) Documentation detailing the history of each procurement is to be submitted as support for the payments being issued, which includes items such as: the rationale for method of procurement, selection of contract type, contractor selection or rejection, and the basis of the contract price. (2 CFR Part 200.318(i) [or 45 CFR Part 75.327\(i\)](#))

- 13) Procurement files will be made available for inspection upon request by an awarding agency.
- 14) Lack of competition for purchases and contracts is permissible only under certain circumstances as stated in the Noncompetitive Procurement procedures. (See Noncompetitive Procurement)
- 15) Competitive negotiations may be used for procurement of professional and/or technical services when exact specifications are not defined and the Agency desires the supplier to provide a proposal to furnish an item that meets a general requirement, subject to negotiation of fair and reasonable compensation
- 16) Petty cash fund transactions should be limited to purchases under \$50 and for items of a non-routine nature. The replenishment of a petty cash fund must be in accordance with Agency procedures and approved by the Program Director or Program Manager. (See Petty Cash policy at II - Cash Management)
- 17) In the procurement of legal services, approval from the Board of Commissioners or Chief Executive Officer on the selection of outside counsel (attorney) is required.
- 18) Vendor performance surveys will be utilized either periodically, or upon contract completion, as applicable, to document that satisfaction with contractor conformance with the terms, conditions, and specifications of the contracts occur.
- 19) For construction or facility improvement contracts or subcontracts in excess of \$150,000, bonds will be secured from the vendors to adequately protect any Federal interest (2 CFR Part 200.325, [45 CFR Part 75.334](#), or [45 CFR Part 1303.52](#)). Bonding requirements may include:
 - a. A bid guarantee from each bidder equivalent to five percent of the bid price to assure that if awarded and accepted, that the bidder will execute (sign) the contract within the time specified.
 - b. A performance bond on the part of the contractor for 100 percent of the contact price to secure the fulfillment of all the contractor's obligations.
 - c. A payment bond on the part of the contractor for 100 percent of the contact price to assure payment of all persons supplying labor and material in the execution of work provided for in the contract.

Formal Bid Procedures

Purpose

To provide guidelines to be followed when formal bids are required. Formal bids are to be handled in accordance with Agency policies and applicable purchasing regulations for all procurements in excess of \$150,000.

This procurement process is necessary to ensure technical provisions, regulatory requirements, and competitive pricing is obtained when soliciting requests for formal bids. Formal bids are completed using either a Procurement by Sealed Bids (Formal Advertising) or a Procurement by Competitive Proposals, depending on the procurement type.

A cost or price analysis is required within every formal bid, which will vary by each procurement situation. An independent estimate of cost/pricing is to be made prior to receiving bids or proposals so that the reasonableness of those bids and proposals can be assessed. Profit is to be negotiated as a separate element of the price for each contract. Consideration must be given to the complexity of work being performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of past performance, and standard profit rates for similar work in the same industry and geographical area.

Due to the time involved to complete the formal bid process, programs are requested to make their purchase requests a minimum of ninety (90) days in advance.

All RFPs shall be posted on the Fresno Economic Opportunities website to ensure that minority, small, women owned, and labor surplus area firms have access and opportunity to participate equally in the bidding process.

Any bidder may file a grievance following a competitive bidding process. Once a selection is made, bidders must be notified in writing of the results. The written communication sent to bidders must also inform them that they may have a right to appeal the decision. Information on the appeal process must be made available to all prospective contractors upon request, including the name and address of a contact person, and a deadline for filing the grievance. Grievances are limited to violations of federal laws or regulations, or failure of the Agency to follow the procurement policies in this manual.

Procedures

Procurement by Sealed Bids (Formal Advertising): [\(see 200 CFR Part 320\(b\)\(1\) or 45 CFR 75.329\(c\)\)](#)

- 1) This formal bid process is generally used when procuring construction but is considered feasible for use when:

specified in the “Invitation to Bid,” items such as discounts, transportation/shipping, and life cycle costs may be factored into the determination of the lowest price.

- h) Any, or all, bids may be rejected if there is a sound documented reason.
- 3) A purchase order, services contract, or notice to proceed (construction projects) will be prepared and completed in accordance with Agency policies and procedures.
- 4) No disbursements will be processed until the purchase order or contract is executed and the formal bid process is completed.

Procurement by Competitive Proposal: [\(see 200 CFR Part 320\(b\)\(2\) or 45 CFR 75.329\(d\)\)](#)

- 1) Procurement by Competitive Proposal is generally used when the use of sealed bids is not considered to be feasible. Competitive Proposals involve more than one source submitting an offer and either a fixed price or a cost-reimbursement type contract may be awarded.
- 2) The requirements of a Competitive Proposal are:
 - a) Request for Proposals (RFP) are to identify all factors on which the proposals will be evaluated and the weighting of each factor. Technical requirements for functions to be performed, including the range of acceptable characteristics or minimum acceptable standards, is to be included. The format in which proposals are to be submitted, the submission deadline, and the person to whom the proposals should be sent need to be clearly stated within the RFP.
 - b) The factors which are to be used to evaluate the RFPs using a weighted scale may consider some, or all, of the following criteria:
 - Adequacy of the proposed methodology
 - Skill and experience of key personnel
 - Demonstrated experience
 - Other technical specifications designated by the program requesting proposals
 - Compliance with administrative requirements of the request for proposal (format, due date, etc.)
 - Contractor’s financial stability
 - Contractor’s demonstrated commitment to the nonprofit sector

Noncompetitive Procurement

Purpose

To provide guidance for special purchasing circumstances, in which competitive bids are not obtained. Noncompetitive procurement (purchases and contracts) are only permissible in the following circumstances (2 CFR 200.320 (f) [or 45 CFR 75.329\(f\)](#)):

- An emergency exists that does not permit delay,
- Only one source of supply is available,
- If the awarding agency expressly authorizes noncompetitive proposals in response to a written request from the Agency,
- Or after solicitation of a number of sources, competition is determined to be inadequate.

The key requirement for the use of noncompetitive procurement is that the other methods of procurement are not feasible and one of the above circumstances exists. Applicable funding terms and conditions must be reviewed to determine if approval from the funding agency is required regardless of which of the above circumstances apply.

Procedures

- 1) If a public exigency or emergency exists which does not permit any delays for reasons, such as the possibility of loss of life or destruction of property, then a report will be prepared summarizing the situation and the action taken. After the Agency's immediate needs have been provided for, then one of the competitive procurement methods should be used for any of the Agency's related long-term/ongoing needs.
- 2) When an award is made without competition, the following procedure will be followed:
 - a) A statement detailing the unique nature of the purchase request and the justification for requesting a noncompetitive contract with a cost analysis attached.
 - b) A recommendation will be made by the Officer to the Chief Executive Officer to dispense with the competitive bidding requirement and purchase the requested goods or services on a noncompetitive basis.
 - c) Consideration must be given to the complexity of work being performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of past performance, and standard profit rates for similar work in the same industry and geographical area. Profit must be negotiated as a separate element of the price for each

Timekeeping and Labor Distribution

Purpose

To ensure that payment for salaries and wages is made in accordance with documented time records and that employee labor hours are properly allocated.

Policy

The Agency follows the requirements in 2 CFR 200.430-~~431(i)~~, ~~Standards for Documentation of Personnel Expenses~~, ~~requirements in 45 CFR 75.430-431.~~ as well as requirements in specific grants, including the documentation regulations. Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated (2 CFR 200.430(i)(i) or 45 CFR 75(i)(1)(i));
- Be incorporated into the official records of the Agency (2 CFR 200.430(i)(ii) or 45 CFR 75(i)(1)(ii));
- Reasonably reflect the total activity for which the employee is compensated (2 CFR 200.430(i)(iii) or 45 CFR 75(i)(1)(iii));
- Encompass both federally assisted and all other activities compensated by the Agency on an integrated basis (2 CFR 200.430(i)(iv) or 45 CFR 75(i)(1)(iv));
- Comply with the established accounting policies and practices of the Agency (2 CFR 200.430(i)(v) or 45 CFR 75(i)(1)(v)); and
- Support the distribution of the employee's salary or wages among specific activities or cost objectives (project codes) if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect cost activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity (2 CFR 200.430(i)(vii) or 45 CFR 75(i)(1)(vii));.

Each new employee will receive a program-specific orientation on proper timekeeping and labor charging practices. Labor hours will be accurately recorded and all timesheets must have the appropriate authorizations and approvals before they can be processed for payment. All hours must be allocated to one or more project codes. The total hours distributed to the projects is reconciled to the total hours paid per the timesheet.

Timesheets are legal source documents used to record all worked and non-worked hours paid. Any timesheet that was submitted and paid incorrectly requires that Payroll be notified in a timely manner. The Program Supervisor or Director should submit a revised timesheet, with the corrections initialed and dated or clearly noted. The Payroll Office will follow up with the appropriate corrective action.

Reimbursement from Outside Source

If any reimbursement for an employee's travel is expected from an outside source, it is the traveler's responsibility to ensure that all required documentation is submitted to the outside source and that the reimbursement is received by the Agency.

Payment of Expenses on Behalf of Others

Agency travelers will not be reimbursed for expenses paid on behalf of his/her spouse, family members, friends, or other guests. However, a guest may share accommodations so long as there is no additional cost to the Agency as a result.

Procedures

The traveler and/or Program Director are responsible for making all travel arrangements including determining the most cost effective reasonable travel options and completing all sections as indicated on the Travel Form. Travel arrangements made less than 15 days prior to the start of travel must be justified and approved by the traveler's Officer prior to purchase.

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General Procedures:

- 1) Documentation - Supporting documentation must be attached to the Travel Form stating the business purpose, date(s), time(s), and location of the trip. Such documentation could include: seminar, conference or meeting brochures, or a memo/letter. Documentation is to support that that travel is necessary to the associated grant and that costs are reasonable and consistent with this travel policy (2 CFR Part 200.474 ~~(b) (1) and (2)~~ or [45 CFR 75.474](#)).
- 2) Date and Time - To determine proper per diem allowance, Departure/Return Dates and Times must be stated on the Travel Form.
- 3) Lodging
 - a) Hotel expenses are paid at no more than standard, single occupancy rate, unless otherwise authorized (such as for a medical accommodation). Please allow for taxes and other associated costs when computing hotel rates for advance purposes. Ask hotels for any available discounts, such as nonprofit, government, or corporate rates.
 - b) When a program's funding is subject to maximum rate limitations, such as the Federal or State rates, then efforts to identify available lodging in compliance with the specified rates need to be documented.
 - c) If there is no reasonable lodging available within the specified rates, then lodging in excess of the maximum allowable federal per diem rate as listed per city on www.gsa.gov/perdiem or state per diem rate are permissible, but must be clearly indicated on the travel request form at

- 2) A fully completed and approved Travel Form is required to check-out a travel credit card. The completed Travel Form will indicate the credit limit at which the travel credit card will have for the trip. It is the responsibility of the traveler/card holder to track expenses to ensure expenses do not exceed the credit limit and daily meals do not exceed per diem limits.
- 3) Within 10 days of the conclusion of travel, the traveler is required to return the travel credit card, along with a completed and reconciled Travel Form and receipts for all credit card expenses.
- 4) If actual meals costs charged on the credit card do not exceed the daily per diem, the difference will not be paid out to the traveler. If actual meals do exceed the daily per diem rate, the employee is responsible for repayment of any excess amount. A check made payable to Fresno EOC should be submitted to the Finance Office, in accordance with the Cash Receipts policy.
- 5) Inappropriate use of the credit card, or failure to submit receipts timely, will result in loss of credit card privileges and may result in disciplinary action.

Guidelines for Infrequent Travelers Requesting Travel Advances:

For those that do not travel a significant amount for Agency business, an advance of estimated travel expenses may be requested prior to travel, in lieu of a reimbursement request after the travel has taken place.

- 1) Travel advances may be requested electronically or via hardcopy by a traveler. A Travel Form must be completed by the traveler indicating the items for which an advance is requested. The Travel Form must be signed by the traveler acknowledging agreement of these policies and be approved by the traveler's supervisor and Officer, then forwarded to Accounts Payable. Travel advance checks follow the same Accounts Payable procedures and deadlines as explained in Section II of the Accounting Policies and Procedures Manual. Checks will be mailed to the employee's home address or will be held for pick up in the Finance Office, if so requested in advance. Payment may also be made by EFT by coordinating with the Accounts Payable Manager for set up.
- 2) A traveler can have only one outstanding travel advance at a time. Each advance should be reconciled and accounted for before another advance is granted.

Expense Report Reconciliation:

Within 10 business days of return or upon cancellation of a trip, the employee must complete and submit to Accounts Payable the Travel Form, duly reconciled and signed by the traveler, supervisor, and Officer. If an advance was requested, the amounts received as advance should be updated with the actual amounts incurred for reconciliation. For federally funded awards, documentation must justify that participation of the traveler is necessary for the federal award and costs are reasonable and consistent with the Agency's travel policy. (2 CFR Part 200.474 [or 45 CFR 75.474](#))

VI. PROPERTY, PLANT AND EQUIPMENT

Acquisitions

Purpose

To accurately record fixed asset additions and safeguard assets from loss.

Policy

All property acquisitions shall follow Agency Purchasing Procedures (See III - Purchasing). Purchases of grantee owned assets are to be made in accordance with the program budget and grant requirements of the funding source. As required by Federal funder, Form SF-429B will be completed to capture the Federal Interest in the property. See section X Financial Reporting for further information on SF-429.

“Equipment” is defined as all tangible, non-expendable personal property (including information technology systems) with a useful life of one year or longer and an acquisition cost of \$5,000 or more per unit (2 CFR 200.33 [or 45 CFR 75.320](#)). The unit cost includes taxes, freight and installation charges and any modifications, attachments or accessories necessary to make the equipment usable for the purpose for which it was acquired.

For inventory tracking purposes, all equipment items with a unit cost of \$1,000 or more will be inventoried and included in Agency fixed asset records. Equipment with a unit cost of \$1,000 to \$4,999 will be recorded in the fixed asset system as non-depreciable equipment. When required for compliance with grant awards, equipment with a cost less than \$1,000 will be tracked in the same manner.

Donated fixed assets from third parties are to be valued at the current fair market value at the time of donation. Contributed assets valued at \$5,000 or more per unit shall be capitalized and depreciated accordingly. However, donated assets which are counted as match may not also be depreciated to a funding stream for reimbursement (2 CFR 200.436(c) [or 45 CFR 75.436\(c\)](#)).

Buildings

When a building is acquired, it may be capitalized as either the entire building (including the building shell and all its components) and depreciated over a single useful life or the building may be divided into multiple components such as: building shell (including construction and design costs, as applicable), building services systems (such as elevators, HVAC, and plumbing system), and fixed equipment (such as fume hoods, cold rooms, glassware/washers). (2 CFR 200.436(d)(3) [or 45 CFR 75.436\(d\)\(3\)](#)).

Software Acquisition

Certain costs incurred in connection with the acquisition of internal-use software shall be capitalized and reported as an asset of the Agency. The costs that shall be capitalized are those that are in excess of \$4,999 and that meet any one of the

Recordkeeping and Inventory

Purpose

To accurately record fixed asset acquisitions, transfers, and dispositions.

Policy

Equipment records shall be maintained accurately and shall include the following information in accordance with 2 CFR 200.313(d)(1) [or 45 CFR 75.320\(d\)\(1\)](#):

- A description of the property;
- Manufacturer's serial number, model number, Federal stock number, national stock number, or other identification number;
- Source of the funding for the property, including the grant award or contract number;
- Whether title vests in the recipient or the Federal Government or other entity;
- Acquisition date (or date received, if the equipment was furnished by the Federal Government);
- Unit acquisition cost;
- Information from which one can calculate the percentage of Federal participation in the cost of the equipment (not applicable to equipment not furnished by the Federal Government);
- Location (where applicable this should include suite number or program occupant), use, and condition of the equipment and the date the information was reported;
- Ultimate disposition data, including date of disposal and sale price or the method used to determine current fair market value where a recipient compensates the Federal awarding agency for its share.

Equipment owned by the Federal Government shall be identified to indicate Federal ownership. Equipment provided to subcontractors with Federal funds shall also be identified and tracked, as described above.

A physical inventory of equipment shall be taken by Internal Audit and the results reconciled with the equipment records in the fixed assets module at least once every two years. Inventories may utilize statistical sampling techniques. 2 CFR 200.436(e) [or 45 CFR Part 75.436\(e\)](#). Any differences between quantities determined by the physical inspection and those shown in the accounting records shall be investigated to determine the cause of the difference.

Any loss, damage, or theft of equipment shall be investigated and fully documented; where equipment is owned by the Federal Government, the recipient shall promptly notify the Federal awarding agency.

Adequate maintenance procedures shall be implemented by the program to keep the equipment in good condition.

Repairs of Property, Plant and Equipment

Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property. Expenditures to repair capitalized assets shall be capitalized if the repairs increase the value of the property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining useful life of the property. If repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life.

Procedures

- 1) The Accountant responsible for fixed assets will record required property information in the fixed asset module.
- 2) Internal Audit will conduct biennial inventories at various program sites in accordance with 2 CFR 200.313(d)(2) [or 45 CFR Part 75.320\(d\)\(2\)](#).
- 3) If a funding source requires an inventory of all grantee owned assets regardless of acquisition cost, these assets will be included in the inventory.
- 4) Lost, destroyed, or transferred equipment will be reported with authorized approval from the program using the Asset Transfer Form (Appendix XVI) to the Accountant for entry into the fixed asset module and preparation of required journal entries. Disposal of an asset will also be reported with authorized approval from the program using the Asset Disposition Form (Appendix XVII) to the Accountant and noted in the fixed asset file to facilitate appropriate document retention.
- 5) Theft of Agency or grantee owned assets should be immediately reported to the Accountant responsible for fixed assets. An insurance claim, if appropriate, should be filed with the property insurance carrier. Additionally, the Accountant and the Agency's third-party insurance broker should be informed of such claim. If asset is not located, the property will be written off the books with proper notation specifying the reason.
- 6) If equipment has become obsolete or is no longer in use, the program will notify the Accountant responsible for fixed assets and follow Agency or funding source disposal guidelines for disposition, so that it may be accurately reflected in the Fixed Asset module. The Financial Officer must approve the write-off of all capitalized fixed assets that may be worn-out or obsolete.

Depreciation

Purpose

To record depreciation of assets in accordance with Accounting Procedures Generally Accepted in the United States (GAAP).in a timely manner that allocates the cost of the asset to the period benefiting from asset use.

Policy

Depreciation of fixed assets shall be in accordance with 2 CFR 200.436 and 45 CFR 75.436 (for Head Start), as well as with any additional, applicable funding terms and conditions.

Property and equipment purchased with grant funds are recorded as expenditures in the year of acquisition in accordance with grant requirements. However, for the Agency's financial statements, they are also capitalized and all such assets, except land, are depreciated using the straight-line method over its useful life. Depreciation methods, once used, may not be changed unless approved by the cognizant agency. The depreciation of these assets is charged against grant-funded assets in the Statement of Activities. These transactions will be reviewed at the time of the Agency's consolidated audit for proper presentation and disclosure within the financial statements.

Property and equipment purchased with other Agency funds are capitalized at cost and depreciated over the useful life of the asset using the straight-line method. Depreciation is charged against operations.

No depreciation is allowed on any assets that have outlived their depreciable lives. 2 CFR 200.436(d)(4) [or 45 CFR 75.436\(d\)\(4\)](#).

Procedures

- 1) Each new capital asset will be properly classified according to the type of asset and useful life. Useful life determination shall consider items such as: the type of construction, nature of the equipment, technological developments, and historical usage data. The estimated useful lives for the various Agency assets are as follows:

Type of Asset	Estimated Useful Life
Buildings	20 – 30 years
Improvements	7 – 15 years
Furniture and Fixtures	5 – 10 years
Equipment	3 – 10 years
Vehicles	5 years
Computer – Hardware	3 – 5 years
Computer – Software	2 – 3 years

Disposal of Property, Plant and Equipment

Purpose

To ensure that assets no longer in use will be disposed of in accordance with Agency and/or funding source policies.

Policy

If a funding source requires prior approval for the sale or disposal of an asset, regardless of value, written approval shall be obtained by the appropriate program staff in accordance with contract guidelines.

The disposition of fixed assets shall be in accordance with 2 CFR 200.311 and 200.313 [or see 45 CFR Part 75.318\(c\) and 45 CFR Part 75.320\(e\)](#), and with any applicable funding terms and conditions. Guidance from these sections follow:

- Real property 2 CFR 200.311 [or 45 CFR Part 75.318](#):
 - Title to real property shall vest in the Agency subject to the condition that the Agency shall use the real property for the authorized purpose of the project as long as it is needed and shall not encumber the property without approval of the Federal awarding agency. (2 CFR 200.311(a) and 200.311(b) [or 45 CFR Part 75.318\(a\)](#))
 - [Upon receipt of written approval from the Federal awarding agency.](#) ~~It~~ may be used in other federally funded projects when it is no longer needed for the purpose of the original project when the use will be consistent with those originally authorized, ~~upon receipt of written approval from the Federal awarding agency.~~ (2 CFR 215.32 (b) [or 45 CFR 75.318\(b\)\(2\)](#))
 - If no longer needed for the original or any similar purpose, then disposition instructions must be requested from the Federal awarding agency, or pass-through entity, which may opt to:
 - Allow title to vest in the Agency once payment of the proportionate share of the current fair market value of the property is paid to the Federal government or successor agency. If replacement real property is to be acquired, then the net proceeds from disposition may be used to offset the cost of the replacement property. (2 CFR 300.311 (c)(1) [or CFR 75.318\(c\)\(1\)](#))
 - Allow the property to be sold with payment of the proportionate share of the proceeds, less any expenses incurred to sell or fix the property, to be made to the Federal government or successor agency. Sales are to be made to support competition to the greatest extent possible and to achieve the highest possible return. (2 CFR 200.311 (c)(2) [or CFR 75.318\(c\)\(2\)](#))
 - Transfer title to the Federal government or eligible third party. Compensation for the Agency's proportionate share of the

current fair market value shall be made. (2 CFR 200.311 (c)(3) [or CFR 75.318\(c\)\(3\)](#))

- Equipment with per unit fair market value of \$5,000 or more:
 - If the grantee has another use for the property, the grantee may [request to](#) retain the property if they compensate the Federal government for its share of the current fair market value. Priority is to be given to projects funded by the same Federal agency that funded the original project, followed by projects funded by other Federal agencies. (2 CFR 200.313 (c)(1) [or 45 CFR 75.320\(e\)](#))
 - If the grantee does not have a need for the property, the grantee shall request instructions from the federal or state agency as to the disposition of the property.
 - If the property is to be sold, the grantee may keep \$500 or 10% of the proceeds, whichever is less, for the grantee's selling and handling expenses. The grantee must compensate the Federal government for its share of the remaining portion of the proceeds of the sale. (2 CFR 215.34 (d)(1) [or 45 CFR 75.320\(e\)\(2\)](#))
 - Title may be transferred to the Federal government or to an eligible third party provided. Compensation for the Agency's share of the current fair market value is to be obtained [\(45 CFR 75.320\(e\)\(3\)\)](#).
- Equipment with a current per unit fair market value, or residual supplies with an aggregate value, of less than \$5,000:
 - [Following verification of Federal award for prior approval requirements,](#) ~~e~~Equipment may be retained, sold, or otherwise disposed with no further obligation to the Federal awarding agency. (2 CFR 200-313(c)(5)(e)(1) [or 45 CFR 75.320\(e\)\(1\)](#)).

Procedures

- 1) Appropriate program staff will notify the funding source of the need to dispose of an asset (if prior approval is required).
- 2) After written authorization is obtained, the asset shall be scrapped or donated (if of little or no value) or sold, using sales procedures which provide for competition to the greatest extent practicable and result in the highest possible return.
- 3) Program will notify the Accountant responsible for fixed assets of disposition of asset using the Asset Disposition Form so that disposition data may be recorded in the fixed asset inventory system and note the date in the fixed asset records.
- 4) Any gain or loss on the disposal of the asset will be recorded through a journal entry based on the difference between the net book value of the asset and any sales proceeds. If applicable, any gain on disposal will be reported as program

VIII. COST ALLOCATION

Purpose

To ensure all costs incurred in federal and other grants are allowable, reasonable, and allocable either directly or indirectly.

Policy

Program staff involved with procurements, as well as accounting personnel, shall be sufficiently familiar with 2 CFR Part 200.400 – 475, Cost Principles, as to determine that a cost is allowable prior to the cost being charged directly to a grant. They shall also be aware of any restrictions on allowable costs within the funding guidelines for their programs, including knowledge of which costs require advance approval from funding agencies in order to be allowable. [Individuals will also be familiar with additional guidance applicable to their specific funding streams. For instance, Head Start staff will be familiar with 45 CFR 75 Part 400 – 477, Cost Principles.](#)

All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, shall be reflected as reductions in allowable expenditures if the credit relates to charges that were originally charged to a federal award or to activity associated with a federal award. The reduction in expenditures shall be reflected in the year in which the credit is received (i.e., if the purchase that results in the credit took place in a prior period, the prior period shall not be amended for the credit).

Allowable costs charged to federal and other grants will meet the following requirements:

- Be reasonable for the performance of the award;
- Conform to any limitations or exclusions under 2 CFR Part 200 Subpart E Cost Principles as well as with any restrictions found within the funding guidelines [or with other applicable regulations such as 45 CFR Part 75 Subpart E](#);
- Be consistent with policies and procedures that apply uniformly to both federally financed and other Agency programs;
- Be accorded consistent treatment;
- Be determined in accordance with accounting principles generally accepted in the United States of America (GAAP);
- Be adequately documented; and
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or prior period (applicable only to federal funds) unless exempted.

Reasonable costs are those which do not exceed, in either nature or amount, those that would be incurred by a prudent person under the circumstances prevailing at the

time the decision was made to incur the cost (2 CFR [Part 200.414](#) [or 45 CFR Part 75.404](#)).

This determination shall include an evaluation of the following factors:

- Ordinary and necessary for the operation and performance of the grant (2 CFR 200.414(a) [or 45 CFR Part 75.404\(a\)](#));
- Compliance with sound business practices, arms-length bargaining, Federal, state and other laws and regulations, and the terms and conditions of the grant award (2 CFR 200.414(b) [or 45 CFR Part 75.404\(b\)](#));
- Market prices for comparable goods or services for the geographic area (2 CFR 200.414(c) [or 45 CFR Part 75.404\(c\)](#));
- Incurred by an individual acting with prudence concerning their responsibility to the Agency, employees, clients, public at large, and applicable funding agency (2 CFR 200.414(d) [or 45 CFR Part 75.404\(d\)](#)); and
- Avoidance of unusual practices that would unjustifiably increase the cost. (2 CFR 200.414(e) [or 45 CFR Part 75.404\(e\)](#))

Allocable costs are those which provide a direct benefit to the grant, contract, or program to which it is charged in proportion to the benefit received (2 CFR 200.405(a) [or 45 CFR Part 75.405](#)). Allocable costs must be treated consistently with other costs incurred for the same purpose and must meet one of the following criteria:

- Incurred specifically for that program (2 CFR 200.405(a)(1) [or 45 CFR Part 75.4085\(a\)\(1\)](#));
- Benefit both that specific program and other programs but the cost can be distributed in proportion to the benefits received using a reasonable method (2 CFR 200.405(a)(2) [or 45 CFR Part 75.4085\(a\)\(2\)](#)); or
- Be necessary to the overall operation of the Agency and is assignable in part to the award in accordance with the principles of 2 CFR 200. (2 CFR 200.405(c) [or 45 CFR Part 75.4085\(a\)\(3\)](#))

Procedures

Direct Cost Allocation:

Direct costs are those which are incurred to achieve a particular cost objective that can be linked to a particular funding award, program, service, or initiative, or that can be directly assigned to such activities relatively easily with a high degree of accuracy (2 CFR Part 200.413(a) [or 45 CFR 75.413\(a\)](#)). When a cost benefits a single cost objective for a program, the cost is charged exclusively to that grant award or program. If a cost benefits two or more programs in proportions that can be determined without undue effort or cost, the cost should be allocated to the programs based on the proportional benefit (2 CFR 200.405(d) [or 45 CFR 75.405\(d\)](#)).

- 1) Costs are allocated to a program or cost objective by using the appropriate 5-

digit project code for that program within the accounting system.

- 2) Each Program Accountant is assigned a number of programs for which he/she is responsible. The Program Accountant plays an active role in preparation of the program budget.
- 3) The Accountants, in conjunction with program staff, review each budget and grant/contract for his/her assigned programs to ensure that costs charged are allowable and in accordance with grant requirements. General ledger detail reports are reviewed for each program to ensure that all costs are properly allocated and classified (coded) within the program and account structure. Additionally, the Program Accountants review the salary and benefits charged to each grant during preparation of monthly program invoices and variance reports to ensure that payroll costs allocated to each grant are appropriate and authorized.
- 4) Program personnel and Program Accountants shall be familiar with the allowability of cost provisions 2 CFR Uniform Administrative Requirements Cost Principles and attend specific program training when possible. [Where applicable, personnel shall be familiar with program specific requirements and other applicable CFR sections, such as 45 CFR Part 75.](#)
- 5) Program Accountants prepare a monthly variance report for each program, which provides a comparison of actual versus budgeted revenues and expenses. The Financial Officer, Assistant Finance Director and/or Accounting Supervisor review monthly progress reports generated. Any significant variances between actual and budgeted revenues or expenses are investigated by the Program Accountant to ensure the costs and any allocations are allowable, reasonable, and allocable. Narrative reports are developed for the progress reports that are shared with the Program Managers and their supervisor(s).

Cost Allocation Methodology:

The methodology of the direct cost allocations will vary based on a program's operations and any specific requirements of the grant funder. For instance, Head Start cost allocation will be in alignment with 45 CFR 75.413, for direct costs, and 75.405(d), for shared costs. A cost allocation specific to the Head Start / Early Head Start / State funded program has also been developed and is kept on file within the Finance Office. Examples of direct cost allocation methodology utilized include, but are not limited to:

- Personnel: Staff time allocations vary between programs / grants based on the structure of the programs. Certain personnel are 100% allocated to a single project and have their time directly allocated to that project. Other personnel have their time allocated based on actual time worked within each program /

project which can be documented on the timesheet or by using a time allocation worksheet. Additionally, periodic time studies may also be used to support the allocation of staff whose duties do not fluctuate greatly between the months to which the time study is being applied.

- Fingerprinting / background checks are allocated based on how the related position is, or will be, funded. If costs are associated with a client, then they will be allocated based on the program under which the client receives services.
- Contract Services are allocated to the program who receives the benefit of the services. When multiple programs, or program areas, receive benefit, then the cost is allocated using a cost driver that best fits the services which may include: number of clients, number of employees, number of meals, etc.
- Audit fees are allocated by using the anticipated percentage rate of the annual audit and tax preparation fees divided by the anticipated adjusted direct cost base, as computed in the indirect cost rate.
- Space and space-related costs, if not attributable to a single site, are allocated based on the occupied square footage of each program. If further allocation is needed, costs are allocated based on the number of clients served and / or the number of hours of service provided at the shared space. The majority of the facilities within the Agency are utilized by a single program and there are no facilities which are utilized equitably by all programs within the Agency. As a result, the only facility cost considered to be an indirect cost are the spaces occupied by the Administrative personnel within the Agency who serve all programs, such as the space occupied by the Executive, Finance, Human Resources, Information Technology, and Internal Audit offices.
- Fresno Executive Plaza or “FEP” (1900/1920 Mariposa Mall) facility costs are allocated utilizing a facility cost allocation ~~pool which mimics an indirect cost rate~~project to capture. ~~All costs which pertain to the overall operations and maintenance of this property are captured within a specific project code throughout the year.~~ External tenant(s) remit rent payments in accordance with their lease agreements. Each month, the internal occupants are allocated their proportionate share of the actual facility costs incurred since the previous month’s allocation based upon the square footage occupied by that program during the month. Any adjustment and/or reconciliation will be done semi-annually and annually as of June and December, respectively. A procedural guide specific to these procedures are maintained on file within the Finance Office.
 - Depreciation charges are allocated proportionately and are adjusted for any federal interest established in a building.
 - Suite specific improvements will be allocated directly to the program or programs benefiting from the improvement. Suite specific improvements may be calculated and allocated separate from the FEP square footage occupancy cost allocation.
 - Space used by multiple programs and/or departments will utilize a tracking system for actual usage. Tracking will include; (a) program/department identity, (b) brief description of activity, (c) date of

- activity, and (d) time and duration of the activity
 - Space used by multiple programs will be calculated and allocated separate from the FEP square footage; occupancy cost allocation, [as needed](#)
 - Costs associated with common areas will be allocated using the occupancy percentages
 - Occupancy will be tracked using a document that includes; (a) program name, (b) suite number and building letter, and (c) square footage. The document will be maintained by the Finance Office. Changes to location will be reported by programs and by Facilities to the Finance Office. Changes in role of staff that may impact allocation of space will be reported by the programs to Finance Office. Internal Auditor will conduct monthly checks, on a random sample of suites to ensure occupancy accuracy. Semi-annually the internal auditor will conduct a walkthrough of all suites and report any changes to the Finance Office.
- Vehicles and vehicle related costs are allocated based on the program which utilizes the vehicle. If a single vehicle is being used for multiple program areas, this cost may be further broken down using miles driven as documented in a trip, or mileage, log.
- Mileage is allocated based on either the personnel allocation of the employee who drove the miles or on the allocation captured in a mileage log, depending on which is most appropriate given the reason for the mileage being incurred and the various duties / projects performed by the employee.
- Membership is allocated based on individuals (clients/employee) served.
- Staff Training: In-service and trainings for large groups which cover multiple program areas are allocated based on the number of staff and / or parents associated with each program. Staff training that is completed individually or in small groups is allocated based on the purpose of the specific training along with the program with which the employee is associated.
- Food, snacks, and disposable supplies are tracked based on the program being served by the items being ordered, the site for which the purchasing is being completed, and based on who will utilize the items. If not directly attributed to a specific site, supplies are allocated based on the number of clients served.
- Copy machines, postage, and similar costs associated with shared equipment are allocated based on actual usage, if not shared, then these costs are allocated directly to the assigned program.
- Non-personnel insurance is allocated based on number of vehicles, square footage occupied, property valuation, or number of employees / volunteers, as appropriate for the type of coverage being allocated.
- Equipment, furniture, office supplies, and computer supplies are allocated to the programs where such items will be utilized and the benefit will be received. Items are generally ordered per funding source / program which allows the orders to be directly allocated to that program. When the ordered item will benefit multiple programs, then the cost is allocated based on factors such as: number of participants / users of the item. If the item is associated with a specific person, then the allocation of that person's time may also be selected

as the appropriate basis.

- Telephone costs are allocated based on percentage of actual usage (call volume).
- Internet costs are allocated based on the number of connected computers / software licenses.
- Software licenses are allocated based on the number of users and may be further allocated by the users' personnel allocations.
- Client supportive costs (such as: bus passes, uniforms, etc.) are allocated based on the program under which the client is receiving such services.
- In-kind is allocated to programs in the same manner as when services / goods of a similar nature are procured.

Indirect Cost Allocation:

Indirect costs are the costs incurred to achieve a common, or joint, objective that cannot be readily associated with a program specific cost objective. In general, indirect costs are the costs that remain after all direct costs have been allocated to the programs for which they were incurred and to which benefits were received (~~2 CFR 230 Appendix A (C)(1)~~). These costs represent the general administration expenses of the Agency, such as the salaries and operating expenses of the Executive Office, Finance Office, Human Resources Office, Information Technology Office, Internal Audit Office, and Board of Directors. [See guidance at 2 CFR 230 Appendix A, or 45 CFR 75 Appendix IV, or other applicable section.](#)

- 1) An annual indirect cost rate agreement is prepared and submitted annually to the U.S. Department of Health and Human Services (HHS), the Agency's cognizant agency, for approval by June 30th, unless a time extension is requested and awarded.
- 2) The cost groupings utilized within the indirect cost proposal are aligned with those presented within the Agency's annual independent audit. Prior to submission to HHS, the costs are reconciled to the Consolidated Statement of Functional Expenses included within the audit. The approved rate is a final rate for the year audited. During the same process, a provisional rate for the following year(s) is also established. "Provisional Rate," or billing rate, means a temporary indirect cost rate applicable to a specified period which is used for funding, interim reimbursement, and reporting indirect costs on awards pending the establishment of a final rate for the period.
- 3) The Indirect Cost Proposal (ICP) is submitted to the cognizant agency along with a copy of the Single Audit, a reconciliation of the audit report to the ICP, lobbying Cost Certification, the ICP checklist, along with any other required certifications or information requests.
- 4) The approved indirect cost rate is used when determining the overhead applied to each grant, program, and/or function.

- 5) The Agency uses the simplified allocation method to develop the indirect cost rate, which is defined in 2 CFR 230, Appendix A, Subparagraph D.2 [or see 45 CFR 75, Appendix IV B 2](#), as follows:
- a) Where an organization's major functions benefit from its indirect costs to approximately the same degree, the allocation of indirect costs may be accomplished by (i) separating the organization's total costs for the base period as either direct or indirect, and (ii) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate, which is used to distribute indirect costs to individual awards. The rate should be expressed as the percentage, which the total amount of allowable indirect costs bears to the base selected. (2 CFR 230, Appendix A (D)(2)(a))
 - b) Both the direct costs and the indirect costs shall exclude capital expenditures and unallowable costs. However, unallowable costs that represent activities must be included in the direct costs if they represent activities, which (i) include the salaries of personnel, (ii) occupy space, and (iii) benefit from the organizations indirect costs. (2 CFR 230, Appendix A (D)(2)(b) and 2 CFR 230, Appendix A (B)(3))
 - c) The distribution base may be total direct costs (excluding capital expenditures and other distorting items, such as major subcontracts or subgrants), direct salaries and wages, or other base which results in an equitable distribution. The distribution base shall generally exclude participant support costs as defined in paragraph 32 of Appendix B.
- 6) The distribution base, as defined in the Indirect Cost Rate Agreement, is total direct costs excluding capital expenditures (buildings, individual items of equipment, and alterations and renovations) and that portion of each subcontract in excess of \$25,000. (2 CFR 230 Appendix A (D)(3)(f))
- 7) All allowable indirect costs are charged to a separate administrative cost center(s). The provisional indirect cost rate is charged to each grant through a monthly journal entry. The indirect cost is calculated based on actual year-to-date expenditures (less capital expenditures and subcontracts in excess of \$25,000).
- 8) Except where a special rate is required, the indirect cost rate is applicable to all Agency awards and contracts (2 CFR 230 Appendix A (D)(2)(d)). Occasionally, the indirect cost rate may exceed the amount allowed for administrative expenses under the contract. If this occurs, the Agency will attempt to recover the excess indirect costs from other funding sources. If a special rate is required, appropriate modifications shall be made in order to develop the

Contract Administration

Purpose

To maintain appropriate oversight over contractors to ensure performance with terms, conditions, and specification of their contracts or purchased orders

Policy

Contract administration shall be in accordance with 2 CFR Part 200.318(b), or other grant-specific requirement [such as 45 CFR Appendix II to Part 75](#).

Procedures

All contract managers will adhere to the following procedures:

1. Contract administration files shall be maintained:
 - a. For each contract at or greater than \$150,000, a separate file shall be maintained.
 - b. For contracts less than \$150,000, contract records may be combined in a single file by grant or other funding source.
2. Contract administration files shall contain:
 - a. The required documentation specified in the contract or purchase order for the original scope of work and for all amendments.
 - b. Where the contract work is identified in the grant award or budget, the identification and scope of the work contained in the award or budget, and all approved changes.
3. Authorization of work:
 - a. No work shall be authorized until the contract for the work has been approved and fully executed.
 - b. No change in the work shall be authorized until an amendment to the contract for the work has been approved and fully executed, unless exception from this is approved for reason such as an emergency.
 - c. No amendment of a contract for work shall be executed until it has been properly approved, incorporated into the terms of the grant award or budget (as required), and approved by the funding source in advance (when required).

Program Income

Purpose

To ensure that income earned on projects financed in whole or in part with federal funds is accounted for in compliance with applicable Federal regulations.

Policy

In accordance with 2 CFR [Part 200.307\(e\)](#) [or 45 CFR Part 75.307](#), program income earned during the project period shall be retained by the recipient and, in accordance with Federal awarding agency regulations or the terms and conditions of the award, shall be used in one or more of the following ways:

- 1) Addition: With prior approval from the awarding agency, program income may be added to funds committed to the project by the Federal awarding agency and recipient and used to further eligible project or program objectives (2 CFR 200.307(e)(2) [or 45 CFR Part 75.307 \(e\)\(2\)](#)).
- 2) Cost sharing or Matching: With prior approval from the awarding agency, program income may be used to meet the cost sharing or matching requirements of the project or program (2 CFR 200.307(e)(3) [or 45 CFR Part 75.307 \(e\)\(3\)](#)).
- 3) Deduction: Deducted from the total project or program allowable cost in determining the net allowable costs on which the Federal share of costs is based. Program income must be used for current costs unless the awarding agency authorizes otherwise. Program income that the Agency did not anticipate at the time of the award must be used to reduce the award and Agency contributions rather than to increase the funds committed to the project. (2 CFR 200.307(e)(1) [or 45 CFR Part 75.307 \(e\)\(1\)](#))

If the awarding Agency does not specify in its regulations, or in its terms and conditions of the award, how program income is to be used, then item #3 above shall apply.

If authorized by Federal awarding agency regulations or the terms and conditions of the award, costs incident to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the award (2 CFR 200.307(b) [or 45 CFR Part 75.307\(b\)](#)). Unless regulations state otherwise, there is no Federal obligation on program income earned following the end of the project period (2 CFR 200.307(f) [or 45 CFR Part 75.307\(f\)](#)).

Procedures

- 1) Per 2 CFR 200.80, program income is gross income earned by the Agency that is directly generated by a supported activity or earned as a result of the award during the period of performance. [See also 45 CFR Part 75.2.](#) Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, the sale of commodities or items fabricated under an award, license fees and royalties on patents and copyrights, and principal and interest on loans made with award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal awarding agency statutes, regulations, or the terms and conditions of the award, program income does not include rebates, credits, discounts, and interest earned on any of them.
- 2) Program Accountant shall review the terms and conditions of the award, to determine proper method to account for program income earned under the award.
- 3) Program income shall be reflected in the general ledger and reported on the program financial reports in accordance with the awarding agency regulations or the terms and conditions of the award.

In-Kind Recordkeeping

Purpose

To ensure that items used for cost sharing or matching requirements are fully documented and reflected in the general ledger on a timely basis.

Policy

Any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must meet all of the following criteria in order to qualify as cost sharing or matching funds per 2 CFR [Part 200.306\(b\)](#) [or 45 CFR Part 75.306](#):

- Are verifiable from the recipient's records (2 CFR 200.306(b)(1) [or 45 CFR Part 75.306\(b\)\(1\)](#));
- Are not included as contributions for any other Federal award (2 CFR 200.306(b)(2) [or 45 CFR Part 75.306\(b\)\(2\)](#));
- Are necessary and reasonable for proper and efficient accomplishment of project or program objectives (2 CFR 200.306(b)(3) [or 45 CFR Part 75.306\(b\)\(3\)](#));
- Are allowable under Subpart E Cost Principles of ~~2-CFR-200~~ [the applicable CFR part](#) (2 CFR 200.306(b)(4) [or 45 CFR Part 75.306\(b\)\(4\)](#));
- Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs (2 CFR 200.306(b)(5) [or 45 CFR Part 75.306\(b\)\(5\)](#));
- Are provided for in the approved budget when required by the Federal awarding agency (2 CFR 200.306(b)(6) [or 45 CFR Part 75.306\(b\)\(6\)](#)); and
- Conform to other provisions of ~~2-CFR-200~~ Subpart D Post Federal Award Requirements, ~~of the -as~~ applicable [section](#) (2 CFR 200.306(b)(7) [or 45 CFR Part 75.306\(b\)\(7\)](#)).

Unrecovered indirect costs, including indirect costs on cost sharing or matching may be included as part of cost sharing or matching only with the prior approval of the Federal awarding agency (2 CFR 200.306(c) [or 45 CFR Part 75.306\(c\)](#)).

Procedures

Documentation for in-kind contributions is completed at the program level and submitted to the Program Accountant on a monthly basis for review and preparation of general ledger journal entry. For third-party in-kind contributions, the fair market value of goods and services must be documented and to the extent feasible supported by the same methods used internally by the Agency (2 CFR 200.306(j) [or 45 CFR Part 75.306\(j\)](#)).

Procedures to record the various types of in-kind contributions are as follows:

Donated Services:

Volunteer services furnished by third-party professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as cost sharing or matching if the service is an integral and necessary part of an approved project or program (2 CFR 200.306(e) [or 45 CFR Part 75.306\(e\)-\(f\)](#)).

- 1) Volunteer records hours on a monthly time record (Appendix XX) which is signed by the volunteer and approved by the site supervisor prior to submission to the appropriate program personnel.
- 2) The responsible program personnel responsible for volunteer coordination prepares a monthly summary of volunteer hours. The donated hours are valued using current Agency hourly rates for the same or similar position, to include applicable payroll taxes and fringe benefits that are reasonable, allowable, and allocable (2 CFR 200.306(e) [or 45 CFR Part 75.306\(e\)-\(f\)](#)).
- 3) The summary and supporting documentation are submitted to the applicable Program Accountant for journal entry preparation, which may be entered manually or imported.
- 4) Journal entry with summarized supporting documentation is filed in the Finance Office. Additional detailed documentation records for the in-kind contributions are maintained at the programs.

Donated Space:

The value of donated space must not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality (2 CFR 200.306(i)(3) [or 45 CFR Part 75.306\(i\)\(3\)](#)).

- 1) Lease is negotiated with site owner and shall contain the cost to the Agency and the square footage and/or land parcel being leased. The in-kind valuation is determined by computing the difference between the fair market value and the actual cost to program. Fair market value is to be determined by an independent appraisal of comparable space in the same locality.
- 2) For donated space used periodically, an In-Kind Contribution of Space form is used to document the value of donation (Appendix XXI).
- 3) A journal entry is prepared to record donated space on a monthly basis.

Donated Supplies:

Donated property from third-parties may include such items as: equipment, office supplies, laboratory supplies, or workshop and classroom supplies. Value assessed to donated property included in the cost sharing or matching share must not exceed the fair market value of the property at the time of the donation (2 CFR 200.306(g) [or 45 CFR Part 75.306\(g\)](#)).

Discounts are recorded as in-kind if the discount was extended because the Agency is operating a social service program. Volume discounts or discounts that are available to the general public are not allowable as matching funds. The vendor must document the amount of discount offered (and dollar amount) and sign the in-kind documentation form (Appendix XXII).

Donated Land and Buildings:

If the purpose of the contribution is to assist the Agency in the acquisition of equipment, building, or land, the total value of the donated property may be claimed as matching with prior approval of the awarding agency (2 CFR 200.306(h)(1) [or 45 CFR Part 75.306\(h\)\(1\)](#)).

If the purpose of the donation is to support activities that require the use of equipment, buildings, or land, depreciation may be claimed as matching, unless the awarding agency has approved using the full value as match (2 CFR 200.306(h)(2) [or 45 CFR Part 75.306\(h\)\(2\)](#)).

The value of donated land or buildings must not exceed its fair market value at the time of donation as established by an independent appraiser. Information on the date of donation and records from the appraisal will be maintained in the property file.

Subrecipients

Purpose

To ensure that award funds passed-through to a subrecipient are used for authorized purposes and in compliance with statutes, regulations, and the terms and conditions of the award.

Policy

In certain situations, the Agency might find it practical to make subawards of funds to other organizations. As applicable, subrecipients must be approved in writing by the federal awarding agency and agree to the subrecipient monitoring provisions described in this section.

Procedures

The Agency, acting as a pass-through entity, must:

1. Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward (2 CFR 200.331(a) [or 45 CFR Part 75.352\(a\)](#)):
 - a. Federal Award Identification;
 - b. All requirements imposed by the Agency on the subrecipient so that the award is used in accordance with statutes, regulations, and the terms and conditions of the award;
 - c. Any additional requirements that the Agency imposes on the subrecipient in order for the Agency to meet its own responsibility to the awarding agency including identification of any required financial and performance reports;
 - d. An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal government or, if no such rate exists, either a rate negotiated between the Agency and the subrecipient or a de minimis indirect cost rate as defined in 2 CFR [Part 200.414](#) [2 CFR Part 200.414](#);
 - e. A requirement that the subrecipient permit the Agency and auditors to have access to the subrecipient's records and financial statements as necessary for the Agency to meet the requirements of 2 CFR [Part 200](#) [or 45 CFR Part 75](#); and
 - f. Appropriate terms and conditions concerning closeout of the subaward.

2. Information required for reporting subawards of Federal funding in the FFATA Sub-award Reporting System (FSRS) will be collected from all subrecipients. Required information is to be entered into www.fsrs.gov. Reporting is to be in accordance with Public Law 109-282, the Federal Funding Accountability and Transparency Act of 2006 as amended (FFATA).
3. All subrecipients will be required to obtain a DUNS number and to have an account within the System for Award Management (SAM). Information from SAM will pre-populate as much of the reporting required at www.fsrs.gov as is possible. Information to be captured for the subrecipient includes:
 - a. The following data about sub-awards greater than \$25,000:
 - i. Name of entity receiving award;
 - ii. Amount of award;
 - iii. Funding agency;
 - iv. NAICS code for contracts/CFDA program number for grants;
 - v. Program source;
 - vi. Award title descriptive of the purpose of the funding action;
 - vii. Location of the entity (including congressional district);
 - viii. Place of performance (including congressional district);
 - ix. Unique identifier of the entity and its parent; and
 - x. Total compensation and names of top five executives (same thresholds as for primes).
 - b. The Total Compensation and names of the top five executives if:
 - i. More than 80% of annual gross revenues from the Federal government, and those revenues are greater than \$25M annually and
 - ii. Compensation information is not already available through reporting to the SEC.
4. Evaluate each subrecipient's risk of noncompliance with statutes, regulations and the terms and conditions of the subaward to determine the appropriate monitoring. Evaluations may include such factors as (2 CFR 200.331(b) [or 45 CFR Part 75.352\(b\)](#)):
 - The subrecipient's prior experience with the same or similar subawards;
 - The results of previous audits including whether or not the subrecipient receives a Single Audit, and the extent to which the same or similar subaward has been audited as a major program;
 - Whether the subrecipient has new personnel or substantially changed systems; and

- The extent and results of Federal awarding agency monitoring (e.g. if the subrecipient also receives Federal awards directly from a Federal awarding agency).
5. Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring includes: (2 CFR 200.331(d) [or 45 CFR Part 75.352\(e\)](#))
 - a. Regular contacts with subrecipients and appropriate inquiries regarding the program;
 - b. Reviewing programmatic and financial reports prepared and submitted by the subrecipient and following up on areas of concern;
 - c. Monitoring subrecipient budgets;
 - d. Performing site visits to the subrecipient to review financial and programmatic records and assess compliance with applicable laws, regulations, and provisions of the subaward;
 - e. Offering subrecipients training and technical assistance where needed;
 - f. Maintaining a system to track and follow-up on deficiencies noted at the subrecipient in order to ensure appropriate corrective action is taken; and
 - g. Establishing and maintaining a tracking system to ensure timely submission of all reports required of the subrecipient.
 6. Subawards shall require that subrecipient employees responsible for program compliance obtain appropriate training in current grant administrative and program compliance requirements.
 7. The Agency will follow-up with all subrecipients to determine whether all required audits have been complete. The Agency will cease all funding of subrecipients failing to meet the requirement to undergo an audit in accordance with 2 CFR 200.501 [or or 45 CFR Part 75.352\(f\)-\(g\)](#). For all subrecipients that properly obtain an audit in accordance with 2 CFR 200.501 [or 45 CFR Part 75.501](#), the Agency shall obtain and review the resulting audit reports for possible effects on the Agency's accounting records or audit.
 8. Documentation shall be maintained in support of all efforts associated with monitoring of subrecipients.

COUNTY-WIDE POLICY COUNCIL
MINUTES

December 1, 2020

CALL TO ORDER	The meeting was called to order at 6:01 p.m. by Carlos Lopez, CWPC Chairperson via ZOOM Call.
ROLL CALL	<p>Roll Call was called by Margarita Mancilla, CWPC Secretary. The following Representatives were present: Patricia Lopez, Margarita Mancilla, Jessica Aquino, Mashona Buma, Tran Thao, Maria G. Moreno, Yessenia Magallon, Katrina Bridges, Cesia Munoz, Ofelia Sandoval, Soraya Ifticene, Candace Liles, Veronica Aguilera, Daniela Martinez, Ashleigh Rocker Green, Emilia Juarez, Jolanna Grayson, Railene Zepada, Blanca Yulianna Perez Torres, Elma Quintanilla, Mayra Cedano-Heredia, Araceli Zavalza, Fawnda Cole, Carlos Lopez, Danielle Cash, Tracy Banuelos, Sonia Tiznado, Natisha Goins, LaVera Smith, Marlene Pena, Zina Brown-Jenkins, Lupe Jamie-Mileham and Jimi Rodgers.</p> <p>Carlos Lopez, CWPC Chairperson, informed Representatives that due to a lack of quorum the meeting will proceed to Informational Item A. Personnel Committee Report.</p>
PERSONNEL COMMITTEE REPORT	<p>Candace Liles, CWPC Personnel Committee Chairperson, informed Representatives of the Personnel Committee Report, which is presented monthly to CWPC. This information was sent to Representatives prior to tonight's meeting.</p> <p>Ms. Liles reported the hiring/separation/job descriptions, personnel actions of Early Head Start and Head Start staff, as well as eligibility lists created for December 1, 2020.</p> <p>At this time, Carlos Lopez, CWPC Chairperson, announced that a quorum was met and meeting will continue with Agenda items.</p>
APPROVAL OF PREVIOUS CWPC MINUTES	<p>Carlos Lopez, CWPC Chairperson, informed Representatives that there are two corrections to the November 3, 2020 minutes. Corrections were made to the spelling of names for Gema Lopez (Interpreter) and Ashleigh Rocker Green (Kings Canyon Center Base Representative).</p> <p><u>Motion</u> to approve the November 3, 2020 CWPC Minutes as corrected, written and read was made by Maria G. Moreno and seconded by Candace Liles. Motion carried.</p>
FRESNO EOC PROGRAM REPORT – WIC	<p>Natisha Goins, Nutrition Assistant, EOC Women, Infants and Children (WIC) informed Representatives of services provided in Fresno County.</p> <p>Ms. Goins shared the following:</p> <ul style="list-style-type: none">• There has been a major conversion in the WIC program. WIC has a new database and electronic WIC card system, this included training when COVID-19 occurred. The United States Department of Agriculture (USDA) revised our policies by providing services to our clients remotely via telephone/virtually. The WIC offices were close and staff worked remotely from home. The USDA has informed WIC that these policies will remain in place through March 2021 or until further notice.• New programs in WIC are “Help Me Grow” and “Rose”.

COMMUNITY REPRESENTATIVE REPORTS

Carlos Lopez, CWPC Chairperson, welcomed the newly appointed Community Representatives for the 2020-2021 school year.

- Fresno EOC Women, Infants and Children (WIC)
- Support Services
- Exceptional Parents Unlimited (EPU)
- Central Valley Regional Center (CVRC)

Marlene Pena, Community Representative from EPU thanked Fresno EOC Head Start 0 to 5 program for appointing EPU to be part of CWPC.

LaVera Smith, Community Representative from Supportive Services gave thanks for appointing their program again.

FRESNO EOC COMMISSIONERS' REPORT

Zina Brown-Jenkins, Fresno EOC Commissioner, informed Representatives of the September 30, 2020 Fresno EOC Board meeting minutes. This information was sent to Representatives prior to tonight's meeting.

Ms. Brown-Jenkins welcomed the Representatives to the CWPC. She also shared that she was a former parent and served on the Executive Board. Her daughter was also part of the CWPC Executive Board last school year.

Ms. Brown-Jenkins shared the following:

- Head Start Quality Improvement Plan (QIP), Brian Henderson from Hudson Henderson & Company, Inc. provided an overview of the audit report of the Schedule of Operating Expenses and Independent Accountant's Report for Head Start for the years of 1999 through 2019.
- Sunshine Laws (Transparency Policy), Kenneth Price, agency's Legal Counsel, provided an overview of the Applicability of State and Federal conflict of interest and Sunshine Laws, Policies and Procedures that will be established to follow Brown ACT, implement plans, and create email address for commissioners.
- Another Food Bus for the rural communities will be in operation.
- Free drive through rapid testing for COVID-19 is available every Tuesday sponsored by the African American Coalition.
- Fresno EOC Sanctuary and LCC are providing job training to the homeless.

Emilia Reyes, Fresno EOC Chief Executive Officer, added that the African American Equity Project is providing quarantine support that includes a stipend of \$1,500 to assist in paying rent, food and utilities to those affected by COVID-19.

Motion to approve the September 30, 2020 Fresno EOC Board meeting minutes as written and read was made by Yessenia Magallon and seconded by Araceli Zavalza. Motion carried.

MONTHLY FINANCIAL STATUS REPORTS

Jessica Aquino, CWPC Treasurer, informed Representatives of the Monthly Financial Status Report for Early Head Start and Head Start programs for October 2020. These reports were sent to Representatives prior to tonight's meeting.

Ms. Aquino reported that the Monthly Financial Status Reports show all expenditures for the entire Early Head Start and Head Start programs for the month of October 2020 and year-to-date.

Motion to approve the Monthly Financial Status Reports for October 31, 2020 for Early Head Start and Head Start was made by Veronica Aguilera and seconded by Yessenia Magallon. Motion carried.

ADA REPORTS

Yessenia Magallon, Early Head Start Representative, informed Representatives of the Average Daily Attendance (ADA) Report for Early Head Start and Head Start. This information was sent to Representatives prior to tonight's meeting.

The Early Head Start monthly ADA for October 2020 is 80.11% for Center Base and 77.48% for Home Base.

The Head Start monthly ADA for October 2020 is 93.10% for Center Base and 89.79% for Home Base.

Motion to approve the ADA Reports for Early Head Start, Head Start Center Base and Home Base for October 2020 was made by Veronica Aguilera and seconded by Sonia Tiznado. Motion carried.

ELECTION OF HISTORIAN 2020-2021 SCHOOL YEAR

Carlos Lopez, CWPC Chairperson, and Patricia Gonzalez de Martinez, Early Head Start Family Engagement Coordinator, informed Representatives of the Election of Historian for the 2020-2021 school year. This information was sent to Representatives prior to tonight's meeting.

At the CWPC meeting on November 3, 2020, elections were held to fill the positions of the CWPC Executive Board for the 2020-2021 school year. All CWPC Executive Board members were nominated and elected except for Historian. In an effort to equal representations for all Early Head Start/Head Start centers and all Home Base areas, the CWPC body is assigned to a six (6) cluster system. Once an Executive Board officer position has been filled, no other Representative from that particular Cluster may run or be nominated. The remaining Cluster that need representation is Cluster VI-White.

Ms. Gonzalez explained duties and responsibilities of the CWPC Historian position. Ms. Gonzalez informed Representatives the term is from November 2020 through October 2021.

Ms. Gonzalez explained that voting would be conducted by secret ballot if there are more than one person nominated for Historian.

Nominations were opened for Historian. The following person volunteered Jolanna Grayson.

Motion to close nominations for Historian was made by Yessenia Magallon and seconded by Candace Liles. Motion carried.

Motion to accept Jolanna Grayson as Historian was made by Araceli Zavalza and seconded by Emilia Juarez. Motion carried.

INSTALLATION OF HISTORIAN

Nidia Davis, Program Support Director, congratulated and administered the Oath of Office to Jolanna Grayson, Madison Center Base Representative as the CWPC Historian.

Motion to approve Installation of Historian was made Yessenia Magallon and seconded by Fawnda Cole. Motion carried.

HEAD START 0 TO 5 BUDGET REVISION

Kathleen S. Shivaprasad, Early Care & Education Director, informed Representatives of the Head Start 0 to 5 Budget Revision. This information was sent to Representatives prior to tonight's meeting.

It is staff recommendation to modify the 2020 budget by \$4,193,040 and reprogram the unspent program funds to alternate expenditures in Fiscal Year (FY) 2020. Early Head Start will reprogram \$101,817 and Head Start will reprogram approximately \$4,091,223 for projects.

During the 2020 FY, numerous Head Start 0 to 5 staff have been granted disability leaves due to health concerns, pregnancy complications, and baby bonding. In these instances, the state

**HEAD START 0 TO 5
BUDGET REVISION – (CONT.)**

of California provides compensation and/or the agency's Worker's Compensation carrier pays staff approximately 65% of their usual wages, effectively saving the program 2/3 of cost of each staff's salary. Unpaid personal leaves have also been authorized for some staff.

The COVID-19 pandemic, the shelter in place order and the flexibility for some staff to continue to work from home have increased the savings for reasons such as smaller utility bills, minimal mileage reimbursement, and little use of classroom consumables. Some annual functions, such as the Parent Volunteer Luncheon and the End of the Year Staff In-service were cancelled due to the pandemic. Parent meetings have become virtual, so parent mileage, meal costs and babysitting funds also remain unspent. All of these changes have resulted in program savings.

Head Start 0 to 5 requests permission to redirect funds from personnel, fringe benefits and operations line items to the uses outlined in the revised budgets.

With these budget revisions Head Start 0 to 5 would utilize FY 2020 funds to accomplish the needed projects as follows:

Early Head Start:	\$ 101, 817
Head Start:	<u>\$ 4,091,223</u>
TOTAL	\$ 4,193,040

The Head Start 0 to 5 Budget Revision requires both CWPC and Fresno EOC approval in order to submit application to Region IX requesting authorization to revise the FY 2020 budgets.

Motion to approve the Head Start 0 to 5 Budget Revision was made by Fawnda Cole and seconded by Veronica Aguilera. Motion carried.

**FY 2019-2020 HEAD START
PACT TIME RESULTS**

Leslie Sparks, Literacy/Transition Coordinator, informed Representatives of the FY 2019-2020 PACT Time Results. This information was sent to Representatives prior to tonight's meeting.

The Parent And Child Together Time (PACT) calendar is a monthly activity calendar that supports family literacy, learning in the home, and school readiness. The goal is to increase family reading and interactive literacy activities between parent and child.

According the Head Start Act and Head Start Program Performance Standards, it is the purpose of the subchapter to promote the school readiness of low-income children by enhancing their cognitive, social and emotional development through parent and family engagement in education and child development, including parent activities to promote child learning and development.

Head Start 0 to 5 program provides every family in Head Start with PACT time. Families are encouraged to complete PACT time by reading together and/or completing the activities listed. PACT time is provided year round and is sent home at the beginning of every month, July through June. Families are asked to complete PACT time calendar and return it at the end of each month. The time spent with PACT time is counted towards our In-kind.

**QUALITY IMPROVEMENT
PLAN (QIP)**

Kathleen S. Shivaprasad, Early Care & Education Director, gave an overview of what has transpired with the Quality Improvement Plan (QIP) in response to the follow-up Federal Review deficiencies received in January 2020.

Ms. Shivaprasad explained the report includes statements of the deficiencies:

1. Inadequate internal controls,
2. Incorrect allocation of costs regarding the Executive Plaza and
3. Errors in calculation of federal interest

**QUALITY IMPROVEMENT
PLAN (QIP) – (CONT.)**

The QIP also outlines the corrective actions to be implemented, with a timeline, staff responsible to implement, resources available to assist including training and technical assistance, documentation of corrective actions completed, and ongoing status of activities (completed/pending).

Administrative staff have received frequent feedback from Administration for Children and Families through our Program Specialist at Region IX. We are confident that our fiscal issues will be resolved prior to December 31, 2020 when our corrective action period closes.

As further information is received, it will be shared at the CWPC meetings.

**EARLY HEAD START/
HEAD START MONTHLY
PROGRAM UPDATE REPORT
(PUR)**

Rosa M. Pineda, Early Care & Education Director, informed Representatives of the Early Head Start/Head Start Monthly Program Update Report (PUR). This information was sent to Representatives prior to tonight's meeting.

As mandated by the Office of Head Start, all Early Head Start and Head Start Programs are to comply with a Monthly Program Information Report to the CWPC.

The monthly report covers the following areas: Program Information Summary, Communication and Guidance from the HHS Secretary, Wait List Totals, and Meals/Snacks Totals for Children, for the Early Head Start and Head Start program.

ANNOUNCEMENTS

Candace Liles, CWPC Historian, made the following Announcements:

- A. December 17-18, 2020 – Last Day of School (Head Start and CSPP Part Day Classes Only)
- B. December 18, 2020 – Early Head Start: Last Day of Center Base Classes for 2020
- C. December 18, 2020 – Head Start 0 to 5 Winter In-Service –No School
- D. December 21, 2020 to January 1, 2021 – No School CSPP (Part Day)
- E. December 21, 2020 – January 8, 2021 – No School – Winter Break (Early Head Start)
- F. December 21, 2020 to January 8, 2021 – No School – Winter Break (Head Start Center Base/Home Base)
- G. December 24-25, 2020 – CSPP (Full Day Classes – Closed Two (2) Days)
- H. December 28, 2020 – CSPP Full Day Classes Resume
- I. January 1, 2021 – CSPP (Full Day Classes – Closed One (1) Day) – Holiday
- J. January 4, 2021 – CSPP Full Day Classes Resume
- K. January 4, 2021 – Early Head Start Classes Resume
- L. January 11, 2021 – Head Start Classes Resume
- M. January 12, 2021 – Next CWPC Meeting via ZOOM at 6:00 p.m.

ADJOURNMENT

There being no further business to discuss, motion to adjourn meeting was made by Araceli Zavalza and seconded by Yessenia Magallon. Motion carried.

The meeting adjourned at 7:34 p.m

Submitted by:

Esther Lepe
Recording Secretary

**CWPC EMERGENCY
EXECUTIVE BOARD MEETING
MINUTES**

TUESDAY, DECEMBER 22, 2020

MEETING WAS HELD VIA ZOOM

Carlos Lopez, CWPC Chairperson, called the meeting to order at 10:03 a.m.

Roll Call was conducted by Margarita Mancilla, Secretary. A quorum was present.

Members present: Carlos Lopez, Candace Liles, Jessica Aquino, Fawnda Cole, Araceli Zavalza, Jolanna Grayson, Margarita Mancilla and Yesenia Magallon.

Staff present: Emilia Reyes, Kathleen Shivaprasad, Rosa M. Pineda, Nidia Davis, Olga Ramirez, Veronica Galvan and Elsa Gonzalez.

Mr. Lopez reviewed the Agenda with all Executive Board Members.

Action Item A. Fresno EOC Head Start 0 to 5 Application for Funding Opportunity Announcement (FOA): Kathleen Shivaprasad, Rosa M. Pineda, Early Care & Education Director, Nidia Davis, Program Support Director and Emilia Reyes, Fresno EOC Chief Executive Officer.

Ms. Reyes stated at this time she would like to thank all the parents that are present for making time to be with us in today's meeting. Ms. Reyes mentioned them by name as they are listed in the roll call list.

Ms. Reyes went on to explain today's meeting. As of February 2020 Head Start is in re-competition. The RFP was released late November 2020 and we have only been given about 6 weeks to complete and submit. Proposal is due by January 5, 2021. In today's meeting, we will explain and give you an update of the submission that we currently have.

We do want to apologize that we did not mail out the packet, staff report or the entire proposal that is about 120 pages long. However, because this process is very competitive and we have had several agencies outside of Fresno County approach our partners and we want to take every precaution from having our proposal disclosed to potential competitors.

Early Childhood Education providers such as Fresno Unified School District, CSN and CVRC were all brought together with us to provide a comprehensive local Early Childhood Education program for this proposal. We would like this to be a community partnership.

Recommended Actions were as follows:

1. We will be serving 2,138 pregnant mothers and children birth to five years of age.
2. Provide services in Fresno County by having 11 community clusters.
3. Intent to reorient the Early Childhood system within Fresno County this will eliminate the duplication of services.
4. Head Start is requesting \$41,700,206
(\$41,203,008 Base funding/\$497,198 T&TA funding)
5. Fresno EOC will contribute nonfederal share of \$10,425,052
(Head Start \$35,128,661 and Early Head Start \$6,571,545)

Modifications:

1. Community Partners (FCSS, FUSD, EPU).
2. Early Head Start will provide Home Base/Center base and service 478 pregnant women, children and families.
3. Head Start will provide Center Base services to 1,660 children.
4. Home Base will no longer be an option for Head Start 3-5 year olds.
5. Head Start's program options will consist of 6hrs, 7.5hrs. and 11-hour days.

At this time, Ms. Fawnda Cole asked; by working with FUSD/EPU will this help get children's IEP's done earlier before they even start school?

Ms. Reyes stated absolutely this is so that school district is responsible for children with disabilities to complete and IEP from age three (3) years old up until they are 23 years old. Prior IEP's were being completed thru services like CVRC and other programs similar. This is why we want to collaborate with them to develop a service before the child enters kindergarten.

Ms. Reyes also mentioned that Fresno EOC is also investing approximately two (2) million to have case managers to help parents get thru this process through CSBG funding, so that parents are not worried about where and how to get services for their children. They will be working closely with the Head Start Parent Engagement/Family Support Assistants.

Ms. Reyes summarized the fiscal impact and explained the plan to apply for \$41,700,206 to serve 2,138 pregnant mothers and children age's birth to five (5) years old in Head Start 0 to 5 program with in Fresno County.

Mr. Lopez asked if there were any other questions regarding the FOA. None were reported.

XI. ADJOURNMENT

There being no further business to discuss, Mr. Lopez asked for a **motion** to approve the Fresno EOC Head start 0 to 5 Application for Funding Opportunity Announcement (FOA). A **motion** was made by Fawnda Cole and seconded by Araceli Zavalza. **Motion** carried.

There being no further business to discuss, **motion** to adjourn the meeting was made by Fawnda Cole and seconded by Margarita Mancias. **Motion** carried.

The meeting was adjourned at 10:38 a.m.

Submitted by:
Elsa Gonzalez
Administrative Assistant



Wednesday, January 27, 2020

CEO REPORT

Background

The information presented below is intended to keep the Board apprised of the Chief Executive Officer and staff's community involvement on behalf of the Board.

COMMUNITY WIDE EFFORTS

Grab and Go Meals

Our free, healthy, grab-and-go meals have been extended through June 2021! We now have 18 locations, including five sites with our Food Express Bus where families can stop by and pick up meals for kids 18 and under. At some locations, we have made it easier on families by cutting down the number of days they stop by for food. On the Food Express Bus, meal pickups are three days per week (Monday, Wednesday, and Friday), and each day a family can get two days' worth of meals per child. [ABC30](#) [KMPH 26](#)

COVID-19 Equity Project / African American Coalition Holiday Appreciation Event

Everyone wanted to show appreciation to the COVID-19 Equity Project and the African American Coalition. A Safe Drive Thru Holiday Celebration was held to show appreciation to the staff and organizations who have helped make the COVID-19 Equity Project COVID-19 testing sites so successful. Families stayed in their cars while Santa and other crew brought treats and holiday cheer. Fresno City Council President Miguel Arias, Councilmember Esmeralda Soria, and Joe Prado of Fresno Community Health all spoke to express their appreciation as well.

COVID-19 Equity/Testing Tuesdays

Testing Tuesday continues to successfully host drive-up and walk-through COVID-19 testing at Fresno EOC Plaza. In December, we held 11 testing events, provided 491 tests, 400 food boxes to families, and provided isolation bags to COVID-19 positive people. The efforts of the COVID-19 Equity Project, the African American Coalition, and other partners have positively impacted many residents in Fresno County. Participants have also received educational information about COVID-19 and how to protect themselves and their families. Since the program started, there have been a total of 28 testing events and a total of 1,700 tests administered. Mentions: [KVPR](#); [YourCentralValley.com](#)

Healthy Harvest/Cosecha Sana

The call center has referred 592 callers and 22 have opted into Healthy Harvest. In our partnership with the COVID-19 Equity Project, 145 callers have been referred for in-home quarantine support. Our initial intent for the Harvest project was to provide hotel quarantine assistance to agricultural workers in Fresno County who had been exposed or tested positive for COVID-19.

To date, we have received over 600 calls, and 96% of those have been for in-home quarantine support or rental assistance. Fresno EOC is currently not funded for these calls, and we are referring them to Building Healthy Communities as part of the COVID Equity Project.

- We are currently working on a contract with the Department of Public Health to receive staffing assistance, which would fund us to triage COVID Equity Project assistance eligibility.
- Commissioner Arambula connected us to Assembly member Joaquin Arambula and Senator Anna Caballero to meet with Cal OES on how we can better serve our farmworkers who are without access to other resources and opting for more direct financial assistance while they quarantine at home.

Advance Peace Fresno

We are currently focusing the majority of our time preparing our day-to-day infrastructure while also identifying 25 potential fellows for the fellowship program. We have been working on pinpointing internal and external resources that will be needed when the fellowship program begins. AP Fresno is looking to expand our scope of work by collaborating with the hospital-based violence intervention & prevention program.

We recently partnered with the African American Coalition and the community based organization Take a Stand. Our objective was to initiate and provide PPE along with information about free COVID-19 testing and locations for isolated and inaccessible African Americans in South West Fresno. Our current goals are to continue seeking and securing funding opportunities and to strategize with partners such as Fresno United and Fresno EOC Street Saints in order to help advance the effectiveness of the overall scope of work in our communities. Lastly, we are working to provided entrepreneurial, business, and lending opportunities for disenfranchised communities partnering with a few of Fresno's business men such as Oliver Baines and Access Plus Capital. Mentions: [ABC30](#) [The Trace](#)

City of Clovis Proclamation

On January 19, the Clovis City Council presented the Fresno EOC Sanctuary and Support Services Central Valley Against Human Trafficking project a proclamation declaring January 2021 as National Slavery and Human Trafficking Prevention Month. Mentions: [Clovis Roundup](#)

Meeting with Community Leaders

Chief of Police

- We will be meeting with the Chief of Police on January 22nd. The purpose of the meeting is to discuss Advance Peace Fresno initiatives and how Fresno EOC can support the new chief of police in these efforts.

District Attorney's Office

- We will be meeting with District Attorney Lisa Smittcamp to discuss Advance Peace Fresno initiatives.

Fresno County Board of Supervisors –

- On January 6th I met with the new County Board of Supervisors President, Steve Brandau, to specifically discuss COVID-19 Equity project and how Fresno EOC can help and support the county's efforts.
- In February we have a scheduled meeting with Fresno County Board of Supervisors presenting our COVID-19 Equity Project.

Fresno City Council

- A meeting has been scheduled with the new City Council President, Luis Chavez, which will focus on how the agency as a whole can support the City of Fresno going into this new year.
- Meeting with the newest City Councilmember to introduce him to Fresno EOC and share what we do and how we partner with the City.

Fresno EOC Board of Commissioners

- One on one meetings are being scheduled with new Fresno EOC commissioners to provide a brief overview of the agency.

Community Action Partnership

- As you know, I am on the Community Action Partnership Head Start Taskforce. We had our first meeting on January 12, 2021. We met with other participants nationwide to see how CAPs can have more of an influence with Head Start.

FRESNO EOC AGENCY WIDE EFFORTS

Memorial Bench for Mr. Keyes

We have requested samples and provided the items needed for the bench production to begin. Updates to come.

Head Start 0 to 5 Application

Our re-compete grant was submitted on January 5th. This was a great effort by many of our community partners and internal staff from different departments.

A special shout out to the project team that lead the efforts to submit the annual \$41.7 million grant.

- Arthur Montejano, Finance Manager
- Rosa Pineda, Early Childhood & Education Director
- Nidia Davis, Program Support Director
- Kelsey McVey, Grants Manager

Navigators and Central Intake Update

We are working on finding the perfect software solution. The RFP is posted and we are currently in the Q & A portion of this process.

RACE for Equity

We've purchased the book "Trying Is Not Good Enough: How to Produce Measurable Improvements for Customers and Communities" which will be a text which will be read by organizational leadership and give explanation and understanding of implementing results-based accountability. We have also received a quarterly report from RACE for Equity about with recommendations for the organization's equity planning:

1. Build the capacity of Fresno EOC leaders and staff to understand how to address racism as a root cause of inequities in Fresno EOC and Fresno County.
2. Use the IDI and Global Diversity and Inclusion Benchmarks as a guide to deepen their understanding of culture and the impact of race and racism on intercultural competence.
3. Provide and require Diversity, Equity and Inclusion training for staff which includes participation from community members to ensure cultural responsiveness.
4. Increase community engagement and collaboration efforts to include participatory decision-making and budgeting, and transparency in spending and outcome reporting.
5. Build the capacity of the Fresno EOC leadership and staff to understand and practice empathetic, inclusive, and adaptive leadership.
6. Leverage the role of Director of Diversity of Equity and Inclusion as a partner in strategic planning and consider expanding the team to provide in-depth support the organization regarding racial equity training.
7. Reimagine Inclusion and Wellness Teams, including mission, goals, and activities. Engage the Inclusion and Wellness Team in promoting opportunities for meditation and mindfulness activities.



Annual report

Our Communications team has been working on finalizing our 2020 Annual Report. This report will cover our programs' efforts and accomplishments of the year. We expect to have it completed and delivered by the end of January 2021.

FRESNO EOC Donation update

Amazon donations - Toys for Holidays

Fresno EOC received over 2,000 toy donations from Amazon which were distributed to our programs to spread some joy to families over the holidays. Head Start 0 to 5, WIC, AFLP, LCC, Street Saints, and Sanctuary and Support Services were among the programs which received toys. SOUL used the toys for their annual Toys for Tots event, serving 60 families, totaling 240 children.