



BOARD MEETING AGENDA

February 24, 2021 at 6:00 p.m.

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE: Pledge of Allegiance to be led by Linda Hayes	Action	Presenter
2. ROLL CALL A. Roll Call - Page 5		
3. APPROVAL OF JANUARY 27, 2020 MINUTES A. January 27, 2020 Board Meeting Minutes - Page 6	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. COVID-19 Equity Project	Information	Davies-Balch
8. ELECTION OF ACCESS PLUS CAPITAL A. Election of Access Plus Capital - Page 11		Perez
9. LEGISLATIVE REPORT A. Legislative Report - Page 12	Information	Jonasson
10. SUMMARY OF GRANT TRACKER A. Summary of Grant Tracker – January 1 to January	Information	McVey

11. PROP 68 STATEWIDE PARKS PROGRAM APPLICATION

A. Proposition 68 Statewide Parks Program Application - Page 23

Approve

McVey

12. APPROVAL OF CONSENT AGENDA

Any Commissioner may pull any Consent Item for discussion or separate vote

A. Program Planning and Evaluation Committee Items – February 9, 2021

Approve

1. December 1, 2020 Program Planning and Evaluation Committee Meeting Minutes - Page 26

2. Head Start: Community Assessment Year 6 - Page 30

3. Head Start: Selection Criteria - Page 34

4. Training and Employment Services: Foster Grandparent Program Grant Application - Page 37

5. Training and Employment Services: Fresno County Fatherhood Initiative - Page 39

6. Training and Employment Services: SB1 Active Transportation - Augmentation Program - Page 40

7. Sanctuary and Support Services: Housing Assistance for Victims of Human Trafficking - Page 43

8. Sanctuary and Support Services: Human Trafficking Victim Assistance - Page 45

9. Sanctuary and Support Services: CA Youth Opioid Response Program - Page 47

10. Sanctuary and Support Services: FY 2020 Continuum of Care Program - Page 49

11. Sanctuary and Support Services: Multi-Agency Access Program (MAP) Extension - Page 51

12. Health Services: Child Welfare Parenting Education - Page 52

13. Energy Services: Emergency Utility

14. Training And Employment Services/Sanctuary
And Support Services: Prop 64 Public Health and
Safety - Page 60

B. Finance Committee Items – February 10, 2021

Approve

1. December 9, 2020 Finance Committee
Meeting Minutes - Page 61
2. Financial Reports - Page 67
3. 2021 Health Services Sliding Fee Scale - Page
76
4. HHS Head Start 0-5 Monitoring Status Update
- Page 78
Information
5. Funding List - Page 103
Information
6. Non-Competitive Procurement - Page 109
Information
7. Health Insurance Report - Page 110
Information
8. Investment Report - Page 112
Information
9. Variance Reports - Page 113
Information

**C. Human Resources Committee Items – February
16, 2021**

Approve

1. November 16, 2020 Meeting Minutes - Page
162
2. 2020 Human Resources Annual Report - Page
164
Information
3. Compensation Philosophy Goals - Page 168
Information
4. 2020 Legal Summary - Page 169

D. Bylaws Committee Items - February 17, 2021

Approve

1. November 9, 2020 By-Laws Committee
Meeting Minutes - Page 173
2. 2021 Expiring Terms - Page 175
Information

3. Election Materials - Page 176

4. Bylaws Revisions - Page 186

E. Pension Committee Items – February 18, 2021

Approve

1. November 12, 2020 Pension Committee Meeting Minutes - Page 218

2. Plan Financials And Investment Reports - Page 221

3. Retirement Plan Demographics - Page 226 Information

4. Investment Performance Summary - Page 233 Information

5. Education Update - Page 243 Information

F. Executive Committee Items – February 22, 2021

Approve

1. November 12, 2020 Executive Committee Meeting Minutes - Page 244

2. Accounting Policies And Procedures - Page 246

13. ADVISORY BOARDS

Accept

A. January 12, 2021 Head Start County Wide Policy Council Minutes - Page 379

B. February 18, 2021 Local Conservation Corps Advisory Committee Minutes - Page 384

14. CHIEF EXECUTIVE OFFICER'S REPORT

A. CEO Report - Page 388

Information

Reyes

15. COMMISSIONERS' COMMENT

Hayes

16. CLOSED SESSION

Price

ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9:
Number Cases: 1

17. NEXT MEETING:

Wednesday, March 24, 2021 at 6:00p.m.

18. 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	P									
AVILA, ED	Dec 2022	Juvenile Court	P									
BAINES, OLIVER	Dec 2022	16 th Congressional District	P									
BONNER, ALYSIA	Dec. 2022	Target Area F	P									
BROWN-JENKINS, ZINA	Dec 2022	Head Start CWPC	P									
CANDLER, LEROY	Dec 2022	NAACP	P									
COUNTEE, JEROME	Dec 2021	SCCCD	P									
DE JESUS PEREZ, FELIPE	Dec 2021	Target Area A	P									
GARABEDIAN, CHARLES	Dec 2021	Board of Supervisors	P									
HAYES, LINDA R.	Dec 2022	Target Area H	P									
HURTADO, JEWEL	Dec 2022	Target Area C	P									
JAIME-MILEHAM, LUPE	Dec 2022	FCSS	P									
KING BRIAN	Dec 2021	Mayor's Appointment	P									
LEON, REY	Dec 2022	Target Area B	P									
MARTINEZ, DANIEL	Dec 2021	Target Area D	P									
MARTINEZ, JAMES	Dec 2021	Fresno Reel Pride	P									
McCOY, BARIGYE	Dec 2020	Board of Supervisors	P									
NICHOLS, LISA	Dec 2021	Target Area E	P									
REYES, ANDREA	Dec 2022	Economic Development Corporation	P									
ROBLES, CATHERINE	Dec 2021	Target Area G	P									
ROBLES, ITZI	Dec 2021	SEFCEDA	P									
RODGERS, JIMI	Dec 2021	Association of Black Social Workers	P									
VANG, MAIYER	Dec 2021	Fresno Center for New Americans	P									
ZARATE, RUBEN	Dec 2021	14 th Senatorial District	P									
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.

**BOARD OF COMMISSIONERS MEETING
January 27, 2021 at 6:00 PM****MINUTES****1. CALL TO ORDER**

Linda Hayes, Board Chair, called the meeting to order at 6:03 P.M.

2. ROLL CALL

Present: Amy Arambula, Ed Avila, Oliver Baines, Alysia Bonner, Zina Brown-Jenkins, LeRoy Candler, Jerome Countee, Felipe De Jesus Perez, Charles Garabedian, Linda Hayes, Jewel Hurtado, Lupe Jaime-Mileham, Brian King, Rey Leon, Daniel Martinez, James Martinez, Barigye McCoy, Lisa Nichols, Andrea Reyes, Catherine Robles, Itzi Robles, Jimi Rodgers, Maiyer Vang and Ruben Zarate.

Absent: None

3. APPROVAL OF DECEMBER 28, 2020 MINUTES

A. December 28, 2020 Board Meeting Minutes

Public Comment: None heard.

Motion by: Arambula **Second by:** Robles

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

Nayes: None heard.

4. PUBLIC COMMENTS

None Heard.

No action required.

5. ADDITIONS TO THE AGENDA

There were no additions to the agenda.

6. POTENTIAL CONFLICT OF INTEREST

There were no conflict of interest.

7. TRANSFORMING AND INSPIRING

Shawn Riggins, Local Conservation Corps Director, provided a presentation for Central Valley Forestry Corps project. Riggins introduced Jessica Wills and Robert Ochoa shared their experience working with the LCC project and how it has impacted their life.

Public Comment: None heard.

No action required.

8. PREVIOUS COMMISSIONERS APPRECIATION

Chair Hayes, thanked the following previous Commissioners for their years of service as Fresno EOC Board Members: Daniel Parra, Misty Franklin, Angie Isaak and Pastor Bruce McAlister.

Public Comment: None heard.

No action required.

9. INTRODUCTION OF NEW COMMISSIONERS

Chair Hayes, introduced the following new Commissioners to the Fresno EOC Board: Jewel Hurtado, serving Target Area C, Alysia Bonner, serving Target area F, Ed Avila, appointed by the Juvenile Court and LeRoy Candler, Community Sector representative for the National Association for the Advancement of Colored People.

Public Comment: None heard.

No action required.

10. ELECTION OF OFFICERS

The Commission nominated and approved the following Commission Officer Position:

Board Chair: Linda Hayes

1st Vice Chair: Maiyer Vang

2nd Vice Chair: Catherine Robles

Treasurer: Charles Garabedian

Motion by: Leon **Second by:** Arambula

Ayes: Amy Arambula, Oliver Baines, Alysia Bonner, Zina Brown-Jenkins, LeRoy Candler, Jerome Countee, Felipe De Jesus Perez, Charles Garabedian, Linda Hayes, Jewel Hurtado, Lupe Jaime-Mileham, Brian King, Rey Leon, Daniel Martinez, James Martinez, Lisa Nichols, Andrea Reyes, Catherine Robles, Itzi Robles, Jimi Rodgers, Maiyer Vang and Ruben Zarate.

Nayes: None heard.

Public Comment: None heard.

11. ELECTION OF ACCESS PLUS CAPITAL

The following Commissioners have been appointed to sit on the Access Plus Capital Board: Catherine Robles, Maiyer Vang, Andrea Reyes and Lisa Nichols.

Motion by: Leon **Second by:** Garabedian

Ayes: Amy Arambula, Alysia Bonner, Zina Brown-Jenkins, LeRoy Candler, Jerome Countee, Felipe De Jesus Perez, Charles Garabedian, Linda Hayes, Jewel Hurtado, Lupe Jaime-Mileham, Brian King, Rey Leon, Daniel Martinez, James Martinez, Barigye McCoy, Lisa Nichols, Andrea Reyes, Catherine Robles, Itzi Robles, Jimi Rodgers, Maiyer Vang and Ruben Zarate.

Nayes: None heard.

Public Comment: None heard.

12. BOARD MEETING SCHEDULE

Motion by: Robles **Second by:** Leon

Ayes: Amy Arambula, Alysia Bonner, Zina Brown-Jenkins, LeRoy Candler, Jerome Countee, Felipe De Jesus Perez, Charles Garabedian, Linda Hayes, Jewel Hurtado, Lupe Jaime-Mileham, Brian King, Rey Leon, Daniel Martinez, James Martinez, Barigye McCoy, Lisa Nichols, Andrea Reyes, Catherine Robles, Itzi Robles, Jimi Rodgers, Maiyer Vang and Ruben Zarate.

Nayes: None heard.

Public Comment: None heard.

13. 2021 SIGNATORY AUTHORIZATION RESOLUTION

Motion by: Robles **Second by:** Jaime-Mileham

Ayes: Amy Arambula, Alysia Bonner, Zina Brown-Jenkins, LeRoy Candler, Jerome Countee, Felipe De Jesus Perez, Charles Garabedian, Linda Hayes, Jewel Hurtado, Lupe Jaime-Mileham, Brian King, Rey Leon, Daniel Martinez, James Martinez, Lisa Nichols, Andrea Reyes, Catherine Robles, Itzi Robles, Jimi Rodgers, Maiyer Vang and Ruben Zarate.

Nayes: None heard.

Public Comment: None heard.

14. HEAD START EARLY CARE AND EDUCATION

A. December Program Update Report (PUR)

Rosa Pineda, Early Care and Education Director, provided an overview and recommended accepting December 2020 monthly program updated report.

Commissioner Arambula requested an update on hotspots provided to distance learning students who had difficulties accessing online materials in the rural area.

Motion by: Robles **Second by:** Candler

Ayes: Amy Arambula, Alysia Bonner, Zina Brown-Jenkins, LeRoy Candler, Jerome Countee, Felipe De Jesus Perez, Charles Garabedian, Linda Hayes, Jewel Hurtado, Lupe Jaime-Mileham, Brian King, Rey Leon, Daniel Martinez, James Martinez, Barigye McCoy, Lisa Nichols, Andrea Reyes, Catherine Robles, Itzi Robles, Jimi Rodgers, Maiyer Vang and Ruben Zarate.

Nayes: None heard.

Public Comment: None heard.

15. LEGISLATIVE REPORT

Elizabeth Jonasson, Strategy and Communications Officer provided an overview of the legislative report covering changes happening at the local, state, and federal levels.

Public Comment: None heard.

No action required.

16. SUMMARY OF GRANT TRACKER

Kelsey McVey, Planning and Evaluation Manager provided an overview of the 2020 grant activities, results, and outcomes through December 31, 2020.

Public Comment: None heard.

No action required.

17. CSBG CARES

As requested by the Board, Reyes provided an update on the \$2,558,135 million Community Services Block Grant (CSBG) COVID-19 Funding.

Public Comment: None heard.

No action required.

18. APPROVAL OF CONSENT AGENDA

Motion by: Jaime-Mileham **Second by:** Robles

Ayes: Ed Avila, Alysia Bonner, Zina Brown-Jenkins, Jerome Countee, Felipe De Jesus Perez, Charles Garabedian, Linda Hayes, Jewel Hurtado, Lupe Jaime-Mileham, Brian King, Rey Leon, Daniel Martinez, James Martinez, Barigye McCoy, Lisa Nichols, , Andrea Reyes, Catherine Robles, Itzi Robles, Jimi Rodgers, Maiyer Vang and Ruben Zarate.

Nayes: None heard.

Public Comment: None heard.

19. ADVISORY BOARDS

A. December 1, 2020 Head Start County Wide Policy Council Minutes

B. December 22, 2020 Head Start County Wide Policy Council Minutes

Motion by: Rodgers **Second by:** Leon

Ayes: Ed Avila, Alysia Bonner, Zina Brown-Jenkins, Jerome Countee, Felipe De Jesus Perez, Charles Garabedian, Linda Hayes, Jewel Hurtado, Lupe Jaime-Mileham, Brian King, Rey Leon, Daniel Martinez, James Martinez, Lisa Nichols, , Andrea Reyes, Catherine Robles, Itzi Robles, Jimi Rodgers, Maiyer Vang and Ruben Zarate.

Nayes: None heard.

Public Comment: None heard.

20. CHIEF EXECUTIVE OFFICER'S REPORT

Reyes shared the USDA extended their contract through 2021 and will continue to serve free meals to families at 18 difference locations.

Public Comment: None heard.

No action required.

21. COMMISSIONERS COMMENT

Hayes provided an update regarding Mr. Keyes Memorial Bench & thanked the Commission staff, Heather Brown, for her support.

Hayes congratulated Commissioner Lupe Jaime-Mileham on her recent appointment by Governor Newsom as the Deputy Director of the Child Care and Development Division at the California Department of Social Services.

Leon informed the Board and suggested the Commissions support on two Broadband legislative proposals.

Hurtado inquired about the possibility to receive Brown Act training by the Agency's Legal Council at the next Board Retreat.

Public Comment: None heard.

No action required.

22. CLOSED SESSION

ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9:

Number Cases: 2

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

(Gov. Code section 54957)

Title: CEO

Ken Price, Legal Counsel, affirmed motion to execute settlement with Head Start. Motion by Commissioner Garabedian and Second by Commissioner Leon.

No further action to report out of closed session.

23. NEXT MEETING:

Wednesday, February 24, 2021 at 6:00p.m.

24. ADJOURNMENT



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: N/A
Agenda Item #: 8	Director: N/A
Subject: Election of Access Plus Capital	Officer: Emilia Reyes

Recommended Action

Staff recommends to nominate and approve one Commissioner to sit on the Access Plus Capital Board.

Background

At the January 27, 2021 Board Meeting, Fresno EOC Board nominated and approved the four required Commissioners to sit on the Access Plus Capital Board: Catherine Robles, Maiyer Vang, Andrea Reyes and Lisa Nichols.

Since then, Commissioner Maiyer Vang is not able to serve on the Access Plus Capital Board due to the time schedule conflict.

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: February 24, 2021	Program: Strategy and Communications
Agenda Item #: 9	Director:
Subject: Legislative Report	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 Covid-19 tier due to high infection rates and low ICU bed capacity.

County Risk Level	Daily New Cases Per 100K	Positive Test Percentage
Widespread	More than 7	More than 8%
Substantial	4 - 7	5 - 8%
Moderate	1 - 3.9	2 - 4.9%
Minimal	Less than 1	Less than 2%

Fresno County COVID-19 Vaccine Schedule

PHASE 1A

Vaccinating NOW Tier 1 - January

- Acute care, psychiatric and correctional facility hospitals
- Skilled nursing facilities, assisted living facilities, and similar settings for older or medically vulnerable individuals
- Paramedics, EMTs and others providing emergency medical services
- Dialysis Centers
- Long term care facilities

Vaccinating NOW Tier 2 - January

- Intermediate care facilities for persons who need continuous nursing supervision and supportive care
- Public health field staff
- Primary care clinics, including Federally Qualified Health Centers, Rural Health Centers, correctional facility clinics, and urgent care clinics
- Home health care and in-home supportive services
- Community health workers, including promotoras

Vaccinating NOW Tier 3 - January

- Specialty clinics
- Laboratory workers
- Dental and other oral health clinics
- Pharmacy staff not working in settings at higher tiers

PHASE 1B

Tier 1 - January

- Individuals 75 +

Tier 1 - February

- Individuals 65 +

Tier 2 - March

- Homeless/unhoused
- Incarcerated individuals-jails/prisons
- Transportation and logistics
- Critical manufacturing
- Industrial, commercial, residential and sheltering facilities

PHASE 1C

April

- Individuals 50-64 years of age
- 16-49 years with underlying medical conditions/disabilities that place them at high risk for severe COVID-19 illness and death
- Water and waste management, defense, energy, chemical and hazardous, communication and IT, financial services
- Government operations/community services

Key: ☒ First Dose Received ☐ In progress ☐ Not yet started

FOR INFORMATION ON COVID-19 VACCINES VISIT:
www.fcdph.org/covid19vax

Updated 2/9/2021

Free Fare Initiative

The Agency signed Councilmember Maxwell's proposal to make the FAX public transportation system fee for all. Transportation is a barrier for those needing access to services and employment.

State

On February 2, Misty Gattie-Blanco (Sanctuary Services Director) was a panelist for the Youth Homelessness Virtual Legislative Briefing organized by the California Coalition for Youth intended to inform both legislators and the community about challenges facing homeless youth and potential solutions. Fresno EOC signed a letter to the Senate Budget & Fiscal Review Committee and the Assembly Budget Committee in support of those efforts.

We have also signed a letter supporting the Governor's fire prevention allocation in the proposed budget. This allocation could potentially provide jobs for corpsmembers to clear brush in parks and forests.

This session, there are several bills focused on addressing broadband disparities:

Senator Lena A. Gonzalez: SB4 requires \$6.8 billion in new private, federal and state investments to ensure universal connection. It places a \$.23 cent flat fee per each access line, redefines eligibility requirements for the California Services Fund to enable infrastructure to be built in unserved areas, and expands eligibility for public housing.

Assemblymember Al Muratsuchi: AB 34, the Broadband Bond Act, is a ballot measure for a \$10 billion general obligation bond to provide complimentary efforts to close the digital divide and to reform and expand the California Services Fund.

Assemblymember Cecilia Aguiar-Curry: AB 14, the Internet for All Act for 2021, would provide the necessary funding and bonding capacity for statewide investment in future proof infrastructure and high-speed internet access for all.

Federal

Fresno EOC signed a letter of support for the Child Poverty Reduction Act crafted by First Focus Campaign for Children and End Childhood Poverty.

President Biden's immigration plan is anticipated to be introduced before the end of the month. One of President Biden's first immigration actions was to direct federal agencies to review the "public charge rule". A judge in Texas blocked President Biden's moratorium on deportations allowing deportations to resume, however the revised priorities for deportations remain in effect.

American Rescue Plan

President Biden's plan is moving forward on two parallel tracks: budget reconciliation and negotiation with Republicans.

Senate Republicans have put forth a proposal, which at a price tag of 600 billion is less than a third of the President's plan. The President has indicated very little appetite to reduce the cost of the bill.

Executive Orders

President Biden has signed dozens of Executive Orders on topics ranging from climate change to immigration. Below is a table with the executive orders taken from data available by the Federal Register. More information can be found here:

<https://www.federalregister.gov/presidential-documents/executive-orders/joe-biden/2021>

Publication Date	Title
2/12/2021	Blocking Property With Respect to the Situation in Burma
2/9/2021	Rebuilding and Enhancing Programs To Resettle Refugees and Planning for the Impact of Climate Change on Migration
2/5/2021	Creating a Comprehensive Regional Framework To Address the Causes of Migration, To Manage Migration Throughout North and Central America, and To Provide Safe and Orderly Processing of Asylum Seekers at the United States Border
2/5/2021	Establishment of Interagency Task Force on the Reunification of Families
2/5/2021	Restoring Faith in Our Legal Immigration Systems and Strengthening Integration and Inclusion Efforts for New Americans
2/2/2021	Strengthening Medicaid and the Affordable Care Act
2/1/2021	President's Council of Advisors on Science and Technology
2/1/2021	Tackling the Climate Crisis at Home and Abroad
1/29/2021	Reforming Our Incarceration System To Eliminate the Use of Privately Operated Criminal Detention Facilities
1/28/2021	Enabling All Qualified Americans To Serve Their Country in Uniform

1/28/2021	Ensuring the Future Is Made in All of America by All of America's Workers
1/27/2021	Economic Relief Related to the COVID-19 Pandemic
1/27/2021	Protecting the Federal Workforce
1/26/2021	Ensuring a Data-Driven Response to COVID-19 and Future High-Consequence Public Health Threats
1/26/2021	Ensuring an Equitable Pandemic Response and Recovery
1/26/2021	Establishing the COVID-19 Pandemic Testing Board and Ensuring a Sustainable Public Health Workforce for COVID-19 and Other Biological Threats
1/26/2021	Improving and Expanding Access to Care and Treatments for COVID-19
1/26/2021	Promoting COVID-19 Safety in Domestic and International Travel
1/26/2021	Protecting Worker Health and Safety
1/26/2021	Supporting the Reopening and Continuing Operation of Schools and Early Childhood Education Providers
1/26/2021	A Sustainable Public Health Supply Chain
1/25/2021	Advancing Racial Equity and Support for Underserved Communities Through the Federal Government
1/25/2021	Ensuring a Lawful and Accurate Enumeration and Apportionment Pursuant to the Decennial Census
1/25/2021	Organizing and Mobilizing the United States Government To Provide a Unified and Effective Response To Combat COVID-19 and To Provide United States Leadership on Global Health and Security
1/25/2021	Preventing and Combating Discrimination on the Basis of Gender Identity or Sexual Orientation
1/25/2021	Ethics Commitments by Executive Branch Personnel
1/25/2021	Protecting Public Health and the Environment and Restoring Science To Tackle the Climate Crisis
1/25/2021	Protecting the Federal Workforce and Requiring Mask-Wearing
1/25/2021	Revocation of Certain Executive Orders Concerning Federal Regulation
1/25/2021	Revision of Civil Immigration Enforcement Policies and Priorities



Our Vision for our Agency

As an entrepreneurial agency, we bridge the gap to self-sufficiency by providing opportunities and resources, as we initiate and partner in shared community efforts to improve the quality of life.

Our Vision for Those We Serve

Empowered individuals who thrive as healthy, self-sufficient and contributing members of our communities.

Our Vision for our Community

Healthy communities with equal access to social justice, jobs, education and resources.

Community Action

Congress passed the Economic Opportunity Act of 1964 creating Community Action Agencies serving nearly every county in the United States with the goal of obtaining equality of opportunity in education, employment, health and living conditions for every American. One of the strengths of Community Action is local control with local decision making.

Community Action was a bold idea for the time, handing control over to local groups to change their own destiny. This concept allowed local people to find innovative solutions that are tailored to their community.

With a Community Action Agency serving almost every county in the country, Fresno EOC is considered one of the largest. We employ over 1,100 full and part-time staff members committed to transforming lives. We bridge the gap from poverty to self-sufficiency with over 35 programs to serve the community's underserved populations. The scope of service provided by our Agency consists of almost all facets of human services and economic development. Federal resources are critical in helping Fresno EOC achieve the scope of its services as it helps children, senior, the disabled, the poor, and other vulnerable populations.



Community Services Block Grant (CSBG)

U.S. Department of Health and Human Services, Administration for Children and Families - Office of Community Services

CSBG was created as a block grant to the states in 1981 and then states allocate it to local Community Action Agencies. Fresno EOC has an over 50-year history of responsibly leveraging its CSBG allocation. Recent examples include the design and development of a partnership with the County Department of Behavioral Health to address mental health and rampant substance abuse, including opioid abuse; support for the development of Valley Apprenticeship Connections (VAC) through which unemployed adults are qualifying for construction jobs paying an average of \$24 per hour; infrastructure improvements to offer a medical equipment sterile processing credential in great demand; the launch of our statewide solar installation initiative; and opening two regional offices to meet strong demand for loans made by Access Plus Capital, our CDFI subsidiary. Though we have been innovative in addressing local needs with these resources, reporting and layers of administration at the state and federal levels have consumed valuable resources and taken away flexibility and local control. Low Federal Poverty Guidelines have also increasingly constrained the people we can serve with these funds.

We support the National Community Action Foundation's requests in reauthorization of CSBG and FY2022.



Food Services volunteer for a rural food distribution event in Parlier, CA.



Poverty Guidelines

Poverty guidelines are income levels based on household size and used to determine eligibility for important programs. Except for Hawaii and Alaska, these guidelines are static across the US and do not account for regional or state-by-state minimum wage or cost of living changes.

California's rising minimum wage, coupled with the high cost of living in the state, makes working people who cannot meet their basic needs ineligible for federal resources and some of the programs we operate:

- Early Head Start
- Foster Grandparents Program
- Head Start
- Low-Income Home Energy Assistance Program (LIHEAP)
- Weatherization Assistance Program (WAP)
- Women, Infants and Children (WIC)

While an increased Federal Minimum Wage would help make the program eligibility more equitable across the US, California's cost of living would still outpace other areas of the country. **We ask that poverty thresholds be recalculated with a new benchmark assessed every 10 years and poverty guidelines be established on a state-by-state basis.**

Early Head Start and Head Start

U.S. Department of Health and Human Services, Administration for Children and Families

Provides comprehensive early childhood education, health, nutrition, and parent involvement services to low-income children ages 0-5 and their families. Fresno EOC has a combined enrollment of over 3,000 children. Of these children, only 46 are in a full-day Early Head Start and only 68 are in Head Start programs operating 11 hours per day to serve the needs of full-time working families. **Despite becoming increasingly difficult to qualify under federal poverty guidelines, there is a wait-list of children who will age out before we can serve them in a center-based program.**



Head Start participants enjoying outdoor activities.

Low-Income Home Energy Assistance Program (LIHEAP)

U.S. Department of Health and Human Services

Last year we served approximately 9,000 households per contract, with over \$3.4 million in assistance. With the extreme climate conditions in California's Central Valley, this special funding provides critical services that otherwise may present life-threatening situations to vulnerable clients. **Recent increases in funding will allow us to serve more people, making household eligibility under the existing low federal poverty guidelines an increasing concern.**

Women, Infants and Children (WIC)

U.S. Department of Agriculture

This program is a vital nutrition and education resource for many parents and children. Eligibility for this program has been impacted by the near-static poverty guidelines. Families have also been hindered from accessing services that they are legally allowed to use, due to fear that it would impact their immigration status. **In order to protect the health and long-term development of our nation's children, we ask that:**

1. An investment in an awareness and education campaign to quell fears about using the program and promote the benefits.
2. Lengthen WIC eligibility to age 6 to ensure there aren't gaps between WIC nutrition and the National School and Breakfast Lunch Programs.
3. Extend breastfeeding and postpartum WIC eligibility to two years, helping new mothers stay healthy, breastfeed longer and care for their baby.
4. Allow for two-year family certifications in order to reduce paperwork, costs and burdens to remaining in the program. Many families drop out at the baby's 1st birthday due to the long and burdensome recertification process. If certifications could move from one to two years, more families would remain in the program.

Senior Corps Foster Grandparents Program

Corporation for National and Community Services

Foster Grandparent seniors volunteer more than 70,000 hours in our community to support children and literacy. A low-income senior volunteer, as determined by poverty guidelines, receives a small tax-free stipend, \$3.00 per hour, to offset costs incurred while participating in the program. The stipend amount has increased just \$0.35 since 2002. **A larger increase is needed to account for rising cost of living expenses.**

National Summer Youth Employment and Training Program

U.S. Department of Labor

Thousands of youth per year are without an opportunity to experience paid summer employment after stand-alone funding was eliminated. At-risk youth graduating from high school with paid summer employment have a better chance at being successful in college and self-sufficient.

Fresno EOC currently operates a small-scale paid Summer Youth Internship program because we recognize how transformative work experience can be for youth. **We ask for dedicated Summer Youth Employment funding to expand this program.**

Re-Entry Programs

U.S. Department of Labor

Poverty is a factor leading to increased incarceration. The City and County of Fresno are among the most impoverished areas in the nation.

Specific funding is needed to provide workforce opportunities for those who were formerly incarcerated. By providing training opportunities via Corps programs, at an average cost of \$24,000 per participant, per year, taxpayers could avoid the cost to re-incarcerate an individual which can reach up to \$60,000 - \$100,000 per person, per year.

Land Management Programs

U.S. Bureau of Reclamation

U.S. Forest Service and U.S. Park Service

California has experienced the worst wild fires in the history of the state during 2020, much of it occurring on federal land. Year after year we have assisted the growing number of victims of these preventable disasters. Given California's continued risk for wildfires, managing our federal lands has become increasingly important. Currently we work on federal land through Fresno EOC Local Conservation Corps 21st Century Conservation Corps designation, allowing disadvantaged young adults to be trained in forest management practices.

Considering the large backlog on forest maintenance projects, ensuring funds are awarded for this work through the Conservation Corps network saves lives and provides job training opportunities.

LGBTQ+ rights and support

After the only LGBTQ Center in Fresno closed its doors in 2017, Fresno EOC worked diligently to bring resources specific to the LGBT community. In 2019 we opened our LGBTQ+ Resource Center. The Center provides support groups and drop-in services to individuals of all ages that identify as or support the LGBTQ+ community. We ask that:

Pass the Equality Act, which amends Title VII, as well as other laws, to add language about discrimination based on sexual orientation and gender identity.

Reaffirm Civil Rights Act language that prohibits discrimination based on gender identity and sexual orientation in employment including for federal contractors.

Pass the Ruthie and Connie LGBT Elder Americans Act to prevent discrimination of LGBTQ+ older Americans.

Pass the Therapeutic Fraud Prevention Act to ban conversion therapy.

Pass the LGBTQ Data Inclusion Act and the LGBTQ Data Essential Act so that we have increased and more accurate data about the LGBTQ+ community and their needs by subgroups.

Ensure a process for all individuals to have access to government issued identification documents that accurately reflect their gender identity including the ability to change their gender marker to M, F or X.



Local Conservation Corps crew helping distribute water after the Creek Fire.

Pandemic Support

U.S. Department of Education
Students nationwide have and continue to suffer the educational, social and emotional consequences of the pandemic. Our most vulnerable students are the ones facing seemingly insurmountable challenges in making up for lost time.

Addressing the learning loss, equity gap and the social-emotional-mental well-being of our students should be a top priority in upcoming budgets.

Broadband Expansion

The divide between those with access to high-speed internet and those without was spotlighted during this pandemic as households had to shift to work and school from home models. ***Equitable expansion of broadband in rural America is necessary for the educational and economic prosperity of our communities.***

U.S. Department of Housing and Urban Development

A foreclosure and rental eviction crisis is looming. California stands to be particularly hard hit, adding to the over 150,000 people experiencing homelessness. In Fresno we have seen this number steadily increase to 3,251 at the beginning of 2020. Despite local efforts to provide quarantine space utilizing federal resources, homelessness has been a contributing factor in the spread of COVID-19.

With the shortage of affordable housing in California, we see limited turnover in assisted permanent housing making it difficult to serve additional homeless families. Even with expanded temporary rental assistance, our communities are ill-prepared to serve the thousands of families who will find themselves without a place to live. ***Provide temporary mortgage assistance, expand long and short-term rental assistance programs and funding for affordable low-income housing.***

Adjusting Federal Grant requirements

Due to the pandemic, grantees under many federal agencies would benefit from the relaxation of requirements and outcomes given the unforeseeable nature of the pandemic and its effect on these programs. For example, grantees of the Workforce Innovation and Opportunity Act have had difficulty recruiting as the applicant pool for 2020 was significantly reduced. Though grantees have adapted to the virtual environment, as best as possible, they should not be penalized for not meeting objectives that were set pre-pandemic.



Are you looking for stories for your district?

We can provide written and video stories for your constituent communications and legislative projects that show the impact of the federal investments in our community programs and highlight resources for your constituents.

Vaccine Roll Out

As an agency reaching the hardest-to-reach in our community, we are uniquely positioned to deploy the COVID-19 vaccine in Fresno. For over 50 years we have helped and earned the trust of the people we serve, allowing us to combat misinformation and skepticism surrounding these vaccines.

For vaccination efforts to be successful, reaching all segments of our community is imperative. With around a quarter of rural hospitals at risk of shutting down, access to care in our communities is becoming increasingly difficult. Our healthcare team stands ready to assist with education and vaccine administration.



Healthy Harvest staff logging test results at a COVID-19 testing event.

1920 Mariposa Street, Suite 300, Fresno, CA 93721

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BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Planning and Evaluation
Agenda Item #: 10	Director: Kelsey McVey
Subject: Summary of Grant Tracker – January 1 to January 31, 2021	Officer: Elizabeth Jonasson

Background

The information presented below is intended to inform the Board of the 2021 grant activities, results, and outcomes through January 31, 2021. A total of 6 grants have been submitted in 2021 and 15 are still pending.

Month	# of Grants Submitted	# of Grants Approved	# of Grants Denied	# of Pending Grants	Amount Requested	Amount Awarded
January	6	2	0	14	\$46,012,079	\$685,000

**Fresno Economic Opportunities Commission
Grant Tracker
Wednesday, February 24, 2021**

FUNDED							
Submitted	Program	Name	Funder	Amount Requested	Board Report Date	Date of Notice	Amount Awarded
1/26/2021	LIHEAP	Emergency Utility Assistance	County of Fresno	\$200,000	2/24/2021	2/3/2021	\$150,000 (possible extension up to \$200,000)
	Assist the County with the disbursement of \$1.2 million in CDBG funds for the Emergency Utility Assistance Program by reviewing Fresno county residents' applications for utility assistance and processing payments to utility vendors.						
12/21/2020	Street Saints	Neighborhood Hubs	CVCF - DRIVE	\$535,000	1/24/2021	2/3/2021	\$535,000
	Engage the diverse community of their focus neighborhood and elevate their community power, while building social capital through the various development programs they create.						

PENDING GRANTS						
Submitted	Program	Name	Funder	Amount Requested	Board Report Date	Expected Date of Notice
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)					
10/30/2020	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)					

PENDING GRANTS						
Submitted	Program	Name	Funder	Amount Requested	Board Report Date	Expected Date of Notice
1/29/2021	LCC	SB-1 Active Transportation Augmentation Program	CA Conservation Corps	\$142,857	2/24/2021	Not specified
	LCC crew will partner with the County Department of Public Works and Planning to trim oleanders along historic Kearney Boulevard train to encourage active modes of transportation such as walking and biking					
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, culturally-competent, age-appropriate, trauma-informed care grounded in positive youth development.					
1/29/2021	Sanctuary and Support Services	Prop 64 Public Health & Safety	Board of State and Community Corrections	\$1,100,637	2/24/2021	Prior to 5/1/21
	Hire a licensed psychologist and two substance abuse counselors and 30 internship spots for youth from Fresno and Mendota, monthly youth-focused events in Mendota					
2/1/2021	Sanctuary and Support Services	Human Trafficking Victim Assistance	Cal OES	\$476,190	2/24/2021	Not specified
	Provide comprehensive services to all survivors of human trafficking through increasing access of direct support services.					
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	After 12/9/20
	Partnership with Faith in the Valley and Fresno Barrios Unidos to provide paid internships, park clean up and afterschool programming					
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: February 24, 2021	Program: Planning & Evaluation
Agenda Item #: 11	Director: Kelsey McVey
Subject: Proposition 68 Statewide Parks Program Application	Officer: Elizabeth Jonasson

Recommended Action

Staff recommends Board approval of a Statewide Park Development and Community Revitalization Program Grant resolution for \$8.5 million in funds.

Background

The California Department of Parks and Recreation intends to award \$395.3 million in grant funds during a fourth and final round of the Proposition 68 Statewide Parks Program (SPP). Grants will be awarded to projects that create new parks and new outdoor recreation opportunities in critically underserved communities with limited access to green space.

The Gateway Ice Center, located on the northwest corner of Clinton and Marks Avenues, was built in 1995 and is a state of the art ice skating venue. It is the only facility of its kind within a 75-mile radius. The owners are interested in selling the facility and adjacent vacant land, approximately 8.5 acres in total.



Gateway Ice Center

Planning and Evaluation staff have been developing a proposal which would allow Fresno EOC to acquire the Gateway facility and adjacent land to develop a park.

As a required component of the Prop 68 Statewide Park Program application process, staff has been conducting a community design process to gather input and ideas from residents on recreation features. Staff has conducted multifaceted outreach to involve residents from the nearby communities. The community design process consisted of five Zoom Community Design Workshops. Spanish and Punjabi interpretation was provided based on the community demographics and participation. Over 60 residents participated, the majority being from the Punjabi community who actively play cricket. The outcome of these community meetings is the final concept level site plan to be included in the grant application, which includes a cricket field, walking path, child play areas, trees, and possibly stadium lighting. A cricket field was the top voted recreation feature with residents consistently voicing support for it throughout the process. This would be the only cricket field in Fresno and is Phase 1 of this project. As we further develop the project, other features may be added in the second phase of the project, which may include a Health Center. With the exception of a school-based health and wellness center trailer based at Addams Elementary, there are no health centers serving the communities west of the 99 and north of the 180 freeways. The only health center in the 93722 zip code (which has a population of over 84,000) is located at Shaw/Golden State.

Staff have secured a letter of commitment from Central Valley NMTC Fund in which they committed to reserving \$10 million of their New Markets Tax Credits allocation to this project, specifically for the second phase of the project. Based on the current development budget for this project, the net-net benefit to this project at closing would be \$2 million.

On February 9th this project was brought to the Program Planning and Evaluation Committee as information and was discussed among committee members.

Fiscal Impact

If awarded, Fresno EOC would receive the maximum request of \$8.5 million in grant fund.

Conclusion

If approved, staff will submit a complete grant proposal by the March 12, 2021 deadline for \$8.5 million. A signed resolution approved by the Board of Commissioners is required for grant submission. If awarded, this will allow Fresno EOC to acquire the Gateway Ice Center and adjacent property for development of the park. If not approved, Fresno EOC would miss an opportunity to provide a healthy & safe environment for the community.

**RESOLUTION OF THE BOARD OF COMMISSIONERS OF FRESNO COUNTY
ECONOMIC OPPORTUNITIES COMMISSION Approving the Application for**

**STATEWIDE PARK DEVELOPMENT AND COMMUNITY REVITALIZATION PROGRAM
GRANT FUNDS**

WHEREAS, the State Department of Parks and Recreation has been delegated the responsibility by the Legislature of the State of California for the administration of the Statewide Park Development and Community Revitalization Grant Program, setting up necessary procedures governing the application; and

WHEREAS, said procedures established by the State Department of Parks and Recreation require the Applicant to certify by resolution the approval of the application before submission of said application to the State; and

WHEREAS, successful Applicants will enter into a contract with the State of California to complete the Grant Scope project;

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners hereby:

APPROVES THE FILING OF AN APPLICATION FOR THE GATEWAY PARK PROJECT; AND

1. Certifies that said Applicant has or will have available, prior to commencement of any work on the project included in this application, the sufficient funds to complete the project; and
2. Certifies that if the project is awarded, the Applicant has or will have sufficient funds to operate and maintain the project, and
3. Certifies that the Applicant has reviewed, understands, and agrees to the General Provisions contained in the contract shown in the Grant Administration Guide; and
4. Delegates the authority to the Chief Executive Officer to conduct all negotiations, sign and submit all documents, including, but not limited to applications, agreements, amendments, and payment requests, which may be necessary for the completion of the Grant Scope; and
5. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.
6. Will consider promoting inclusion per Public Resources Code §80001(b)(8 A-G).

Approved and adopted the day of 20_____,

I, the undersigned, hereby certify that the foregoing Resolution Number was duly adopted by the Board of Commissioners following a roll call vote: _____

Ayes:

Noes:

Absent:

(Clerk) _____

PROGRAM PLANNING AND EVALUATION COMMITTEE
Virtual – Board Effects – Zoom
Tuesday, December 1, 2020
5:00 p.m.

MINUTES

1. CALL TO ORDER

Linda R. Hayes, Chair, called the meeting to order at 5:10 PM.

2. ROLL CALL

Roll was called and a quorum was established.

Committee Members (Zoom):

Linda R. Hayes (Chair)
Zina Brown-Jenkins
Misty Franklin

Absent:

Angie Isaak
Ruben Zarate

Board Members (Zoom):

Amy Arambula

Staff (Zoom):

Emilia Reyes
Michelle Tutunjian
Jon Escobar
Misty Gattie-Blanco
Monty Cox
Tate Hill
Karina Perez
Cesar Lucio
Nicole Hutchings

Heather Brown
Joby Jones
Shawn Riggins
Kelsey McVey
Jeff Davis
Jim Rodriguez
Rosa Pineda
Nidia Davis
Kathleen Shivaprasad

3. APPROVAL OF MINUTES

October 13, 2020 Program Planning and Evaluation Committee Meeting Minutes

M/S/C – *Franklin/Brown-Jenkins to approve the October 13, 2020 meeting minutes. All in favor.*

Ayes: Hayes, Brown-Jenkins, Franklin

Nays: None

4. HEAD START 0-5

A. FY 2020 Budget Revision

Kathleen Shivaprasad, Head Start Director presented the FY 2020 Budget Revision. Hayes inquired about the criteria to allocate the extra money shown in the budget. Shivaprasad responded providing samples of various allocations such as Infrastructure repairs, Tablets and Books. Hayes inquired about the process to approve the Budget Revision. Shivaprasad responded stating that once approved by local Head Start, it will be submitted for the next round of approval via the Enterprise Head Start System. Hayes inquired about how this could impact any other meetings with the Office of Head Start. Reyes stated that it does not conflict with the competitive bidding process.

M/S/C – *Franklin/Brown-Jenkins to approve the FY 2020 Budget Revision. All in favor.*

Ayes: Hayes, Brown-Jenkins, Franklin

Nays: None

B. FY 2019-2020 Annual Report

Rosa Pineda, Head Start Early Care and Education Director presented the FY 2019-2020 Annual Report. Hayes inquired about the Informational Meetings with Parents. Pineda responded providing samples of the different types of meetings and trainings Head Start conducts with Parents.

5. FOOD SERVICES

A. No Kid Hungry Funding Award

Jon Escobar, Food Services Director provided an overview of the No Kid Hungry Funding Award, which will support a new Food Express Bus to address feeding youth in rural areas of Fresno County. No questions asked at this time.

M/S/C – *Franklin/Brown-Jenkins to accept the No Kid Hungry Funding Award. All in favor.*

Ayes: Hayes, Brown-Jenkins, Franklin

Nays: None

6. EMPLOYMENT AND TRAINING SERVICES

A. Re-Entry Employee Readiness Services

Jeff Davis, Employment & Training Director presented a summary of the Re-Entry Employee Readiness Services application submitted to the County of Fresno Probation Department explaining how the proposed partnership between Employment & Training Services, Fresno Street Saints, Valley Apprenticeship Connections, and Local Conservation Corps will help promote successful re-entry upon release from jail. Franklin inquired about the eligibility of individuals coming from the California Department of Corrections and Rehabilitation (CDCR). Davis stated that though they are not eligible for this program, they will be referred to other programs within the Agency.

M/S/C – *Brown-Jenkins/Franklin to approve the Re-Entry Employee Readiness Services. All in favor.*

Ayes: Hayes, Brown-Jenkins, Franklin

Nays: None

7. FRESNO STREET SAINTS

A. Youth Services Proposal

Joby Jones, Fresno Street Saints Program Coordinator provided a summary of the Youth Services Proposal submitted to the City of Fresno and designed to provide gang-involved or at-risk youth support services that address and reduce youth violence. Hayes inquired about the provision of Personal Protective Equipment (PP&E). Jones responded the City of Fresno will provide PP&E. Brown-Jenkins inquired about the number of Youth to be served. Jones responded 74, adding that education is a key component of this proposal.

M/S/C – *Brown-Jenkins/Franklin to approve the Youth Services Proposal. All in favor.*

Ayes: Hayes, Brown-Jenkins, Franklin

Nays: None

8. LOCAL CONSERVATION CORPS

A. CalRecycle Final Report

Shawn Riggins, Local Conservation Corps (LCC) Director presented the CalRecycle Final Report which covers grant activities from July 1, 2018 through June 30, 2020. Upon Board approval, LCC will submit the final report to CalRecycle to receive the 10% retention. No questions asked at this time.

M/S/C – Franklin/Brown-Jenkins to approve the CalRecycle Final Report. All in favor.

Ayes: Hayes, Brown-Jenkins, Franklin

Nays: None

B. California Community Reinvestment Grants Program

Shawn Riggins, Local Conservation Corps (LCC) Director provided an overview of the California Community Reinvestment Grants Program which will assist in ensuring LCC can continue providing supportive services (i.e., mental health treatment, substance use disorder treatment, legal services). No questions asked at this time.

M/S/C – Brown-Jenkins/Franklin to approve the California Community Reinvestment Grants Program. All in favor.

Ayes: Hayes, Brown-Jenkins, Franklin

Nays: None

C. Proposition 68 (Phase 3) Application

Shawn Riggins, Local Conservation Corps Director presented the Proposition 68 (Phase 3) Application. The application for Phase 3 will complete development and construction of the second floor of the Paul McLain-Lugowski Vocational Training Building. No questions asked at this time.

M/S/C – Brown-Jenkins/Franklin to approve the Proposition 68 (Phase 3) Application. All in favor.

Ayes: Hayes, Brown-Jenkins, Franklin

Nays: None

D. Proposition 68 Bid Solicitation

Shawn Riggins, Local Conservation Corps Director provided a summary of the Proposition 68 Bid Solicitation for the development of the Local Conservation Corps Paul McLainLugowski Vocational Training Building's elevator and second floor. No questions asked at this time.

9. SANCTUARY AND SUPPORT SERVICES

A. Fresno City College Partnership

Misty Gattie-Blanco, Sanctuary & Support Services Director provided an overview of the Fresno City College Partnership designed to assist students experiencing homelessness and help them with access to emergency housing. Hayes inquired about the purpose for the Supplies listed on the budget. Gattie-Blanco stated that those Supplies are designed to assist students while provided with emergency housing.

M/S/C – Franklin/Brown-Jenkins to approve the Fresno City College Partnership. All in favor.

Ayes: Hayes, Brown-Jenkins, Franklin

Nays: None

10. TRANSIT SYSTEMS

A. Drug and Alcohol Policy Amendment

Monty Cox, Transit Systems Director presented the Drug and Alcohol Policy Amendment which is required in order to remain compliant with U.S. Department of Transportation Drug and Alcohol Regulations. Hayes inquired about the level of changes made to the Policy. Cox responded stating that the amended policy reflected minor changes.

M/S/C – Brown-Jenkins/Franklin to approve the Drug and Alcohol Policy Amendment. All in favor.

Ayes: Hayes, Brown-Jenkins, Franklin

Nays: None

11. PLANNING & EVALUATION

A. Grant Tracker

Kelsey McVey, Planning & Evaluation Manager presented the Grant Tracker. No questions asked at this time.

12. ACCESS PLUS CAPITAL FUND REPORT

Tate Hill, Access Plus Capital Executive Director presented the Fund Report. No questions asked at this time.

13. OTHER BUSINESS

The next meeting is scheduled on Tuesday, January 12, 2021.

14. ADJOURNMENT

The meeting was adjourned.

M/S/C – Brown-Jenkins/Franklin to approve meeting adjournment at 5:59 p.m. All in favor.

Ayes: Hayes, Brown-Jenkins, Franklin

Nays: None

Respectfully submitted,
Linda R. Hayes
Chair



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Head Start Program 0 to 5
Agenda Item #: 12A2	Director: Rosa M. Pineda
Subject: Community Assessment Year 6	Officer: Emilia Reyes, CEO

Recommended Action

The Program Planning and Evaluation Committee recommends approval for full Board consideration of the Head Start/Early Head Start Community Assessment Year 6.

Background

In 2020, the 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 extending it into a 6th year. The Community Assessment (CA) for 2020 was conducted as required by Head Start Program Performance Standards (HSPPS), Subpart A/§1302.11b.

The HSPPS require the Grantee to conduct a community assessment (CA) at least once every 5 years to inform staff, Head Start County-Wide Policy Council and Board of Commissioners. The CA affords an opportunity for staff and governing bodies to discuss and make decisions about program options that best meet the needs of eligible children/families, services locations, needed services, current and future use of community resources, and development of policies related to services delivery.

Fiscal Impact

None.

Conclusion

Upon approval, staff will begin to utilize the information provided in the CA to discuss and make decisions about Head Start 0 to 5 program options.

EXECUTIVE SUMMARY

Fresno EOC is the Grantee for the Early Head Start (EHS)/Head Start program in Fresno County. This Community Assessment (CA) for 2020 was conducted as required by Head Start Program Performance Standards (HSPPS)/Subpart A/§1302.11b. Its purpose is to identify: the number of children/pregnant women eligible for the program (including special populations such as children who have special needs or are homeless or in foster care), the number of those eligibles served in other child development programs, the education/health/social service needs of eligible children and their families, resources that do/could address those needs, and strengths of the community.

The CA is used to inform staff, Head Start County-Wide Policy Council and Board of Commissioners discussion and decisions about program options that best meet the needs of eligible children/families, service locations, needed services, current and future use of community resources, and development of policies related to service delivery.

Data sources for this CA included: the U.S. Census; reports from state and local agencies; interviews with representatives of a variety of programs such as public assistance, health, mental health, housing/homeless agencies; contacts with every school district and every funded child development program in the County; parent surveys; EHS/Head Start records; and discussions with EHS/Head Start staff.

Once again, the CA confirms there is a great need for the kind of comprehensive services and support the EHS/Head Start program provides children/families. However, although there has been little change in the needs of eligible children/families identified in the last several years, the COVID pandemic has had an almost incomprehensible impact on all aspects of life throughout the world and in Fresno County. The pandemic has increased numbers in poverty, greatly increased needs for economic assistance, food and other resources, and forced the sudden re-design of multiple aspects of EHS/Head Start program delivery.

KEY FINDINGS

- Children under age 5 are about 8.5% (73,329) of the County's population. That number has been decreasing and is expected to continue to decrease in the next few years.
- Over half (53.5%) of County residents and 64% of children under 5 are Hispanic/Latino.
- Almost half of County residents over age 5 speak a language other than English at home; of those, 43% report they speak English "less than very well."
- About one in four adults 25 and older have less than a high school diploma; only about 9% have an AA degree and 14% have a BA degree.
- While the County's chronic unemployment rate has been decreasing in recent years to about 7% overall in 2019, there are still wide differences throughout the County,

ranging from about 21% in the Biola area to about 17% in Mendota and a little under 4% in Clovis.

- Unemployment rates have skyrocketed as a result of the COVID pandemic. In spring 2020, Biola was at 39%, Mendota at about 33% and Clovis at 13%.
- While some jobs that were lost during the pandemic will return when COVID is controlled, many have been lost permanently. Many workers will need training for new occupations.
- About one in four (24%) County residents and about 2 in 5 (39%) of children under 5 lived in poverty during the period 2014-18.
- As a result of the pandemic and job loss and reductions in hours or layoffs, the Nation's poverty rate increased about 25% from February to May 2020 with the rate for Black/African American and Hispanic/Latino rate increasing by 27% and 29% respectively. Fresno County poverty is expected to increase significantly, too.
- The need for food, rent/utility, health insurance, economic and other social service assistance has increased as a result of the pandemic and economic downturn.
- Over half (57%) of Fresno County renters spend more of their pre-tax income on housing. Income loss during the pandemic has caused low-income families more difficulty to afford rent. There is concern nationwide that there may be a rash of evictions in the near future.
- Fresno County ranks 48th out of California's 58 counties for poor health outcomes (e.g., premature deaths, low birthweight) and 51st for poor health factors (e.g., obesity, STDs).
- While EHS/Head Start children generally have adequate immunization rates, national experts report that large numbers of children have not received immunizations during the COVID crisis as routine health care has often been postponed.
- About 18% of Fresno County children have experienced 2 or more Adverse Childhood Experiences (ACEs) and 30% have experienced one ACE. Professionals report that children - and adults - nationwide are exhibiting signs of stress, fear and anxiety as a result of the pandemic and need help now and in the future to deal with the emotions.
- An estimated 15,906 Fresno County children under three are age- and income-eligible for Early Head Start and about 4,00 pregnant women are EHS-eligible. An estimated 953 of those children receive comprehensive services in other funded child development programs.
- An estimated 9,211 Fresno County three and four-year-old children are age- and income eligible for Head Start. An estimated 2,188 of those receive comprehensive services in other funded child development programs throughout the County.
- The demand for licensed child care, especially for infant care, greatly exceeds the supply.
- The need for full-day subsidized child development services (estimated at about 87,000), especially for children under five, exceeds the availability (about 10.2% enrolled).
- New regulations prompted by COVID make a number of changes (e.g., a maximum of 10 children/classroom) that will reduce the availability of on-site care/education for public and private centers. Some centers and family child care homes have closed permanently.

- COVID regulations required Fresno EOC Head Start to move to virtual delivery of center-based services from March to August 2020 and to limit numbers of children who receive in-classroom services for the 2020-21 year. Others will receive virtual learning.
- Digital “connectivity” has become a greater issue for Fresno County residents since the start of the pandemic. Many EHS and Head Start families had no ability to connect to digital services.
- The COVID pandemic has greatly increased difficulties for EHS/Head Start parents. They grapple with how to pay for food, rent and other living expenses for their families. They had to learn best practices to protect themselves and their children from COVID and find money to pay for related supplies. The switch to digital learning for their school-age children has been especially stressful, as they have to oversee the child’s education and try to help with learning on the internet. Many suffer from stress and anxiety.
- Early Head Start and Head Start staff have been impacted by the pandemic – staff working from home, getting connected digitally, figuring out how to deliver required services in a very different way, keeping current on changing resources for families with greater needs, and learning and implementing regulations governing program services and contacts with others.



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Head Start 0 to 5
Agenda Item #: 12A3	Director: Nidia Davis, Program Support Director
Subject: Selection Criteria	Officer: Emilia Reyes, CEO

Recommended Action

The Program Planning and Evaluation Committee recommends approval for full Board consideration of the Head Start Selection Criteria and Early Head Start Selection Criteria.

Background

The Head Start Program Performance Standards state that a program must annually establish a selection criteria that weigh the prioritization of selection of participants, based on community needs identified in the community needs assessment §1302.11 (b), and including family income, whether the child is homeless, whether the child is in foster care, the child's age, whether the child is eligible for special education and related services, or early intervention services, as appropriate, as determined under the Individual's with Disabilities Education Act (IDEA) (20 U.S.C. 1400 *et seq.*) and, other relevant family or child risk factors (1302.14 (a)).

Both, Head Start and Early Head Start utilize the selection criteria to identify and reach those most in need of our services such as children with disabilities, and other vulnerable children including homeless children and children in foster care to bridge the gap and improve their quality of life.

Fiscal Impact

None.

Conclusion

Upon approval, staff will use the Selection Criteria to guide and recruit children for the Program Year 2021-2022.



SELECTION CRITERIA

Child's Name: _____ DOB: _____ Site: _____

AGE (Head Start)	SCORE (CIRCLE ONE)
4 years old	80
3 years old*	50
INCOME/ELIGIBILITY	(CIRCLE ONE)
Homeless (as defined by McKinney-Vento Act)	130
Foster Child	130
Recipient of Public Assistance (TANF/SSI)	130
Low income below poverty guidelines	120
Over income 100-130% above poverty guidelines	60
Over income 130%+ above poverty guidelines	30
PARENTAL STATUS	(CIRCLE ONE)
Guardian	30
One Parent	20
DISABILITY	(CIRCLE IF APPLICABLE)
Child has diagnosed disability with IEP	200
INDIVIDUAL AND FAMILY RISK FACTORS (must be documented)	(CIRCLE ALL THAT APPLY)
Written Referral from Community Agency/Professional	50
Teen Parent (17 and younger)	40
Disabled Custodial Parent or Guardian (not receiving SSI)	20
Substance Abuse/Mental Health Issues/Incarceration	20
Exposure to Domestic Violence and/or Community Violence	20
Death/Loss of primary parent or caregiver	20
ADDITIONAL FACTORS	(CIRCLE ALL THAT APPLY)
Transition from EHS	100
Sibling of a child enrolled in Head Start 0 to 5	50
<input type="checkbox"/> Revised: _____ Date	TOTAL POINTS: _____

Staff Signature: ☐ HBE ☐ HBS ☐ FSS ☐ FSC

Date

*3 year old applicants must turn 3 by September 1st (this includes applicants that are 2.5 to 2.11 years of age at the time of application).

White – Child Plus

Yellow – Child's File Section II

Revised/Approved by CWPC	Approved by P&E Committee/Fresno EOC Board of Commissioners
[2/15/06] [2/21/07] [2/20/08] [1/18/12] [1/20/16] [2/15/17] [3/21/18] [2/20/19] [5/20/20]	[1/25/12] [1/27/16] [3/22/17] [4/18/18] [3/9/19] [6/9/20 - P&E]

(SELECTION CRITERIA 2020 FINAL) rev eg/cq/bw 11/18/20 - POLICIES & PROCEDURES (ADMIN (2020)) -

CRITERIA

SELECTION

Selection Criteria

(Revised 1/20)

Applicant's Name: _____ Site: _____

AGE/PRENATAL STATUS	CODE	CIRCLE ONE
Prenatal or Infant 0 – 12 months of age	PN	100
1 year, 1 month - 1 year, 6 months	(1.1)	80
1 year, 7 months – 2 years	(1.7)	20
2 years, 1 month to 3 years	(2.1)	10

INCOME	CODE	CIRCLE ONE
Homeless (Child or Pregnant Woman)	HCP	130
Foster Child	Foster	130
Receives Public Assistance (Cal-WORKS/TANF/ SSI)	TANF	130
Income Eligible below poverty guidelines	L100	120
Over Income 100 - 130% above poverty guidelines	O30	60
Over Income 130%+ above poverty guidelines	O31	30

DISABILITY	CODE	CIRCLE ONE
Eligible for Part 'C' with a <u>IFSP</u>	D	200

CENTER BASED FACTORS		CIRCLE ONE
Addams Boundaries	ADD	100
SOUL Student	SOUL	100

PARENTAL STATUS	CODE	CHECK ALL THAT APPLY
Parent/Guardian 18 to 25yrs old	PG	90 <input type="checkbox"/>
First Time Pregnant Woman/First Time Parents	FTPG	60 <input type="checkbox"/>
First Time EHS Participant	FTP	30 <input type="checkbox"/>
Guardian or Relative Caregiver	OTHER	20 <input type="checkbox"/>
One Parent Household	ONE	10 <input type="checkbox"/>

INDIVIDUAL AND FAMILY RISK FACTORS (Must be documented)	CODE	CHECK ALL THAT APPLY
Written Referral from Community Agency/Professional	REF	50 <input type="checkbox"/>
Teen Parent (17 and younger)	TEEN	40 <input type="checkbox"/>
Disabled Custodial Parent/Guardian (not receiving SSI)	DCP	20 <input type="checkbox"/>
Substance Abuse/Mental Health Issues/Incarceration	SUBMH	20 <input type="checkbox"/>
Exposure to domestic violence and/or community violence	DVCV	20 <input type="checkbox"/>
Death/Loss of primary parent or caregiver	LOSS	20 <input type="checkbox"/>

ADDITIONAL FACTORS		
Sibling of a child enrolled in Head Start 0 to 5 (Prenatal)	HSF	50 <input type="checkbox"/>
Other: (please specify)	OSRF	20 <input type="checkbox"/>
<input type="checkbox"/> IFSP Pending ERSEA Coordinator approval required:		

EHS Staff Signature: _____ Date: _____ Title: <input type="checkbox"/> FCP Specialist <input type="checkbox"/> EHS Specialist <input type="checkbox"/> FCP/ERSEA Coordinator	TOTAL POINTS:
---	----------------------

Original: Enrollee's Family File Copy: Verification File (IS to enter with application)

Revised and approved by CWPC	Approved by Fresno EOC Board of Commissioners
[6/21/06] [10/17/07] [2/20/08] [3/18/09] [1/18/12] [1/14/2015] [7/15/2015] [1/20/16] [2/15/17] [3/21/18] [2/20/19] [5/20/20]	[1/25/12] [7/14/2015] [1/27/16] [2/22/17] [4/18/18] [3/9/19] [6/9/20]



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Training and Employment Services
Agenda Item #: 12A4	Director: Jeff Davis
Subject: Foster Grandparent Program Grant Application	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends approval for full Board consideration of the AmeriCorps Senior grant application in the amount of \$1,159,224 for the Foster Grandparent Program (FGP) due on March 10, 2021.

Background

AmeriCorps Senior FGP provides grants to organizations with the purpose of engaging seniors 55 years and older in volunteer service to provide one-on-one support to children with special needs to improve their academic, social, or emotional development.

Fresno EOC administers a Foster Grandparent Program providing one-to-one mentoring and emotional support to underserved infants, children, and teens throughout Fresno and Madera counties. This project promotes literacy and academic success, as well as, fostering social-emotional and cognitive-behavioral development by senior volunteers.

Currently, FGP maintains 65 senior volunteers at 55 sites. The proposal includes an expansion of two additional senior volunteers to serve in the community.

Fiscal Impact

Current FGP funding will expire on June 30, 2021. If funded, services will continue to be provided through a virtual service delivery approach during the COVID-19 pandemic. The application budget of \$1,159,224 (\$386,408 annually) will support a project period of July 1, 2021 through June 30, 2024.



Conclusion

If funding is awarded, the FGP will continue maintain 65 senior volunteers and expand assigned sites to 57.



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Training an Employment Services
Agenda Item #: 12A5	Director: Jeff Davis
Subject: Fresno County Fatherhood Initiative	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends approval for full Board consideration of a Fatherhood Initiative program application to the County of Fresno for \$852,000 to meet the submission deadline of February 18, 2021.

Background

The County of Fresno on behalf of the Department of Public Health is requesting proposals from qualified vendors to provide implementation of a Fatherhood Initiative program in partnership with the Department's Perinatal Equity Initiative (PEI) and Babies First programs. Selected vendor will provide fatherhood involvement services including classes on reproductive life planning, parenting skills, and child development; case management support; and referrals to other supportive services in the community. The aim of the Fatherhood Initiative is to help improve Black maternal and infant health outcomes. Services will target expectant, new, and non-custodial fathers/partners of Black mothers in Fresno County and other fathers/partners referred by the Babies First program.

The Local Conservation Corps program, in coordination with internal partnerships from Health Services, Women, Infant, and Children and Workforce Connection Young Adult Programs, will lead the administration to meet the service delivery.

Fiscal Impact

If funded Fresno EOC would receive approximately \$284,000 per year for a three years beginning on July 1, 2021, totaling \$852,000.

Conclusion

The aim of the Fatherhood Initiative is to help improve Black maternal and infant health outcomes.



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Training & Employment Services
Agenda Item #: 12A6	Director: Jeff Davis
Subject: SB1 Active Transportation - Augmentation Program	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration a grant submitted to the California Conservation Corps for the 2021/22 SB1-Active Transportation Program (ATP) for \$142,857 submitted on January 29, 2021.

Background

The ATP was created to encourage increased use of active modes of transportation, such as walking and biking. ATP is overseen by the California Transportation Commission (CTC), with support from the California Department of Transportation (Caltrans). In addition, Assembly Bill 97 directs \$4 million of the \$100 million ATP Augmentation funds annually for five years to the California Conservation Corps (CCC) for active transportation projects to be developed and implemented by the CCC and certified Local Conservation Corps.

Over an 8-month project period, LCC will partner with the County of Fresno's Department of Public Works and Planning and trim 150-200, 6'-12' oleanders located along the historic Kearney Boulevard trail. The current condition of the oleanders poses a safety risk for anyone walking or riding a bike along the trail between Marks and West Lawn Avenues, due to reduced visibility. Corpsmembers working on the project will operate chain saws, small hand tools, and receive training on traffic control and safety.

This project aligns with the agency's mission and goal by providing opportunities for young adults to receive vocational training, while improving their community.

Fiscal Impact

If funded, this project would be for eight months and will provide funding for an LCC Crew Supervisor and three corpsmembers, plus support for equipment costs; for an amount of \$142,857.



Conclusion

The funding of this project will result in enhanced visibility for anyone walking or riding a bike along the trail between Marks and West Lawn Avenues.

STATE OF CALIFORNIA - CALIFORNIA CONSERVATION CORPS FORM
GRANT BUDGET ESTIMATE - CCC FORM 510 (Rev 08/2019)

Local Conservation Corps: Fresno EOC Local Conservation Corps		Date Budget Submitted: 1/29/2021	
	Quantity	Unit	Cost Per Unit
Total Cost			
A. Direct Project Personnel			
Corpsmember Hours	3360	Hours	\$ 40.00
(Add/Delete/Edit rows as necessary)			
Sub-total			\$ 134,400.00
B. Direct Project Management (not to exceed 15% of Grant Total)			
Project Manager		Hours	\$ -
(Add/Delete/Edit rows as necessary)			
Sub-total			\$ -
C. Direct Operating Expenses & Equipment (not to exceed 20% of Grant Total)			
Materials/Supplies			\$ 1,457.00
Equipment			\$ 7,000.00
Acknowledgment/Signage			
(Add/Delete/Edit rows as necessary)			
Sub-total			\$ 8,457.00
Grant Grand Total			\$ 142,857.00



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Sanctuary and Support Services
Agenda Item #: 12A7	Director: Misty Gattie-Blanco
Subject: Housing Assistance for Victims of Human Trafficking	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends approval for full Board consideration the submission of an application to the U.S. Department of Justice, Office of Justice Programs, Office for Victims of Crime (OVC) in response to the OVC FY 2021 Housing Assistance Grants for Victims of Human Trafficking. The application deadline is April 12, 2021 to support a 36-month project proposal, totaling \$600,000.

Background

Funding for this project will support victims in need of housing assistance and supportive services as a result of human trafficking. Housing assistance will include emergency/short-term housing and rapid rehousing for a maximum of 24 months.

Fresno EOC has continuously operated the Central Valley Against Human Trafficking (CVAHT) project, administered by the Sanctuary and Support Services program, since 2009. CVAHT acts as the lead anti-trafficking project in the Central Valley and provides leadership of the Central Valley Freedom Coalition. Through formal partnerships, CVAHT's region includes Merced, Madera, Fresno, Kings, Tulare, and Kern counties. In addition, Fresno EOC has operated housing projects, including shelters, transitional housing, and rapid rehousing for several years. In addition, Sanctuary and Support Services has been providing permanent housing since 2012.

Fiscal Impact

There is an estimated total funding available of \$15 million with 25 expected awards, for approximately \$600,000 each. A non-federal match of 25% is required. The project is 36-months in length with three 12-month budget periods. If awarded, the project start date is October 1, 2021.



Conclusion

This funding will support victims in need of housing assistance and supportive services as a result of human trafficking.



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Sanctuary and Support Services
Agenda Item #: 12A8	Director: Misty Gattie-Blanco
Subject: Human Trafficking Victim Assistance	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of the submission of an application to the California Governor's Office of Emergency Services (Cal OES), Victim Services (VS) Branch for the Human Trafficking Victim (HV) Assistance Program on February 1, 2021 for \$476,190.


Background

Fresno EOC Sanctuary and Support Services has operated the Central Valley Against Human Trafficking project (CVAHT) since 2009. CVAHT was awarded funding from Cal OES in 2016 and has been awarded funds annually since then. Only past fiscal year recipients of funding are allowed to apply for funding. Fresno EOC is allowed to apply for \$476,190 for a 12-month project period, beginning on April 1, 2021.

The purpose of the Human Trafficking Victim Assistance Program grant is to provide comprehensive services to all survivors of human trafficking through increasing access of direct support services.

Funds are used to continue providing comprehensive services and will support personnel, operational and supportive services costs. As part of the prior funding cycles and large regional coverage, Fresno EOC will sub-award funds to five community organizations that have continuously provided this work including: Alliance Against Family Violence and Sexual Assault, Alliance for Community Transformations, Centro La Familia Advocacy, Inc., Family Services Serving Tulare County and Breaking the Chains. Each sub-awardee will receive a maximum of \$30,000 over the fiscal cycle.

From 4/1/2020 – 9/31/2020 (6 months), this project has completed 50% of their grant award and has served 226 victims of human trafficking. Outcomes for this period include: 232 victims have been provided outreach services, 4,461 meals provided, 25 victims provided temporary safe shelter, 78 victims provided in-person counseling, 78



victims provided group counseling/discussion, 113 victims provided access and referral services.

Fiscal Impact

Award determination is based on previously awarded funding and only current subawardees are eligible to apply. This will be the final performance 12-month project period, beginning on April 1, 2021, for an amount of \$476,190.

Conclusion

The Human Trafficking Victim Assistance Program grant is designed to provide comprehensive services to all survivors of human trafficking for a 12-month project period.

BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Sanctuary and Support Services
Agenda Item #: 12A9	Director: Misty Gattie-Blanco
Subject: CA Youth Opioid Response Program	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of the submission of an application to the California Youth Opioid Response Program for the California Youth Opioid Project submitted on January 15, 2021 for \$654,885.


Background

The California Youth Opioid Response Program is supported by the California Department of Health Care Services, California Institute from Behavioral Health Solutions, and Advocates for Human Potential.

Fresno EOC will lead implementation of the Youth Opioid Response (YOR) Project to expand access to Medication-Assisted Treatment (MAT) and other prevention, treatment, and recovery services in Fresno. The project will take a needs-based approach, targeting those with unmet opioid and/or stimulant treatment needs or at-risk of overdose death. Services implemented through this project will align with and address all elements of the YOR MAT & Service Model, prioritizing culturally competent, age-appropriate, trauma-informed care that is grounded in positive youth development.

Activities will include: 1) providing cultural competency training to partners, 2) conducting outreach and education to identify youth in need of services, 3) providing navigation and case management services to connect youth with appropriate resources, 4) overseeing a Youth Advisory Council, and 5) providing ongoing support through a clinical psychologist.

The YOR Project aims to increase access to and utilization of these services among Fresno's LGBTQ+ youth population. The long-term goal is to reduce rates of opioid and



stimulant misuse among the target population, as well as fewer cases of OUDs/StUDs and overdose deaths.

Fiscal Impact

There is an estimated total funding available of \$11 million with 20-25 expected awards, for up to \$700,000 each. If awarded, the project period is March 1, 2021 to August 31, 2022.

Conclusion

The funding will allow Fresno EOC to lead the implementation of the Youth Opioid Response (YOR) Project to expand access to Medication-Assisted Treatment (MAT) and other prevention, treatment, and recovery services in Fresno.



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Sanctuary and Support Services
Agenda Item #: 12A10	Director: Misty Gattie-Blanco
Subject: FY 2020 Continuum of Care Program	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends acceptance for full Board consideration of contract renewal funding extensions from the U.S. Department of Housing and Urban Development (HUD) for the FY 2020 Continuum of Care (CoC) Program projects totaling \$1,944,379.

Background

The CoC Program is designed to promote a community-wide commitment to the ultimate goal of ending homelessness: 1) provide funding for efforts by nonprofit providers, states, and local governments to quickly re-house homeless individuals, families, persons fleeing domestic violence, and youth while minimizing the trauma and dislocation caused by homelessness; 2) promote access to and effective utilization of mainstream programs by homeless; and 3) optimize self-sufficiency among those experiencing homelessness.

HUD notified CoC grantees on January 12, 2021 that all currently funded CoC grants will be renewed for a 12-month period (PY 2021-2022) without competition. Those grants include the following projects listed below administered by Sanctuary and Support Services program:

1. Project Phoenix - \$432,584*
2. Project Hearth - \$296,306*
3. Project Home Plate - \$366,494*
4. Project Rise - \$323,995*
5. HERO Team 2 expansion - \$525,000

*Funding was automatically increased due to increase in the Fair Market Rate.



Fiscal Impact

Renewal contracts will be sent by HUD nearing the end of each current contract term. Fresno EOC continues to partner with Fresno Housing Authority on all of the permanent housing projects. Expected amount for these projects is \$1,944,379.

Conclusion

HUD notified CoC grantees on January 12, 2021 that all currently funded CoC grants will be renewed for a 12-month period (PY 2021-2022).



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Sanctuary and Support Services
Agenda Item #: 12A11	Director: Misty Gattie-Blanco
Subject: Multi-Agency Access Program (MAP) Extension	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends acceptance for full Board consideration of the funding extension granted by the County of Fresno, Department of Behavioral Health (DBH) to continue MAP operations for an additional 12- month project period, beginning July 1, 2021, in the amount of \$284,529.

Background

As part of Fresno EOC's strategic goal "Emotional Stability", the agency and DBH entered into a contract after identifying gaps in services.

This project housed in the LGBTQ+ Resource Center supports clients from all Fresno EOC programs in their quest for emotional stability to navigate a well-adjusted life. MAP services assist clients with linkages to resources that enable them to access housing, behavioral health, physical health food linkages, and transportation.

Fiscal Impact

DBH is approving funding extensions at the same funding level as the current PY for 2021-2022. Fresno EOC, along with other MAP funded agencies (KingsView Behavioral Health, Poverello House, Centro La Familia) will continue to provide MAP services with this extension.

Conclusion

Extension granted provides funding to continue MAP operations for an additional 12-month project period.



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Health Services
Agenda Item #: 12A12	Director: Jane Thomas
Subject: Child Welfare Parenting Education	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of a grant proposal submitted to Fresno County Department of Social Services on January 12, 2021 in response to RFP #21-019: Child Welfare Parenting Education. The proposal is for a three year period, beginning on July 1, 2021, with a possible two year refunding cycle, totaling \$6,290,990.

Background

Health Services will administer the Nurturing Parent Program curriculum to parents with children in the child welfare system, including parents with more specialized needs, and work to maximize participant retention and completion. Program staff will conduct follow-up contact with participants and work to provide them with options for completing program requirements that address barriers they may face, with the goal of family reunification. Fresno EOC is equipped to serve these clients holistically and connect them with additional services they might need beyond the scope of this grant.

Health Services is in a strong position to administer this program because of the delivery of multiple evidence based program models, along with years of case management experience and has worked with many families through its various programs. The target population for this program are parents with children, ages 0-17, who have been removed from their home, or are at-risk of being removed, and have been placed in foster care. The need to provide quality services to the parents and children is vital to ensure the children grow to be strong self-sufficient and healthy individuals with a strong family support system.

Fiscal Impact

Funds will be used to hire One Project Coordinator and Four Case Managers for program implementation. The proposed budget Summary is included.



The breakdown by fiscal year includes:

FY 2021-22: \$641,666.00; FY 2022-23: \$641,639.00; FY 2023-24: \$653,999.00; FY 2024-25: \$675,297.00 (renew application); FY 2025-26: \$678,389.00 (renew application). The grand total is: \$6,290,990.

Conclusion

If application is approved, project will start July 1, 2021. Health Services will recruit and hire 5 FTE's to work on the Child Welfare Parenting Education Program.

PROPOSED BUDGET SUMMARY (FY 2021-22)VENDOR NAME: Fresno Economic Opportunities Commission

CATEGORY	BUDGET ITEM #	TOTAL
Salaries	0100	\$269,130.00
Payroll Taxes	0150	\$22,759.00
Benefits	0200	\$105,284.00
SUBTOTAL:		\$397,173.00
SERVICES & SUPPLIES		
Insurance	0250	\$1,128.00
Communications	0300	\$29,840.00
Office Expense	0350	\$6,000.00
Equipment	0400	\$10,500.00
Facilities	0450	\$72,248.00
Travel Costs	0500	\$5,500.00
Program Supplies	0550	\$25,000.00
Consultancy/Subcontracts	0600	\$0.00
Fiscal & Audits	0650	\$669.00
Training	0660	\$10,000.00
Indirect Costs (15%)	0700	\$83,608.00
SUBTOTAL:		\$244,493.00
TOTAL EXPENSES:		\$641,666.00

Note: Costs such as mileage should be included under Travel Costs. If your organization requires consultant services, this can be included in "Consultancy/Subcontracts" but must accompany a detailed description and justification in the Proposed Budget Detail Narrative. You may list additional expenses under "Other," but the County reserves the right to approve or deny these costs upon award notification.

PROPOSED BUDGET SUMMARY (FY 2022-23)VENDOR NAME: Fresno Economic Opportunities Commission

CATEGORY	BUDGET ITEM #	TOTAL
Salaries	0100	\$277,202.00
Payroll Taxes	0150	\$23,376.00
Benefits	0200	\$107,701.00
SUBTOTAL:		\$407,649.00
SERVICES & SUPPLIES		
Insurance	0250	\$1,128.00
Communications	0300	\$29,840.00
Office Expense	0350	\$6,000.00
Equipment	0400	\$0.00
Facilities	0450	\$72,248.00
Travel Costs	0500	\$5,500.00
Program Supplies	0550	\$25,000.00
Consultancy/Subcontracts	0600	\$0.00
Fiscal & Audits	0650	\$669.00
Training	0660	\$10,000.00
Indirect Costs (15%)	0700	\$83,605.00
SUBTOTAL:		\$233,990.00
TOTAL EXPENSES:		\$641,639.00

Note: Costs such as mileage should be included under Travel Costs. If your organization requires consultant services, this can be included in "Consultancy/Subcontracts" but must accompany a detailed description and justification in the Proposed Budget Detail Narrative. You may list additional expenses under "Other," but the County reserves the right to approve or deny these costs upon award notification.

PROPOSED BUDGET SUMMARY (FY 2023-24)VENDOR NAME: Fresno Economic Opportunities Commission

CATEGORY	BUDGET ITEM #	TOTAL
Salaries	0100	\$285,499.00
Payroll Taxes	0150	\$24,011.00
Benefits	0200	\$108,876.00
SUBTOTAL:		\$418,386.00
SERVICES & SUPPLIES		
Insurance	0250	\$1,128.00
Communications	0300	\$29,840.00
Office Expense	0350	\$6,000.00
Equipment	0400	\$0.00
Facilities	0450	\$72,248.00
Travel Costs	0500	\$5,500.00
Program Supplies	0550	\$25,000.00
Consultancy/Subcontracts	0600	\$0.00
Fiscal & Audits	0650	\$682.00
Training	0660	\$10,000.00
Indirect Costs (15%)	0700	\$85,215.00
SUBTOTAL:		\$235,613.00
TOTAL EXPENSES:		\$653,999.00

Note: Costs such as mileage should be included under Travel Costs. If your organization requires consultant services, this can be included in "Consultancy/Subcontracts" but must accompany a detailed description and justification in the Proposed Budget Detail Narrative. You may list additional expenses under "Other," but the County reserves the right to approve or deny these costs upon award notification.

PROPOSED BUDGET SUMMARY (FY 2024-25)VENDOR NAME: Fresno Economic Opportunities Commission

CATEGORY	BUDGET ITEM #	TOTAL
Salaries	0100	\$294,027.00
Payroll Taxes	0150	\$24,663.00
Benefits	0200	\$110,097.00
SUBTOTAL:		\$428,787.00
SERVICES & SUPPLIES		
Insurance	0250	\$1,128.00
Communications	0300	\$29,840.00
Office Expense	0350	\$6,000.00
Equipment	0400	\$8,100.00
Facilities	0450	\$72,248.00
Travel Costs	0500	\$5,500.00
Program Supplies	0550	\$25,000.00
Consultancy/Subcontracts	0600	\$0.00
Fiscal & Audits	0650	\$704.00
Training	0660	\$10,000.00
Indirect Costs (15%)	0700	\$87,990.00
SUBTOTAL:		\$246,510.00
TOTAL EXPENSES:		\$675,297.00

Note: Costs such as mileage should be included under Travel Costs. If your organization requires consultant services, this can be included in "Consultancy/Subcontracts" but must accompany a detailed description and justification in the Proposed Budget Detail Narrative. You may list additional expenses under "Other," but the County reserves the right to approve or deny these costs upon award notification.

PROPOSED BUDGET SUMMARY (FY 2025-26)VENDOR NAME: Fresno Economic Opportunities Commission

CATEGORY	BUDGET ITEM #	TOTAL
Salaries	0100	\$302,890.00
Payroll Taxes	0150	\$25,341.00
Benefits	0200	\$111,342.00
SUBTOTAL:		\$439,573.00
SERVICES & SUPPLIES		
Insurance	0250	\$1,128.00
Communications	0300	\$29,840.00
Office Expense	0350	\$6,000.00
Equipment	0400	\$0.00
Facilities	0450	\$72,248.00
Travel Costs	0500	\$5,500.00
Program Supplies	0550	\$25,000.00
Consultancy/Subcontracts	0600	\$0.00
Fiscal & Audits	0650	\$707.00
Training	0660	\$10,000.00
Indirect Costs (15%)	0700	\$88,393.00
SUBTOTAL:		\$238,816.00
TOTAL EXPENSES:		\$678,389.00

Note: Costs such as mileage should be included under Travel Costs. If your organization requires consultant services, this can be included in "Consultancy/Subcontracts" but must accompany a detailed description and justification in the Proposed Budget Detail Narrative. You may list additional expenses under "Other," but the County reserves the right to approve or deny these costs upon award notification.



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Energy Services
Agenda Item #: 12A13	Director: David Wear
Subject: Emergency Utility Assistance Program	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of a proposal to administer an Emergency Utility Assistance Program for the County of Fresno, submitted on January 26, 2021.

Background

The Emergency Utility Assistance Program is funded by \$1.2 million in Community Development Block Grant CARES Act (CDBG-CV) funds and aims to assist residents in Fowler, Kerman, Kingsburg, Mendota, Reedley, Selma, and unincorporated areas of Fresno County who are income eligible, impacted by COVID-19 and in need of assistance paying gas, electric, propane, water/sewer, and waste utilities.

Interested residents who are located in the geographical targeted area will apply for the Utility Assistance Program through the County's webpage. Fresno EOC will review applications, confirm eligibility, send approval/denial letters to applicants, and upon approval of the County, submit payment to utility vendors. Eligible residents will receive up to \$600 toward their utility bill.

The initial application for the program will be available to residents on March 8, 2021 through March 19, 2021. If all funds are not exhausted after this period, a second application period may be opened. The contract period ends December 31, 2021.

Fiscal Impact

The County will reimburse Fresno EOC for all payments made to utility vendors and support up to \$200,000 in operational costs incurred.

Conclusion

If approved by the full Board, the Emergency Utility Assistance Program will help provide financial assistance to rural Fresno County residents impacted by COVID-19.

BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Training & Employment Services/Sanctuary and Support Services
Agenda Item #: 12A14	Director: Misty Gattie-Blanco
Subject: Proposition 64 Public Health & Safety Grants	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of Fresno EOC's partnership in the City of Fresno's application to the Board of State and Community Corrections submitted on January 29, 2021 in an amount of approximately \$1,100,637 for Fresno EOC over three years beginning May 1, 2021.

Background

This partnership among the City of Fresno, the City of Mendota, Fresno EOC, and the Boys and Girls Club of Fresno County seeks to address the public health and safety challenges related to the legalization of the cultivation and sale of recreational cannabis, particularly for youth.

Fresno EOC will expand its youth internship program, recruiting 30 youth for 150 hours of paid work experience, and hire a clinical psychologist plus two substance use counselors to provide therapy and counseling services. Fresno EOC will conduct youth-focused activities in the City of Mendota and LGBTQ+ safe spaces, including but not limited to peer support groups, and drug-alternative social events.

Fiscal Impact

If funded, a total of \$1,100,637 over a three-year project period (\$366,879 per year) is the anticipated funding allocation for Fresno EOC.

Conclusion

If approved by the full Board, as a partner agency, Fresno EOC will address supporting youth with training opportunities and resources, while promoting healthy and safe communities.

**FINANCE COMMITTEE MEETING
Wednesday December 9, 2020
12:00 p.m.**

MINUTES

1. CALL TO ORDER

Charles Garabedian, Chair, called the meeting to order at 12:07 PM.

2. ROLL CALL

Roll was called and a quorum was established.

COMMITTEE MEMBERS	PRESENT	STAFF	
Charles Garabedian (chair)	✓	Jim Rodriguez	Emilia Reyes
Amy Arambula	✓	Rebecca Heinricy	Michelle Tutunjian
Oliver Baines		Steve Warnes	Mike Garcia
James Martinez	✓	Thelma Harrison	Elizabeth Jonasson
Itzi Robles	✓	Darlene Trujillo	Jeff Davis
		Karina Perez	Jon Escobar
			Kristine Morgan

3. APPROVAL OF AGENDA

Heinricy stated Agenda item #5 should state October instead of September/October.

Motion/Second: Arambula/Robles to approve the agenda, as amended.

Ayes: Garabedian, Arambula, Martinez, Robles

Nayes: None heard

4. APPROVAL OF MINUTES

A. November 9, 2020 Finance Committee Minutes

Motion/Second: Martinez/Garabedian to approve the November 9, 2020 meeting minutes.

Ayes: Garabedian, Martinez

Abstain: Arambula, Robles

Nayes: None heard

Public comment: None heard

5. FINANCIAL REPORTS: OCTOBER 2020

A. Agency Financial Statements

Heinricy, Financial Officer, shared that Darlene Trujillo, Accounting Manager has resigned from the Agency and that this will be her last meeting and express appreciation for her years of service with the Agency.

Trujillo presented the Statement of Activities for the ten-month period ending October 31, 2020. Trujillo reported total revenue of \$101,858.21 which is 74% of the budget; total expenditures of \$101,634.15 which is 74% of the budget; and net deficit of \$90,664.

Trujillo also presented the Statement of Financial Position as of October 31, 2020 which reported total assets of \$53,126,584; total liabilities of \$24,662,037.

B. Head Start Financial Status Report

Trujillo also presented the October 31, 2020 Head Start and Early Head Start Financial Status Reports:

HS/EHS	Annual Budget	Expenses	% of Budget
Head Start Basic	\$39,669,844	27,135,615	68%
Head Start T&TA	\$390,276	\$87,734	22%
Early Head Start Basic	\$5,751,707	\$4,045,836	70%
Early Head Start T&TA	\$106,922	\$17,670	17%
Head Start Duration	\$2,001,636	\$108,381	5%

Trujillo reported the October 2020 credit card balance was \$16,923 for Head Start and \$4,279 for Early Head Start.

Motion/Second: Martinez/Arambula to accept the Agency and Head Start financial reports presented.

Ayes: Garabedian, Arambula, Martinez, Robles

Nayes: None heard

Public comment: None heard

6. WORKERS' COMPENSATION INSURANCE RENEWAL

A. Workers' Compensation Insurance Renewal

Heinricy presented the recommendation for Committee approval for full Board consideration to switch to Church Mutual as our workers' compensation carrier for 2021 based on a slight lower premium with the same services currently being received with Berkshire Hathaway in terms of having a dedicated loss control agent, desired legal representations, and assistance with safety inspections. Heinricy reported that the experience modification for 2021 is 197% which is a decrease from the prior year's experience modification of 214% which helped the renewal premium quotation come in a little lower. We also have a decrease of 1% in projected payroll for 2021 than the projected payroll in 2020 so that made almost a flat renewal between BHHC and Church Mutual. Additional analysis and marketing information provided by our insurance broker Heffernan on the renewal was included in the packet.

2020 BHHC		2021 Church Mutual	2021 BHHC
\$1,202,533		\$1,203,806	\$1,268,549

Commissioner Arambula requested clarification on page 13 as to why there is a rate change given the listed actual and expected losses shown. Rodriguez, CFO, explained that typically carriers have a look-back period that includes the last 3 to 5 years of loss history within their actuarial computations. The loss history of each year, as it is added or dropped from the computation, will impact the experience modification rate calculation depending on how it compares to other years. Heinricy added that there is further explanation on page 27 of the packet which shows all of the losses that have been paid plus those that are outstanding going back to 2016 to 2020.

Commissioner Arambula further commented that it does look like there are certain job classifications with higher rates like landscaping, transportation operations, and childcare. She inquired if the recommendation for Church Mutual considers them providing safety inspections and support to help us reduce claims. Heinrich responded that is one of the factors within the recommendation from both Heffernan and staff and that Church Mutual has committed to doing some safety reviews. Additionally, Jeff Sotelo in the HR office does a great job of going out to the programs and provides safety education and training on continual basis for the programs.

Commissioner Arambula asked how long we have had Berkshire Hathaway as our carrier as some continuity can be helpful with closing workers' compensation claims for people with cumulative injuries or certain people with multiple back injuries. Heinrich responded that Berkshire Hathaway has been the carrier for four years (2017-2020). Arambula noted that four years is a reasonable time for an update in carrier.

Motion/Second: Arambula/Martinez to approve the Workers' Compensation Insurance Renewal.

Ayes: Garabedian, Arambula, Martinez, Robles

Nays: None heard

Public comment: None heard

7. ACCOUNTING POLICIES AND PROCEDURES UPDATE

A. Accounting Policies and Procedures Updates

Heinrich presented the summary of the Accounting Policies and Procedures Update. Heinrich said that this was done in conjunction with the Head Start monitoring and their Corrective Action Plan, with work done by our external auditor Kaku & Mersino on the single audit, and with funding requirements. Updates have been made to portions of Sections 6, 8, and 10 within the Accounting Policies & Procedures manual. Section 6 - Property, Plant, and Equipment: Added some notation that location of asset acquisitions should include specific suite locations to easily identify going forward; also moved the language regarding the need to receive advance approval to dispose and/or disposition instructions from the funding agencies prior to disposal of assets to the start of the Disposal procedure. Section 8 - Cost Allocation Details on the Fresno Executive Plaza facility allocation cost pool procedures were updated for increased clarity. Section 10 - Financial Reporting: Updated SF-429 procedures for the review and approval process for clarity and added a notation in the Financial Statement section that Board approval will be obtained for program specific audits and other reports, as required by funding guidelines. The final change on this section has to do with the compliance requirement for the CalRecycle grant to make sure that their audit report be presented to the Board for approval or acceptance.

Commissioner Arambula asked how requirements for full Board approval for the program is tracked, such as this CalRecycle report. Heinrich responded that we are aware of the CalRecycle requirement and have been complying with it by taking the required reports to the Board for presentation and acceptance but that there was not a written policy documenting this requirement.

Motion/Second: Arambula/Martinez to approve the Accounting Policies and Procedures Update.

Ayes: Garabedian, Arambula, Martinez, Robles

Nays: None heard

Public comment: None heard

8. HHS HEAD START 2019 SF-429

A. HHS Head Start 2019 SF-429

Heinricy presented the recommendation for Committee approval for full Board consideration of the SF-429 report submission to Health and Human Services (HHS) for the reporting of Federal Interest within the Agency's property associated with our Head Start funding. Heinricy stated that procedures were modified for SF-429 reporting of Federal Interest. In conjunction with the Corrective Action process for Head Start, the SF-429 which was filed for 2019 is being restated. This restatement is being brought to the Committee to comply with our new procedure for at least one member of the Board to review and approve the SF-429 prior to submission. This is a lengthy report that included all properties where Head Start has federal interest. The primary change is in the first report for the Federal Executive Plaza location found at the bottom of page 54 that is has a total valuation of \$13,283,169 with \$1,530,152 Federal share which is 12%. Prior to revision, this report included a total valuation of \$8,237,283 with a \$1,689,331 Federal share which was 21%. As a result of the revision, the Federal Interest in the facility has decreased from 21% to 12%.

Heinricy confirmed that Commissioner Arambula was correct that there only currently just two properties that did not have 100% Federal share: the EHS Childcare Center and the Fresno Executive Plaza locations.

Motion/Second: *Martinez/Robles to approve the HHS Head Start 2019 SF-429.*

Ayes: *Garabedian, Arambula, Martinez, Robles*

Nayes: *None heard*

Public comment: None heard

9. HHS HEAD START 0-5 MONITORING STATUS UPDATE

A. HHS Head Start 0-5 Monitoring Status Update

Rodriguez presented the latest monthly update on the Quality Improvement Plan (QIP). Rodriguez referred to page 113 of the packet where it reports the completion of training, including both Board and staff, on October 30th by Hudson and Henderson. This training was recorded so we can use for future trainings. Page 114 of the packet provides the update on the policies and procedures that was presented by Heinricy on Item #7 of the Agenda. On page 115, it states that we are working with the Office of Head Start to secure a meeting time to review the latest report from the external auditor that was submitted to them. We are anticipating a reply soon to resolve this matter.

Commissioner Arambula commented that she thought there was an issue regarding the timing, as an individual with HHS who was desired to be included in the resolution process is retiring at the end of the year and asked if this was still an issue. Rodriguez responded that was our understanding of the matter. However, the Office of Head Start (OHS) asked for us to submit another extension for the QIP period so that they can complete their work which he will be drafting to send to HHS. Rodriguez shared that he sought input from HHS regarding their recommendation as to what to state on the extension letter and the amount of time that would be appropriate. He is waiting to hear back from OHS.

Public comment: None heard

No action required.

10. NON-COMPETITIVE PROCUREMENT

A. Non-Competitive Procurement

Rodriguez presented the Non-Competitive Procurement. Rodriguez noted that there is a correction to a word should be “tablets” not tables. These were the Hatch tablets purchased for the children for \$788,532. This is the only item for non-competitive procurement because Hatch is the only manufacturer and this is just added or the second order to what we already have.

Commissioner Arambula asked, how many tablets were purchased. Rodriguez responded, there are 1,026 tablets purchased in this procurement.

Public comment: None heard

No action required.

11. HEALTH INSURANCE REPORT

A. Health Insurance Report

Warnes, Assistant Finance Director, presented the Health Insurance Report through October. Warnes reported the ending fund balance is \$3,580,836, the Agency contributions is \$891,640, the Employee Contributions is \$91,269, and additional contributions from CARES money is \$48,813 to cover the cost of COVID-19 related claims. The October expenses for medical claims is \$519,238 and the prescriptions paid is \$142,480. The total expenses for 2020 is trending lower than 2019. Overall the plan is operating well.

Commissioner Arambula asked about the timing of the CARES \$49,000 funding. Warnes responded that there is a lag in getting the claims processed, paid, and then reported to us by our third party administrator. Further claims are anticipated. Commissioner Arambula asked about when the CARES funding ended. Heinrich responded that these CSBG CARES funding from CSD are available to us through May 31st 2022. Commissioner Arambula inquired about how much of the CARES money was allocated to cover health claims for our employees. Heinrich shared that this amount is approximately \$110,000, included the \$49,000 already incurred.

Commissioner Arambula mentioned that, there is also a passage of legislation for transparency for workers around information sharing when colleagues are infected and asked about plans to comply with this legislation that she believed goes into effect on January 1st. She also expressed the hope that the Board would have some knowledge if there are some outbreaks.

Reyes, CEO, stated that there is a lot of HIPPA confidentiality around COVID-19 and that we want to be very careful with disclosing information. Reyes said, we do have contact tracing in place and have our employees quarantine for 10 days. Reyes mentioned that our HR Officer was in the meeting and that they are very diligent to up-date on such policies. Reyes asked Jonasson, Communications Officer, to work with Commissioner Arambula regarding this State legislation.

Public comment: None heard

No action required.

12. INVESTMENT REPORT

A. Investment Report

Warnes presented the Investment Report for month ending September. Total investments are \$4,050,735 with the majority in CDs. We are reinvesting in short-term CDs due to the low interest rates to be able to have funds ready to reinvest once the interest rates begin increase again.

Public comment: None heard

No action required.

13. VARIANCE REPORTS

- A. Employment & Training
- B. Food Services
- C. Administration

Heinricy asked if there were any questions on the reports provided for Finance or Program staff who were present.

Public comment: None heard

No action required.

14. OTHER BUSINESS

- Next Meeting: Wednesday, January 13, 2021 at 12:00 PM

Public comment: None heard

15. ADJOURNMENT

Meeting adjourned at 1:00 PM

Motion/Second: Arambula/Robles to accept the Adjournment.

Ayes: Garabedian, Arambula, Martinez, Robles

Nayes: None heard

Respectfully submitted,

Charles Garabedian, Chair



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Finance
Agenda Item #: 12B2	Director: Rebecca Heinricy
Subject: Financial Reports	Officer: Jim Rodriguez

Recommended Action

The Finance Committee recommends acceptance for full Board consideration the interim consolidated Financial Statements as of November 2020 and December 2020. Also the acceptance of the preliminary Financial Status Report for the Head Start 0-5 program as of December 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 Fresno EOC (consolidated) and for Head Start are provided for review and acceptance.

Fiscal Impact

(A) Agency Statement of Activities and Statement of Financial Position:

As of November 30, 2020, the Agency had preliminary revenue of \$117 million, including \$27.8 million of in-kind contributions, and net operating surplus of \$3,205,888. In comparison, the Agency had revenue of \$118.3 million including in-kind of \$32.6 million as of the corresponding period of the preceding year.

As of December 31, 2020, the Agency had preliminary revenue of \$127.6 million, including \$29.7 million of in-kind contributions, and net operating surplus of \$4,119,974. In comparison, the Agency had revenue of \$134.2 million including in-kind of \$36.6 million as of the corresponding period of the preceding year.

(B) 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)

Conclusion

Acceptance of these financials by the Board documents the Board's oversight over the financial operations of Fresno EOC. This is part of the Board's fiduciary duty.

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
STATEMENT OF ACTIVITIES
For The Eleventh Month Period Ended November 30, 2020 and 2019

	A	B	A - B	C	D	B - D
	BUDGET JAN - DEC 2020	ACTUAL NOVEMBER 2020	BUDGET BALANCE REMAINING	ACTUAL JAN - DEC 2019	ACTUAL NOVEMBER 2019	ACTUAL 2020 vs 2019 Differences
REVENUES AND SUPPORT						
GRANT REVENUE	\$ 82,029,680	\$ 67,520,822 82%	\$ 14,508,858	72,958,177	\$ 64,409,088	3,111,734
GRANT REVENUE - LENDING CAPITAL	-	438,674	(438,674)	1,780,014	731,700	(293,026)
CHARGES FOR SERVICES	16,426,275	15,852,283 97%	573,992	15,642,372	14,354,964	1,497,319
OTHER PROGRAM REVENUE	3,536,400	2,942,255 83%	594,145	4,312,232	3,405,897	(463,642)
CONTRIBUTIONS	69,685	151,897 218%	(82,212)	327,748	317,067	(165,170)
MISCELLANEOUS INCOME	219,265	298,016 136%	(78,751)	244,210	443,605	(145,589)
INTEREST & INVESTMENT INCOME	96,000	108,768 113%	(12,768)	182,609	147,637	(38,869)
AFFILIATE INTEREST INCOME	977,720	868,443 89%	109,277	957,410	804,330	64,113
RENTAL INCOME	1,256,595	1,176,264 94%	80,331	1,242,500	1,139,056	37,208
TOTAL CASH REVENUE	\$ 104,611,620	\$ 89,357,422 85%	\$ 15,254,198	\$ 97,647,272	\$ 85,753,343	3,604,079
IN KIND REVENUE	\$ 32,991,055	\$ 27,764,764 84%	\$ 5,226,291	36,675,481	\$ 32,613,964	(4,849,201)
TOTAL REVENUE & SUPPORT	137,602,675	117,122,185 85%	20,480,490	134,322,753	118,367,307	(1,245,122)
EXPENDITURES						
PERSONNEL COSTS	\$ 66,198,180	\$ 54,612,871 82%	\$11,585,309	59,731,920	\$ 55,110,160	(497,289)
ADMIN SERVICES	5,810,400	4,505,706 78%	1,304,694	5,030,645	4,310,966	194,740
PROFESSIONAL SERVICES - AUDIT	103,915	76,700 74%	27,215	95,682	83,763	(7,062)
CONTRACT SERVICES	11,712,675	6,704,022 57%	5,008,653	9,082,693	7,773,926	(1,069,903)
FACILITY COSTS	5,345,730	5,249,731 98%	95,999	5,145,268	4,715,395	534,336
TRAVEL, MILEAGE, VEHICLE COSTS	2,691,175	1,462,878 54%	1,228,297	2,903,417	2,587,717	(1,124,839)
EQUIPMENT COSTS	1,717,700	1,106,907 64%	610,793	1,568,645	1,078,873	28,033
DEPRECIATION - AGENCY FUNDED	345,000	332,053 96%	12,947	343,291	314,824	17,229
OFFICE EXPENSE	1,877,600	3,213,239 171%	(1,335,639)	1,804,779	1,476,350	1,736,888
INSURANCE	804,060	677,283 84%	126,777	761,139	694,180	(16,897)
PROGRAM SUPPLIES & CLIENT COSTS	7,625,880	7,586,481 99%	39,399	6,834,280	6,293,172	1,293,309
INTEREST EXPENSE	145,275	177,091 122%	(31,816)	146,633	102,515	74,576
OTHER COSTS	234,030	105,947 45%	128,083	1,331,511	199,414	(93,467)
TOTAL CASH EXPENDITURES	\$ 104,611,620	\$ 85,810,910 82%	\$ 18,800,710	94,779,903	\$ 84,741,255	1,069,654
IN KIND EXPENSES	\$ 32,991,055	\$ 27,764,764 84%	\$ 5,226,291	36,675,481	\$ 32,613,964	(4,849,201)
TOTAL EXPENDITURES	137,602,675	113,575,673 83%	24,027,002	131,455,384	117,355,219	(3,779,546)
OPERATING SURPLUS (DEFICIT)	\$ -	\$ 3,546,512	\$ (3,546,512)	\$ 2,867,369	\$ 1,012,088	2,534,424
OTHER INCOME / EXPENSE						
TRANSIT GRANT ASSET DEPRECIATION		340,625	(340,625)	414,107	373,246	(32,622)
NET SURPLUS (DEFICIT)	\$ -	\$ 3,205,888	(3,205,888)	\$ 2,453,262	\$ 638,842	2,567,046

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
STATEMENT OF FINANCIAL POSITION
As of November 30, 2020

	2020	2019	Differences
ASSETS			
CASH & INVESTMENTS	\$ 11,156,462	\$ 11,177,072	\$ (20,610)
ACCOUNTS RECEIVABLE	16,024,674	9,217,599	6,807,074
PREPAIDS/DEPOSITS	406,526	252,487	154,039
INVENTORIES	207,408	161,571	45,837
PROPERTY, PLANT & EQUIPMENT	13,852,035	14,969,281	(1,117,246)
NOTES RECEIVABLE (net)	16,127,696	13,081,799	3,045,898
TOTAL ASSETS	\$ 57,774,801	\$ 48,859,808	\$ 8,914,992
LIABILITIES			
ACCOUNTS PAYABLE	\$ 3,780,494	\$ 1,860,135	\$ 1,920,359
ACCRUED PAYROLL LIABILITIES	2,765,446	3,370,807	(605,361)
DEFERRED REVENUE	868,357	693,657	174,699
NOTES PAYABLE	12,313,262	11,711,983	601,280
HEALTH INSURANCE RESERVE	3,910,752	2,586,056	1,324,696
OTHER LIABILITIES	2,295,127	2,004,865	290,262
TOTAL LIABILITIES	\$ 25,933,439	\$ 22,227,503	\$ 3,705,936
FUND BALANCE			
CURRENT OPERATING EARNINGS (YTD)	\$ 3,546,512	\$ 1,012,088	\$ 2,534,424
UNRESTRICTED NET ASSETS	15,136,796	12,494,470	2,642,326
REVOLVING LOAN FUND	2,788,197	2,366,895	421,301
INVESTMENT IN GENERAL FIXED ASSETS	10,369,858	10,758,852	(388,994)
TOTAL FUND BALANCE	\$ 31,841,363	\$ 26,632,305	\$ 5,209,057
TOTAL LIABILITIES AND FUND BALANCE	\$ 57,774,801	\$ 48,859,808	\$ 8,914,993

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
STATEMENT OF ACTIVITIES
For The Twelfth Month Period Ended December 31, 2020 and 2019

	A	B	A - B	C	D	B - D
	BUDGET JAN - DEC 2020	ACTUAL DECEMBER 2020	BUDGET BALANCE REMAINING	ACTUAL JAN - DEC 2019	ACTUAL DECEMBER 2019	ACTUAL 2020 vs 2019 Differences
REVENUES AND SUPPORT						
GRANT REVENUE	\$ 82,029,680	\$ 73,880,314 90%	\$ 8,149,366	72,958,177	\$ 72,958,177	922,137
GRANT REVENUE - LENDING CAPITAL	-	438,674	(438,674)	1,780,014	1,780,014	(1,341,340)
CHARGES FOR SERVICES	16,426,275	17,573,531 107%	(1,147,256)	15,642,372	15,642,372	1,931,159
OTHER PROGRAM REVENUE	3,536,400	3,147,836 89%	388,564	4,312,232	4,312,232	(1,164,396)
CONTRIBUTIONS	69,685	187,423 269%	(117,738)	327,748	327,748	(140,325)
MISCELLANEOUS INCOME	219,265	319,067 146%	(99,802)	244,210	244,210	74,857
INTEREST & INVESTMENT INCOME	96,000	138,432 144%	(42,432)	182,609	182,609	(44,177)
AFFILIATE INTEREST INCOME	977,720	938,448 96%	39,272	957,410	957,410	(18,962)
RENTAL INCOME	1,256,595	1,284,203 102%	(27,608)	1,242,500	1,242,500	41,703
TOTAL CASH REVENUE	\$ 104,611,620	\$ 97,907,928 94%	\$ 6,703,692	\$ 97,647,272	\$ 97,647,272	260,656
IN KIND REVENUE	\$ 32,991,055	\$ 29,757,737 90%	\$ 3,233,318	36,675,481	\$ 36,675,481	(6,917,744)
TOTAL REVENUE & SUPPORT	137,602,675	127,665,666 93%	9,937,010	134,322,753	134,322,753	(6,657,088)
EXPENDITURES						
PERSONNEL COSTS	\$ 66,198,180	\$ 59,374,528 90%	\$6,823,652	59,731,920	\$ 59,731,920	(357,392)
ADMIN SERVICES	5,810,400	4,977,874 86%	832,526	5,030,645	5,030,645	(52,771)
PROFESSIONAL SERVICES - AUDIT	103,915	83,844 81%	20,071	95,682	95,682	(11,838)
CONTRACT SERVICES	11,712,675	7,017,354 60%	4,695,321	9,082,693	9,082,693	(2,065,339)
FACILITY COSTS	5,345,730	5,646,226 106%	(300,496)	5,145,268	5,145,268	500,958
TRAVEL, MILEAGE, VEHICLE COSTS	2,691,175	1,550,013 58%	1,141,162	2,903,417	2,903,417	(1,353,404)
EQUIPMENT COSTS	1,717,700	1,163,027 68%	554,673	1,568,645	1,568,645	(405,618)
DEPRECIATION - AGENCY FUNDED	345,000	361,861 105%	(16,861)	343,291	343,291	18,570
OFFICE EXPENSE	1,877,600	3,551,960 189%	(1,674,360)	1,804,779	1,804,779	1,747,181
INSURANCE	804,060	736,437 92%	67,623	761,139	761,139	(24,702)
PROGRAM SUPPLIES & CLIENT COSTS	7,625,880	8,310,778 109%	(684,898)	6,834,280	6,834,280	1,476,498
INTEREST EXPENSE	145,275	209,247 144%	(63,972)	146,633	146,633	62,614
OTHER COSTS	234,030	438,275 187%	(204,245)	1,331,511	1,331,511	(893,236)
TOTAL CASH EXPENDITURES	\$ 104,611,620	\$ 93,421,424 89%	\$ 11,190,196	94,779,903	\$ 94,779,903	(1,358,479)
IN KIND EXPENSES	\$ 32,991,055	\$ 29,757,737 90%	\$ 3,233,318	36,675,481	\$ 36,675,481	(6,917,744)
TOTAL EXPENDITURES	137,602,675	123,179,161 90%	14,423,514	131,455,384	131,455,384	(8,276,223)
OPERATING SURPLUS (DEFICIT)	\$ -	\$ 4,486,505	\$ (4,486,505)	\$ 2,867,369	\$ 2,867,369	1,619,136
OTHER INCOME / EXPENSE						
TRANSIT GRANT ASSET DEPRECIATION		366,531	(366,531)	414,107	414,107	(47,576)
NET SURPLUS (DEFICIT)	\$ -	\$ 4,119,974	(4,119,974)	\$ 2,453,262	\$ 2,453,262	1,666,712

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
STATEMENT OF FINANCIAL POSITION
As of December 31, 2020

	2020	2019	Differences
ASSETS			
CASH & INVESTMENTS	\$ 15,012,440	\$ 12,602,858	\$ 2,409,582
ACCOUNTS RECEIVABLE	14,002,363	12,263,729	1,738,633
PREPAIDS/DEPOSITS	414,711	289,446	125,265
INVENTORIES	221,692	150,792	70,900
PROPERTY, PLANT & EQUIPMENT	13,715,042	15,109,200	(1,394,158)
NOTES RECEIVABLE (net)	16,412,435	13,889,096	2,523,339
TOTAL ASSETS	\$ 59,778,683	\$ 54,305,121	\$ 5,473,562
LIABILITIES			
ACCOUNTS PAYABLE	\$ 3,069,901	\$ 2,748,162	\$ 321,739
ACCRUED PAYROLL LIABILITIES	4,360,255	3,187,622	1,172,633
DEFERRED REVENUE	1,131,579	1,152,615	(21,036)
NOTES PAYABLE	12,291,151	12,937,235	(646,084)
HEALTH INSURANCE RESERVE	3,930,594	2,776,891	1,153,704
OTHER LIABILITIES	2,295,127	2,295,127	0
TOTAL LIABILITIES	\$ 27,078,607	\$ 25,097,652	\$ 1,980,955
FUND BALANCE			
CURRENT OPERATING EARNINGS (YTD)	\$ 4,486,505	\$ 2,867,369	\$ 1,619,136
UNRESTRICTED NET ASSETS	15,136,796	12,446,019	2,690,776
REVOLVING LOAN FUND	2,788,197	2,788,197	0
INVESTMENT IN GENERAL FIXED ASSETS	10,288,579	11,105,885	(817,306)
TOTAL FUND BALANCE	\$ 32,700,076	\$ 29,207,469	\$ 3,492,606
TOTAL LIABILITIES AND FUND BALANCE	\$ 59,778,683	\$ 54,305,121	\$ 5,473,562

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
December 31, 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	\$31,872,767	\$1,387,262	\$16,856,378	\$15,016,389				
Fringe Benefits	12,210,971	647,287	7,748,075	4,462,896				
Total Personnel	44,083,738	\$2,034,549	24,604,453	19,479,285				
Travel	16,465	-	15	16,450	-	-	-	-
Equipment*	-	-	-	-	-	-	-	-
Supplies	2,238,335	82,207	2,102,451	135,884	43,156	2,550	13,305	29,851
Contractual	1,459,026	251,219	1,284,880	174,146	468	23	114	354
Facilities / Construction								
Other:								
Food Cost	1,561,118	22,109	646,939	914,179				
Transportation	870,158	18,257	383,536	486,622				
Staff Mileage	329,661	14,454	150,653	179,008				
Field Trips, including Transportation	52,175	1,579	6,590	45,585				
Space	1,123,247	72,616	832,858	290,389				
Utilities / Telephone / Internet	747,387	60,762	396,785	350,602				
Publication/Advertising/Printing	63,252	-	40,150	23,102				
Repair/Maintenance Building	707,555	(4,376)	223,297	484,258				
Repair/Maintenance Equipment	146,850	8,801	97,091	49,759				
Property & Liability Insurance	231,669	12,598	143,553	88,116				
Parent Involvement / CWPC	118,289	134	10,948	107,341				
Other Costs*	124,712	7,015	94,632	30,080				
Staff & Parent Training					514,562	36,216	99,094	415,468
Total Direct Charges	\$53,873,637	\$2,581,924	31,018,831	\$22,854,806	\$558,186	38,789	\$112,512	\$445,674
Total Indirect Charges	\$3,969,194	\$193,644	\$2,326,412	\$1,642,782	\$27,228	\$2,909	\$8,438	\$18,790
Total Federal Expenditures	\$57,842,831	\$2,775,568	33,345,243	\$24,497,588	\$585,414	41,698	\$120,950	\$464,464
% of Annual Budget Expended to Date			58%				21%	
Non-Federal Share	\$8,955,825	\$693,892	\$8,336,311	\$619,514	\$146,354	\$10,424	\$30,238	\$116,116

**Credit Card Expenses: Credit card statement dated 12/1/20 - 12/31/20
December 2020 expenses**

Out of State Travel	\$	121	Smart and Final - Staff Recognition
Staff Training		6,420	NHSA - Registration and Red Cross - Registration for CPR Training
Program Supplies - Kitchen		45	Walmart - broom, dust pan, and mop
Program Supplies - Classroom		2,385	Amazon/Target/Walmart-diapers, classroom consumables, batteries, wipes, plastic face shield
Parent Lending Library		539	Amazon puzzles and toys
Contract Services - Facility Repair		230	AZUGA - vehicle tracking maintenance support vehicle
	\$	9,740	

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
December 31, 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	14,931	21,412	344,964
Contractual	429,400	(61)	90,074	339,326
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	5,197	16,963	37,737
Staff & Parent Training	-	-	-	-
Total Direct Charges	2,001,636	\$20,067	\$128,448	\$1,873,188
Total Indirect Charges	\$0	\$0	\$0	\$0
Total Federal Expenditures	\$2,001,636	\$20,067	\$128,448	\$1,873,188
% of Annual Budget Expended to Date			6%	
Non-Federal Share	\$500,409	\$0	\$0	\$500,409

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
December 31, 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	\$4,813,590	\$205,798	\$2,702,713	\$2,110,877	\$44,714	\$0	\$0	\$44,714
Fringe Benefits	1,171,725	71,803	923,494	248,231	11,608	-	-	11,608
Total Personnel	5,985,315	277,601	3,626,207	2,359,108	56,322	-	-	56,322
Travel	-	-	-	-	-	-	-	-
Equipment*	-	-	-	-	-	-	-	-
Supplies	359,940	28,410	228,879	131,061	1,500	-	-	1,500
Contractual	180,640	19,243	187,953	(7,313)	128	5	26	102
Facilities / Construction	616,000	-	-	616,000				
Other:								
Food Cost	68,193	2,708	168,887	(100,694)				
Transportation	5,057	260	4,151	906				
Staff Mileage	37,680	1,016	11,851	25,829				
Field Trips, including Transportation	-	-	-	-				
Space	154,342	11,661	142,397	11,945				
Utilities / Telephone / Internet	101,576	10,682	85,791	15,785				
Publication/Advertising/Printing	5,640	-	4,565	1,075				
Repair/Maintenance Building	77,484	685	11,711	65,773				
Repair/Maintenance Equipment	18,150	-	1,447	16,703				
Property & Liability Insurance	30,011	1,723	19,544	10,467				
Parent Involvement / CWPC	4,630	-	621	4,009				
Other Costs*	8,389	425	5,175	3,214				
Staff & Parent Training					94,973	3,959	20,352	74,621
Total Direct Charges	\$7,653,047	354,413	4,499,180	\$3,153,867	\$152,923	\$3,964	\$20,378	\$132,545
Total Indirect Charges	\$527,177	\$26,581	\$337,438	\$189,739	\$7,460	\$297	\$1,528	\$5,932
Total Federal Expenditures	\$8,180,224	\$380,994	\$4,836,618	\$3,343,606	\$160,383	\$4,261	\$21,906	\$138,477
% of Annual Budget Expended to Date			59%				14%	
Non-Federal Share	\$1,318,820	\$95,249	\$1,209,154	\$835,902	\$40,095	\$1,065	\$5,476	\$34,619

Credit Card Expenses: Credit card statement dated 12/1/20 - 12/31/20			
December 2020 expenses			
Staff Training	\$	125	Teachstone Training - Recertification
Grand Socialization		1,361	Noodle Soup-educational handouts and books
Computer Supplies		236	Amazon-computer supplies
Program Supplies - Classrooms		917	Target/Amazon/Home Depot-carts, playsand and constructive playthings
Program Supplies - Medical		672	Noodle soup- educational handout and books
Contract Services - Facility Repair		23	AZUGA - Vehicle Tracking Maintenance support vehicle
Recognition		13	Smart and Final - Staff Recognition
	\$	3,347	



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Health Services
Agenda Item #: 12B3	Director: Jane Thomas
Subject: 2021 Health Services Sliding Fee Scale	Officer: Jim Rodriguez

Recommended Action

The Finance Committee recommends approval for full Board consideration the Health Services Sliding Fee Schedule for 2021.

Background

Essential Access Health provides funding for the Fresno EOC Health Services Clinic to provide Title X services. The fees for these services are based on family size and annual income levels as outlined in the Sliding Fee Schedule. The Health Services Clinic revises the Sliding Fee Schedule annually, based on the Federal Poverty Guidelines published each year in the Federal Register.

Fiscal Impact

Essential Access Health requires the Agency's Governing Board's approval of the Sliding Fee Schedule annually. Attached is the 2020 Sliding Fee Schedule based on the Federal Register notice for the 2021 Poverty Guidelines published January 13, 2021.

Conclusion

If approved by the Board, then this sliding fee scale will be implemented at the Health Clinic for purposes of determining patient fees.

FRESNO EOC HEALTH AND DENTAL SERVICES

CY 2021 Federal Poverty Guidelines

Family Size by Monthly Income

Sliding Fee Scale

Family Size	0% - 100%	101% - 125%	126% - 150%	151% - 175%	176% - 200%	201% - 225%	226% - 250%	251% and greater
	Federal Poverty Level	Federal Poverty Level		Federal Poverty Level		Federal Poverty Level		Federal Poverty Level
	No Charge	FPACT No Charge		FPACT No Charge		Partial Patient Fee/ Title X		Patient Full Pay
	Patient Pays 0%	Patient Pays 10%	Patient Pays 25%	Patient Pays 40%	Patient Pays 55%	Patient Pays 70%	Patient Pays 85%	Patient Pays 100%
1	\$0 - \$1,073	\$1,074 - \$1,341	\$1,342 - \$1,610	\$1,611 - \$1,878	\$1,879 - \$2,146	\$2,147 - \$2,414	\$2,415 - \$2,683	\$2,684 & up
2	\$0 - \$1,452	\$1,453 - \$1,815	\$1,816 - \$2,178	\$2,179 - \$2,541	\$2,542 - \$2,904	\$2,905 - \$3,267	\$3,268 - \$3,630	\$3,631 & up
3	\$0 - \$1,830	\$1,831 - \$2,288	\$2,289 - \$2,745	\$2,746 - \$3,203	\$3,204 - \$3,660	\$3,661 - \$4,118	\$4,119 - \$4,575	\$4,576 & up
4	\$0 - \$2,208	\$2,209 - \$2,760	\$2,761 - \$3,312	\$3,313 - \$3,864	\$3,865 - \$4,416	\$4,417 - \$4,968	\$4,969 - \$5,520	\$5,521 & up
5	\$0 - \$2,587	\$2,588 - \$3,234	\$3,235 - \$3,881	\$3,882 - \$4,527	\$4,528 - \$5,174	\$5,175 - \$5,821	\$5,822 - \$6,468	\$6,469 & up
6	\$0 - \$2,965	\$2,966 - \$3,706	\$3,707 - \$4,448	\$4,449 - \$5,189	\$5,190 - \$5,930	\$5,931 - \$6,671	\$6,672 - \$7,413	\$7,414 & up
7	\$0 - \$3,343	\$3,344 - \$4,179	\$4,180 - \$5,015	\$5,016 - \$5,850	\$5,851 - \$6,686	\$6,687 - \$7,522	\$7,523 - \$8,358	\$8,359 & up
8	\$0 - \$3,722	\$3,723 - \$4,653	\$4,654 - \$5,583	\$5,584 - \$6,514	\$6,515 - \$7,444	\$7,445 - \$8,375	\$8,376 - \$9,305	\$9,306 & up
9	\$0 - \$4,100	\$4,101 - \$5,125	\$5,126 - \$6,150	\$6,151 - \$7,175	\$7,176 - \$8,200	\$8,201 - \$9,225	\$9,226 - \$10,250	\$10,251 & up
10	\$0 - \$4,478	\$4,479 - \$5,598	\$5,599 - \$6,717	\$6,718 - \$7,837	\$7,838 - \$8,956	\$8,957 - \$10,076	\$10,077 - \$11,195	\$11,196 & up
11	\$0 - \$4,857	\$4,858 - \$6,071	\$6,072 - \$7,286	\$7,287 - \$8,500	\$8,501 - \$9,714	\$9,715 - \$10,928	\$10,929 - \$12,143	\$12,144 & up
12	\$0 - \$5,235	\$5,236 - \$6,544	\$6,545 - \$7,853	\$7,854 - \$9,161	\$9,162 - \$10,470	\$10,471 - \$11,779	\$11,780 - \$13,088	\$13,089 & up

* For each additional family member, add \$378 monthly or \$4,540 annually.

Key:

Below 100% of poverty level, patient must not be charged for services per Title X regulations

Below 200% of poverty level, no payment is required if FPACT or MediCal patient, FPACT/MediCal pays full fee. Otherwise patient pays partial

Between 201% and 250% poverty level, patient pays partial and Title X pays difference

Above 250% poverty level, patient pays full fee

Remember: Same scale must be applied to labs, medications and supplies



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Head Start
Agenda Item #: 12B4	Directors: Rosa Pineda; Nidia Davis
Subject: HHS Head Start 0-5 Monitoring Status Update	Officer: Jim Rodriguez

Background

The information presented below is intended to keep the Board apprised on the status of the work performed for the Quality Improvement Plan in response to the receipt of the Focus Area 2 monitoring review report for the Head Start 0-5 program.

U.S. Department of Health and Human Services (HHS) – Administration for Children and Families (ACF) Head Start conducted a follow-up review on the Focus Area 2 monitoring during the week of October 15-18, 2019. A quality improvement plan (QIP) was submitted to HHS for the three noted deficiencies involving the facilities cost associated with the 1900/1920 Mariposa Mall property, commonly referred to as Fresno Executive Plaza (FEP), and the reporting of Federal Interest therein. The three areas cited are internal control, budget, and facility reporting.

Approval of the QIP dated February 14, 2020 was received from the Regional Office in their letter dated February 24, 2020. The corrective action period was approved for an additional extension to February 28, 2021.

The following actions have occurred since the QIP was presented:

- In a letter dated January 19, 2021, HHS confirmed Fresno EOC's election to provide payment in the amount of \$1,941,814 to eliminate any and all federal interest within the FEP facility. This payment is due to HHS within 30 days of this letter or February 18, 2021.
- Staff have completed the last session of Training and Technical Assistance provided by OHS's contracted firm, STG International.
- Newly approved policy and procedures are being implemented and monitored.

This QIP status is next due for submission on February 14, 2021 to Region IX. A copy of the status report accompanies this staff report.

Program Improvement Plan
Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Updated January 2021

Grantee Name	Fresno County Economic Opportunities Commission	Plan Start Date	01/23/2020
Grant Award Number	09CH010290	Plan End Date	2/28/2021

Area of Deficiency

Description of Incident	Underlying/ Root Causes <i>Why do we think this happened?</i>	Actions taken to address this specific incident	
		<i>What were some immediate actions taken?</i>	
		<i>What did we do that specifically addressed this incident?</i>	
"Grantee did not implement internal controls to ensure, maintain, comply, evaluate, and monitor compliance with terms and conditions of the federal award."	<ul style="list-style-type: none"> Documentation of reporting policies and procedures. Role of CEO, Board, Internal Audit in monitoring / oversight. 	<ul style="list-style-type: none"> Obtain Training and Technical Assistance (T&TA) from Region IX for Board Roles and Responsibilities for Head Start grantees. Weekly meetings with CEO, Financial Officer, and Head Start 0-5 Director will occur to review progress status with Quality Improvement Plan (QIP). Review draft of QIP with Region IX Program and/or Fiscal Specialists on February 12, 2020. Incorporate feedback into draft. Continue to hold frequent conversations with Region IX personnel on status of QIP. Request clarification on timing of 2019 carryover requests for pending facility projects to allow for timely obligation and liquidation of 2020 grant funds if an extension is requested for the SF-425 reporting. Submit January 20, 2020 monitoring review letter and report from HHS along with the current draft of the QIP to Finance Committee on February 13, 2020 and then to the Board on February 26, 2020. Monthly status update on the QIP will be provided to the Board by the CEO. Head Start board representative will report out to the County-Wide Policy Council (CWPC). Update the Agency's Organizational Chart so the Head Start 0 – 5 Director reports directly to the Chief Executive Officer. Request Region IX approval to extend the Final SF-425 closeout reporting and liquidation period for the 2019 grant year to ensure allocated costs within the "Other" line item associated with the facility cost pool for 1900/1920 Mariposa Mall are in alignment with outcome of QIP. 	

Program Improvement Plan
Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Updated January 2021

Description of Incident	Underlying/Root Causes	Actions taken to address this specific incident
Continued from prior page		<ul style="list-style-type: none"> • Procure and contract with an independent, third party Certified Public Accounting (CPA) firm, who has no prior work history with Fresno EOC, to review the current facility cost allocation pool methodology for accuracy of allocations and to identify areas of enhancement. • Review the organizational structure of financial duties associated with the Head Start grant and assess possible restructuring of duties. • Review available financial training opportunities available on Uniform Guidance and Head Start regulations for Head Start financial staff based on restructuring of financial duties among staff. Determine if the pending Fiscal Initiative training at Region IX anticipated in May 2020 will align with these training needs. • External CPA firm to provide training and technical assistance to Finance Office personnel based on outcome of their agreed upon procedures • Review the Accounting Policies and Procedure Manual - Section X Financial Reporting Procedures for needed additions and/or updates. • External auditor will present recommendations to the Board of Commissioners. • Update documentation of procedures used in the computation of the Federal Interest based on recommendations received from the external auditors. • Document monitoring and oversight procedures for reporting. • Discuss and negotiate with Region IX representatives any items for resolution based on the results of external auditor recommendations. • Obtain Board approval for any necessary updates to the Accounting Policies and Procedures Manual. • Board approval for final QIP status in December 16, 2020 Board meeting.

Program Improvement Plan

Updated January 2021

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Actions Taken to Strengthen Systems Program-wide

Key Element:	Internal Controls				
Intended Outcome:	Assess and Strengthen Internal Controls				
Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Obtain Training and Technical Assistance (T&TA) Region IX for Board Roles and Responsibilities for Head Start grantees.	March 13, 2020	Emilia Reyes	T&TA to be provided at Board Retreat March 13, 2020 as requested through Region IX.	Sign-in sheets will be utilized to document those in attendance.	Complete - training held on March 13, 2020.
Weekly meetings with CEO, CFO, Financial Officer, Head Start 0-5 Director, and Finance Manager – Special Projects will occur to review progress status with QIP.	February 5, 2020 through December 31, 2020	Emilia Reyes, Rebecca Heinricy, Kathleen Shivaprasad, Jim Rodriguez, Arthur Montejano	Quality Improvement Plan.	Sign-in sheets will be utilized to document those in attendance.	First meeting was held February 5, 2020. Meeting continue.
Review draft of QIP with Region IX Program and/or Fiscal Specialists on February 12, 2020. Incorporate feedback into draft. Continue to hold frequent conversations with Region IX personnel on status of QIP.	February 12, 2020	Andrea Harvey, Joanna Chan, Emilia Reyes, Rebecca Heinricy, and Kathleen Shivaprasad	Quality Improvement Plan.	Sign-in sheet for call.	Complete -- QIP was approved by Region IX per letter dated February 24, 2020.
Request clarification on timing of 2019 carryover requests for pending facility projects to allow for timely obligation and liquidation of 2020 grant funds if an extension is requested for the SF-425 reporting.	February 12, 2020	Emilia Reyes, Rebecca Heinricy, and Kathleen Shivaprasad	Guidance from Region IX Program and Fiscal Specialists	Meeting call sign-in sheet 2/12/2020.	Complete- Guidance received – Can submit carry-over using Interim SF-425.

Program Improvement Plan

Updated January 2021

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Submit January 20, 2020 monitoring review letter and report from HHS along with the current draft of the QIP to Finance Committee on February 13, 2020 and then to the Board on February 26, 2020. Monthly status update on the QIP will be provided to the Board by the CEO. Head Start board representative will report out to the CWPC.	Finance Committee on February 13, 2020; Board meeting on February 26, 2020 and forward.	Emilia Reyes and Rebecca Heinrichy	Committee meeting packets.	Committee meeting packets and meeting minutes.	On-going- Report and QIP provided via Finance Committee on February 13, 2020 with CEO update to Board on February 26, 2020. Updates continue.
Update the Agency's Organizational Chart so the Head Start 0 – 5 Director reports directly to the Chief Executive Officer.	February 24, 2020	Emilia Reyes and Heather Brown	CEO has knowledge and experience within the areas of early childhood education and fiscal.	Organization Chart	Complete - reporting structure updated as of February 17, 2020.
Request Region IX approval to extend the Final SF-425 closeout reporting and liquidation period for the 2019 grant year to ensure allocated costs within the "Other" line item associated with the facility cost pool for 1900/1920 Mariposa Mall align with outcome of QIP.	February 26, 2020	Emilia Reyes, Rebecca Heinrichy, and Kathleen Shivaprasad	Guidance from Region IX Program and Fiscal Specialists	Letter to request the extension based on potential adjustment to "Other" fiscal line item.	Fresno EOC submitted an updated SF-425 for 2019 on August 6, 2020.
Procure and contract with an independent, third party Certified Public Accounting (CPA) firm, who has no prior work history with Fresno EOC, to review the current facility cost allocation pool methodology for accuracy of allocations and to identify areas of enhancement.	Week of March 2 nd . Week of July 7 th .	Emilia Reyes, Jim Rodriguez, Rebecca Heinrichy, Arthur Montejano		Contract	Complete - Hudson, Henderson & Company completed their procedures and report. The Report was accepted by the Board of Commissioners on September 30.

Program Improvement Plan
Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Updated January 2021

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Review the organizational structure of financial duties associated with the Head Start grant and assess possible restructuring of duties.	March 27, 2020	Emilia Reyes and Heather Brown, Rebecca Heinrich, and Kathleen Shivaprasad	Consult peer Head Start programs for suggestions as to structure of fiscal personnel.	Organization Chart; Job Descriptions	Complete - Two managers and one accountant have been hired.
Review available financial training opportunities available on Uniform Guidance and Head Start regulations for Head Start financial staff based on restructuring of financial duties among staff. Determine if the pending Fiscal Initiative training at Region IX anticipated in May 2020 will align with these training needs.	April / May 2020 & September – December 2020	Select Head Start financial staff and/or program leadership.	Trainers to be determined	Training Agenda	CEO, Financial Officer, and several staff have completed the OHS Region IX Fiscal Institute webinar series. Update – Staff are participating in additional T&TA with the help of the Regional Network.
External CPA firm to provide training and technical assistance to Finance Office personnel based on outcome of their agreed upon procedures.	October 2020	Applicable Finance Office and Head Start personnel	External Auditor guidance	Sign-in sheets will be utilized to document those in attendance.	Update-Complete – The external auditor provided training on October 30, 2020 to staff and commissioners. Internal audit staff also completed training in December.
One member of the Board of Commissioners will participate in the staff training and technical assistance provided by the External CPA firm based on outcome of their agreed upon procedures	October 2020	At least one member of the Board of Commissioners including a member of the Finance Committee	External Auditor guidance	Sign-in sheets will be utilized to document those in attendance.	Complete – The external auditor provided training on October 30, 2020 to staff and commissioners including the Board Chair & Finance Committee Chair.

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Program Improvement Plan

Updated January 2021

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Review the Accounting Policies and Procedure Manual - Section X Financial Reporting Procedures for needed additions and/or updates.	June 10, 2020	Rebecca Heinrichy	External Auditor guidance	Board Agenda item and minutes	Complete –changes were presented to the Finance Committee on June 10 th and approved by the full Board on June 24 th .
External auditor will present recommendations to the Board of Commissioners.	June 10, 2020 & September 30, 2020	External Auditor; Emilia Reyes,	External Auditor guidance	Board Agenda item and minutes	Complete – The external auditors presented their findings and report to the Board of Commissioners on September 30, 2020. The Board accepted the report.
Update documentation of procedures used in the computation of the Federal Interest based on recommendations received from the external auditors.	December 16, 2020	Rebecca Heinrichy	External Auditor guidance	Federal Interest / SF-429 Procedures	Update—Complete— The Board of Commissioners will consider—approved additional updates on December 16.
Document monitoring and oversight procedures for reporting.	June 10, 2020 (Finance Committee) and June 24, 2020 (Board)	Emilia Reyes, Rebecca Heinrichy, Susan Shiomi, Arthur Montejano	Review if T&TA would be beneficial.	Monitoring Procedures	Complete – Monitoring Procedures were approved by the board on June 24 th .
Discuss and negotiate with Region IX representatives any items for resolution based on the results of external auditor recommendations.	As needed, but by November 6, 2020	Board Chair, Emilia Reyes, Jim Rodriguez, Rebecca Heinrichy, Kathleen Shivaprasad, Arthur Montejano, Region IX representatives	Guidance from Region IX program and fiscal specialists.	Letters and supporting documents.	Update—Complete – Fresno EOC has a meeting—schedules with met with Region IX and OHS on December 17, 2020

Program Improvement Plan
Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Updated January 2021

					to continue negotiations and agreed to Option 2.
Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Obtain Board approval for any necessary updates to the Accounting Policies and Procedures Manual.	June 10, 2020 / June 24, 2020; November 18, 2020	Board of Commissioners; Emilia Reyes	Board meeting packet	Policies and Procedures	Board approved updates to the Manual on June 24 th . Future approval, as needed.
Obtain Board approval final QIP status and Corrective Actions in December 2020 <u>in February 2021</u> Board meeting.	December 2020 <u>February 28, 2021</u>	Board of Commissioners; Emilia Reyes	External recommendations auditor	SF-429	<u>Updated – has been amended to include items discussed during December 2020 meeting. QIP will be approved and submitted timely after review of the external audit by OHS.</u>

Summary of progress towards outcome:

~~Training has continued including a audit specific training provided by the external auditor, Hudson, Henderson & Company. Additional updates to the policies and procedures are scheduled to be considered by the Board of Commissioners at the December 2020 meeting. The Board of Commissioners will consider the appropriate action in response to the options for resolution presented by the Office of Head Start dated December 9, 2020 ahead of a scheduled negotiation meeting with OHS on December 17. On December 16, 2020, the Fresno EOC Board of Commissioners elected to proceed with Option 2 as presented by OHS: paying the federal government \$1,941,814 to eliminate Federal interest in the FEP. Fresno EOC representatives met with OHS and Region IX representatives to discuss next steps on December 17. Formal notice was provided in writing via HSES on December 18, 2020. Fresno EOC updated the outstanding SF429 for 2019 to reconcile to the appropriate amount. This QIP has also been updated to reflect the work completed to date as well as delineate items to be completed as agreed upon at the December 17 meeting, namely: submit the updated SF-429; updating the cost methodology to reflect direct charging of facilities costs; continue receiving training and technical assistance from STG International.~~

Program Improvement Plan

Updated January 2021

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Area of Deficiency

Description of Incident	Underlying/ Root Causes <i>Why do we think this happened?</i>	Actions taken to address this specific incident <i>What were some immediate actions taken?</i> <i>What did we do that specifically addressed this incident?</i>
<p>"Grantee continued to charge facility costs to the federal award that were not properly allocated. The grantee's Fresno Executive Plaza (FEP) facility cost pool that was implemented for the FEP facility resulted in charges to the federal grant for costs that were not incurred specifically for the federal award and expenses that did not directly benefit the Head Start program."</p>	<ul style="list-style-type: none"> Utilization cost pool for the allocation of facility costs for the Fresno Executive Plaza location. Assessment of space utilization within the Fresno Executive Plaza. Depreciation not adjusted for Federal Share of facility. Inclusion of building improvements within the cost pool. Allocation of space in 1900 Building A occupied starting July 2003 (prior to mortgage pay-off in June 2010) without receiving advance approval from HHS. 	<ul style="list-style-type: none"> Submit January 20, 2020 monitoring review letter and report received from HHS along with the initial draft of the QIP to Finance Committee meeting on February 13, 2020 and then to the Board meeting on February 26, 2020. Monthly status update on the QIP will be provided to the Board by the CEO. The Head Start board representative will report out to the County-Wide Policy Council. Assess proper inclusion of each fixed asset that is depreciating within the facility cost pool as of January 2019 onward and adjust allocation of depreciation as necessary. Compute the reduction in depreciation allocated to Head Start on assets with Federal Interest from January 2019 to current and make appropriate adjustments to the cost allocation prior to close out of the 2019 grant. Update square footage rate computation to establish a unique rate for Head Start 0-5 spaces that incorporates this adjustment. Perform a walk-thru of the 1900/1920 facility to verify the accuracy of the occupancy of the 1900/1920 buildings and note any areas where space utilization may be shared. Document and adjust any items noted. Procure and contract with an independent, third party Certified Public Accounting (CPA) firm, who has no prior work history with Fresno EOC, to review the current facility cost allocation pool methodology for accuracy of allocations and to identify areas of enhancement. Compute the Federal Interest generated with the 1900 Building A for evaluation as potential disallowed cost. Review available financial training opportunities available on Uniform Guidance and Head Start regulations for Head Start financial staff based on restructuring of financial duties among staff. Determine if the pending Fiscal Initiative training at Region IX anticipated in May 2020 will align with these training needs. External CPA firm to provide training and technical assistance to Finance Office personnel based on outcome of their agreed upon procedures.

Program Improvement Plan
Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Updated January 2021

Description of Incident	Underlying/Root Causes	Actions taken to address this specific incident
Continued from prior page		<ul style="list-style-type: none">• Review the Accounting Policies and Procedure Manual - Section VIII Cost Allocation for needed additions and/or updates.• Review facility cost pool procedure step-by-step outline for the Fresno Executive Plaza facility cost pool allocation process for needed additions and/or updates.• External auditor will present recommendations to the Board of Commissioners.• Assess proper inclusion of each fixed asset that is depreciating within the facility cost pool for periods prior to January 2019. Compute estimate for potential disallowed costs.• Compute the reduction for depreciation allocated to Head Start on assets with Federal Interest prior to January 2019.• Discuss and negotiate with Region IX representatives any items for resolution based on the results of external auditor recommendations.• Obtain Board approval for any necessary updates to the Accounting Policies and Procedures Manual.• Obtain Board approval for final QIP status in December 31, 2020 Board meeting.

Program Improvement Plan

Updated January 2021

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Actions Taken to Strengthen Systems Program-wide

Key Element:	Accountability for funds, property, and other assets				
Intended Outcome:	Ensure adequate accountability is maintained within financial records				
Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Submit January 20, 2020 monitoring review letter and report received from HHS along with the initial draft of the QIP to Finance Committee meeting on February 13, 2020 and then to the Board meeting on February 26, 2020. Monthly status update on the QIP will be provided to the Board by the CEO. The Head Start board representative will report out to the County-Wide Policy Council.	Finance Committee on February 13, 2020; Board meeting on February 26, 2020 and forward.	Emilia Reyes and Rebecca Heinrichy	Committee meeting packet.	Committee meeting packets and meeting minutes.	On-going- Report and QIP provided via Finance Committee on February 13, 2020 with CEO update to Board on February 26, 2020. Updates continue.
Assess proper inclusion of each fixed asset that is depreciating within the facility cost pool as of January 2019 onward and adjust allocation of depreciation as necessary.	February 3, 2020 to February 28, 2020.	Rebecca Heinrichy, Darlene Trujillo, and Kristy Fung.	Fixed Asset and general ledger records.	Journal Entries and supporting documents	Complete. Any depreciation within the FEP facility cost pool for site specific improvements were removed.
Compute the reduction in depreciation allocated to Head Start on assets with Federal Interest from January 2019 to current and make appropriate adjustments to the cost allocation prior to close out of the 2019 grant. Update square footage rate computation to establish a unique rate for Head Start 0-5 spaces that incorporates this adjustment.	February 3, 2020 to February 28, 2020.	Rebecca Heinrichy and Darlene Trujillo,	Fixed Asset and SF-429 computation records	Journal Entry and supporting documents.	Adjustments have been computed and captured.

Program Improvement Plan

Updated January 2021

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Perform a walk-thru of the 1900/1920 facility to verify the accuracy of the occupancy of the 1900/1920 buildings and note any areas where space utilization may be shared. Assess and adjust any items noted.	February 11, 2020	Kathleen Shivaprasad, Kerry Wiley, Darlene Trujillo, Susan Shiomi, and Mary Xiong	Facility occupancy worksheet and observation checklist.	Observation checklist	Completed walk-through and adjusted square footage.
Procure and contract with an independent, third party Certified Public Accounting (CPA) firm, who has no prior work history with Fresno EOC, to review the current facility cost allocation pool methodology for accuracy of allocations and to identify areas of enhancement.	Week of March 2 nd . Week of July 7 th .	Emilia Reyes, Rebecca Heinricy, Jim Rodriguez, Arthur Montejano		Contract	Complete - Hudson, Henderson & Company completed their procedures and report. The Report was accepted by the Board of Commissioners on September 30.
Compute the Federal Interest generated with the 1900 Building A for evaluation as potential disallowed cost.	March - September 2020	Rebecca Heinricy, Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	Supporting square footage occupancy worksheets.	Supporting computation worksheets.	The external auditors completed their procedures including a computation of Federal Interest and potential disallowed costs.
Present updated Federal Interest computations for 1900 Building A to the Board of Directors	September 30, 2020	Rebecca Heinricy, Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	External auditor's report and calculations	External auditor's report and calculations	Update – The Board of Commissioners received the auditor's final report on September 30, 2020.

Program Improvement Plan
Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Updated January 2021

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Review available financial training opportunities available on Uniform Guidance and Head Start regulations for Head Start financial staff based on restructuring of financial duties among staff, including the pending Fiscal Initiative training at Region IX anticipated in May 2020.	April / May 2020 & September – December 2020	Select Head Start financial staff and/or program leadership. Jim Rodriguez	Trainers to be determined	Training Agenda – CEO, Financial Officer, and Accounting Managers attended Fiscal Initiative training.	T&TA requested on March 4, 2020. Staff completed the OHS Region IX Fiscal Institute webinar series. CFO training being coordinated. Update – Staff are participating in additional T&TA with the help of the Regional Network.
External CPA firm to provide training and technical assistance to Finance Office personnel based on outcome of their agreed upon procedures.	October 2020	Applicable Finance Office personnel	External Auditor guidance	Sign-in sheets will be utilized to document those in attendance.	Update-Complete – The external auditor provided training on October 30, 2020 to staff and commissioners. Internal audit staff also completed training in December.
One member of the Board of Commissioners will participation in the training and technical assistance provided by the External CPA firm based on outcome of their agreed upon procedures	October 2020	At least one member of the Board of Commissioners including a member of the Finance Committee	External Auditor guidance	Sign-in sheets will be utilized to document those in attendance.	Complete – The external auditor provided training on October 30, 2020 to staff and commissioners including the Board Chair & Finance Committee Chair.

Program Improvement Plan

Updated January 2021

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Review Accounting Policies and Procedure Manual - Section VIII Cost Allocation for needed additions and/or updates.	June 10, 2020; June 24, 2020	Rebecca Heinricy	External Auditor guidance	Board Agenda item and minutes	Complete – The Board of Directors approved proposed changes on June 24 th .
Review facility cost pool procedure step-by-step outline for the Fresno Executive Plaza facility cost pool allocation process for needed additions and/or updates.	November 18, 2020	Rebecca Heinricy and Darlene Trujillo	External Auditor guidance	Facility cost procedure	Updated – Staff continue to evaluate the cost pool procedure for modification.
External auditor will present recommendations to the Board of Commissioners.	June 10, 2020 & September 30, 2020	External Auditor; Emilia Reyes	External Auditor guidance	Board Agenda item and minutes	Complete – The external auditors presented their findings and report to the Board of Commissioners on September 30, 2020. The Board accepted the report.
Assess proper inclusion of each fixed asset that is depreciating within the facility cost pool for periods prior to January 2019. Compute estimate for potential disallowed costs.	September 30, 2020	Rebecca Heinricy and Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	Fixed Asset Module records	Fixed Asset records and general ledger.	Complete – The external auditor has produced a report which includes estimates for potential disallowed costs. This report was accepted by the Board of Commissioners on September 30.

Program Improvement Plan

Updated January 2021

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Compute the reduction for depreciation allocated to Head Start on assets with Federal Interest prior to January 2019.	September 30, 2020	Rebecca Heinrich and Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	Fixed Asset records, general ledger, and Federal Interest computation.	Federal Interest computation worksheet and fixed asset records.	Complete – The external auditor has computed an updated depreciation amount which excludes potential disallowed costs and resulting updated Federal Interest. This report was accepted by the Board of Commissioners on September 30.
Discuss and negotiate with Region IX representatives any items for resolution based on the results of external auditor recommendations.	December 2020	Board Chair, Emilia Reyes, Rebecca Heinrich, Region IX representatives	Guidance from Region IX program and fiscal specialists.	Letters and supporting documents.	Complete – Fresno EOC has a meeting scheduled with met with Region IX and OHS on December 17, 2020 to continue negotiations and agreed to Option 2. Update – Fresno EOC has a meeting scheduled with Region IX for December 17 to discuss items for resolution.
Obtain Board approval for any necessary updates to the Accounting Policies and Procedures Manual.	November 18, 2020	Board of Commissioners; Emilia Reyes	Board meeting packet	Policies and Procedures	Board approved updates to the Manual on June 24 th .

Program Improvement Plan
 Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Updated January 2021

					Future approval will occur, as needed.
Obtain Board approval final QIP status and Corrective Actions in December 2020 Board meeting.	December 2020 <u>February 28, 2021</u>	Board of Commissioners; Emilia Reyes	External recommendations	auditor SF-429	<u>Updated – QIP will be approved and submitted timely pending completion of negotiations. has been amended to include items discussed during December 2020 meeting.</u>

Actions Taken to Strengthen Systems Program-wide (After Election of Option 2)

Key Element:	Accountability for funds, property, and other assets				
Intended Outcome:	Ensure adequate accountability is maintained within financial records				
<u>Implementation Activities</u>	<u>Timeline</u>	<u>Staff responsible</u>	<u>Resources/ TTA</u>	<u>Documentation</u>	<u>Status of Activities</u>
<u>Update accounting policies & procedures to reflect charging of facilities costs to funding source.</u>	<u>January 27, 2021</u>	<u>Rebecca Heinricy, Arthur Montejano</u>	<u>T&TA Provided by Regional Network</u>	<u>Accounting Policies and Procedures</u>	<u>Ongoing – Staff are drafting updates as appropriate.</u>
<u>Update policies & procedures to reflect 45 CFR 75 including record retentions</u>	<u>January 31, 2021</u>	<u>Rebecca Heinricy, Arthur Montejano</u>	<u>T&TA Provided by Regional Networks</u>	<u>Accounts Policies & Procedures, Board Packet/Minutes</u>	<u>In progress.</u>
<u>Obtain feedback on proposed updates from Regional Network and Region IX.</u>	<u>February 10, 2021</u>	<u>Rebecca Heinricy, Arthur Montejano</u>	<u>T&TA Provided by Regional Network</u>	<u>Written feedback from Regional Network</u>	<u>Not yet started</u>
<u>Obtain Board of Commissioners Approval on Updated Methodology</u>	<u>February 28, 2021</u>	<u>Emilia Reyes, Jim Rodriguez</u>	<u>Board/Committee Packets</u>	<u>Board/Committee Packet and Minutes</u>	<u>Not yet started</u>
<u>Complete additional T&TA with Regional Network as well as training on updated policies and procedures</u>	<u>February 28, 2021</u>	<u>Rebecca Heinricy, Jim Rodriguez, Arthur Montejano</u>	<u>T&TA Provided by Regional Network; Internal Training</u>	<u>Training Agenda and Resources Provided; Sign-in Sheets</u>	<u>In progress.</u>

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Program Improvement Plan

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Updated January 2021

<u>Internal audit completes initial monitoring of policies and procedures and walk through</u>	<u>February 28, 2021</u>	<u>Internal Audit Staff, Susan Shiomi</u>	<u>Updated Accounting Policies & Procedures</u>	<u>Internal Audit Monitoring Reports</u>	<u>To be scheduled</u>
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Summary of progress towards outcome:
~~Internal Audit staff completed training with the external auditor, Hudson, Henderson & Company, to build Fresno EOC's capacity to evaluate progress made and continued adherence towards this outcome.~~Fresno EOC will complete an additional review of its Accounting Policies and Procedures with the assistance of the Regional Network to assure facilities costing meets the expectations of OHS. Staff will continue to complete T&TA related to the updated policies and procedures as well as 45 CFR 75.

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Program Improvement Plan

Updated January 2021

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Area of Deficiency

Description of Incident	Underlying/ Root Causes <i>Why do we think this happened?</i>	Actions taken to address this specific incident <i>What were some immediate actions taken?</i> <i>What did we do that specifically addressed this incident?</i>
<p>"The grantee did not accurately record a notice of federal interest and did not accurately report the amount of federal interest on the Real Property Status Report (SF-429) for the Fresno Executive Plaza (FEP) property located at 1900 and 1920 Mariposa Mall, Fresno, California."</p>	<ul style="list-style-type: none"> Methodology used for computing Federal Interest as reported SF-429 Reliance on alternate supporting documents prior to 1999 due to unavailability of general ledger. Space in 1900 Building A was occupied starting July 2003, which was prior to mortgage pay-off in June 2010, without receiving advance approval from HHS. Role of CEO, Board, and Internal Audit in monitoring / oversight not clearly documented. 	<ul style="list-style-type: none"> Procure and contract with an independent, third party Certified Public Accounting (CPA) firm, who has no prior work history with Fresno EOC, to review the current facility cost allocation pool methodology for accuracy of allocations and to identify areas of enhancement. Weekly meetings with CEO, Financial Officer, and Head Start 0-5 Director will occur to review progress status with QIP Submit January 20, 2020 monitoring review letter and report received from HHS along with the initial draft of the QIP to Finance Committee meeting on February 13, 2020 and then to the Board meeting on February 26, 2020. Monthly status update on the QIP will be provided to the Board by the CEO. The Head Start board representative will report out to the County-Wide Policy Council (CWPC). Compute the Federal Interest generated with the 1900 Building A for evaluation as potential disallowed cost. External CPA firm to provide training and technical assistance to Finance Office personnel based on outcome of their agreed upon procedures. External auditor will present recommendations to the Board of Commissioners. Compute the reduction for depreciation allocated to Head Start on assets with Federal Interest prior to January 2019 based on occupancy percentage and Federal Interest share. Update computation of federal interest for the FEP facility incorporating recommendations from the external auditor. Review allocation of interest, bond amortization, and mortgage principal across all occupants and their funding sources to ensure Federal Share and Non-Federal Share are accurately reported.

Program Improvement Plan
 Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Program Improvement Plan
 Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Program Improvement Plan
 Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Description of Incident	Underlying/Root Causes	Actions taken to address this specific incident
Continued from prior page		<ul style="list-style-type: none"> Update documentation of procedures used in the computation of the Federal Interest based on recommendations received from the external auditors. Obtain Board approval for any necessary SF-429 revision and final QIP status in December 16, 2020 Board meeting. Amend and file, if necessary, revised SF-429 report via Online Data Collection (OLDC) within GrantSolutions.gov based upon CEO and Board approval.

Program Improvement Plan
Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Updated January 2021

Actions Taken to Strengthen Systems Program-wide

Key Element:	Reporting				
Intended Outcome:	Ensure reporting is completed accurately and timely				
Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Procure and contract with an independent, third party Certified Public Accounting (CPA) firm, who has no prior work history with Fresno EOC, to review the current facility cost allocation pool methodology for accuracy of allocations and to identify areas of enhancement.	Week of March 2 nd . Week of July 7 th .	Emilia Reyes, Rebecca Heinrich, Jim Rodriguez, Arthur Montejano		Contract	Complete - Hudson, Henderson & Company completed their procedures and report. The Report was accepted by the Board of Commissioners on September 30.
Weekly meetings with CEO, CFO, Financial Officer, Head Start 0-5 Director, and Finance Manager – Special Projects will occur to review progress status with QIP	February 5, 2020 through December 31, 2020	Emilia Reyes, Rebecca Heinrich, Kathleen Shivaprasad, Jim Rodriguez, Arthur Montejano	Quality Improvement Plan.	Sign-in sheets will be utilized to document those in attendance.	First meeting was held February 5, 2020. Meetings continue.
Submit January 20, 2020 monitoring review letter and report received from HHS along with the initial draft of the QIP to Finance Committee meeting on February 13, 2020 and then to the Board meeting on February 26, 2020. Monthly status update on the QIP will be provided to the Board by the CEO. The Head Start board representative will report out to the CWPC.	Finance Committee on February 13, 2020; Board meeting on February 26, 2020 and forward.	Emilia Reyes and Rebecca Heinrich	Committee meeting packets.	Committee meeting packets and meeting minutes.	On-going- Report and QIP provided via Finance Committee on February 13, 2020 with CEO update to Board on February 26, 2020. Updates continue.

Program Improvement Plan

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Updated January 2021

Program Improvement Plan
Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Updated January 2021

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Compute the Federal Interest generated with the 1900 Building A for evaluation as potential disallowed cost.	March – September 2020	Rebecca Heinricy, Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	Supporting square footage occupancy worksheets.	Supporting computation worksheets.	The external auditors completed their procedures including a computation of Federal Interest and potential disallowed costs.
Present updated Federal Interest computations for 1900 Building A to the Board of Directors	September 30, 2020	Rebecca Heinricy, Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	External auditor's report and calculations	External auditor's report and calculations	Complete – The Board of Commissioners received the auditor's final report which included federal interest computations on September 30, 2020.
External CPA firm to provide training and technical assistance to Finance Office personnel based on outcome of their agreed upon procedures.	October 2020	Applicable Finance Office personnel	External Auditor guidance	Sign-in sheets will be utilized to document those in attendance.	Complete – Training was completed on October 27 and was attended by staff as well as members of the Board of Commissioners. Internal audit staff completed additional training in December.

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Program Improvement Plan

Updated January 2021

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
One member of the Board of Commissioners will participate in the training and technical assistance provided by the External CPA firm based on outcome of their agreed upon procedures	October 2020	At least one member of the Board of Commissioners including a member of the Finance Committee	External Auditor guidance	Sign-in sheets will be utilized to document those in attendance.	Complete – Training was completed on October 27 and was attended by staff as well as members of the Board of Commissioners.
External auditor will present recommendations to the Board of Commissioners.	June 10, 2020 & September 30, 2020	External Auditor; Emilia Reyes	External Auditor guidance	Board Agenda item and minutes	Complete – The external auditors presented their findings and report to the Board of Commissioners on September 30, 2020. The Board accepted the report.
Compute the reduction for depreciation allocated to Head Start on assets with Federal Interest prior to January 2019.	September 30, 2020	Rebecca Heinrich and Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	Fixed Asset records, general ledger, and Federal Interest computation.	Federal Interest computation worksheet and fixed asset records.	Complete – The external auditor has computed an updated depreciation amount which excludes potential disallowed costs and resulting updated Federal Interest. This report was accepted by the Board of Commissioners on September 30.

Program Improvement Plan

Updated January 2021

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Update computation of federal interest for the FEP facility incorporating recommendations from the external auditor.	September 30, 2020	Rebecca Heinricy and Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	External Auditor guidance	Federal Interest computation worksheet and supporting documents	Complete – An updated federal interest calculation was included in the report accepted by the Board of Commissioners on September 30. The report and work papers were shared with OHS for review.
Review allocation of interest, bond amortization, and mortgage principal across all occupants and their funding sources to ensure Federal Share and Non-Federal Share are accurately reported.	June 17, 2020	Rebecca Heinricy, Darlene Trujillo, Susan Shiomi, Mary Xiong, Jim Rodriguez, External Auditor	Occupancy records, general ledger, and facility cost allocation rate history.	Facility cost pool allocation historical documents and general ledger.	This analysis has been prepared and further review and research into impact is on-going.
Update documentation of procedures used in the computation of the Federal Interest based on recommendations from the external auditors.	December 16, 2020	Rebecca Heinricy	External Auditor guidance	Federal Interest / SF-429 Procedures	Complete— The Board of Commissioners approved additional updates on December 16. Update— The Board of Commissioners will consider additional updates on December 16.
Obtain Board approval for any necessary SF-429 revision and final QIP status December 2020.	December 2020	Board of Commissioners; Emilia Reyes, Jim Rodriguez	External auditor recommendations	SF-429	Updated— QIP will be approved and submitted timely within the new

Program Improvement Plan
Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Updated January 2021

					deadline-Complete – The updated SF-429 was approved and submitted on December 17, 2020.
Amend and file, if necessary, revised SF-429 report via Online Data Collection (OLDC) within GrantSolutions.gov based upon CEO and Board approval.	December 30, 2020	Emilia Reyes; Rebecca Heinricy; Darlene Trujillo; Jim Rodriguez	External recommendations auditor	SF-429	Updated – SF 429 will be approved and filed timely within the new deadline-Complete – SF-429 was submitted on December 17, 2020.

Summary of progress towards outcome:
~~Fresno EOC will complete and timely file any outstanding reporting pending results of the meeting with OHS scheduled for December 17, 2020, met with Region IX and OHS representatives on December 17, 2020 and agreed to Option 2. The SF-429 was promptly submitted reconciling to the amounts agreed upon in Option 2. Fresno EOC staff will work with OHS to review and accept the terms of the forthcoming disallowance and release of federal interest.~~



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Finance
Agenda Item #: 12B5	Director: Rebecca Heinrich
Subject: Funding List	Officer: Jim Rodriguez

Background

The information presented below is intended to keep the Committee apprised on the funding that is currently awarded to the Agency.

As of date	January 1, 2021 Current	July 1, 2020 Prior Quarter	January 1, 2020 Prior year
Awarded funding:	\$211.9 million	\$169.3 million	\$159.5 million

Significant changes in awarded funding from prior periods include:

Increases in funding: Head Start 0-5 to 18 months - \$30,478,612; Energy Services (2021 LIHEAP and CARES) - \$9,407,079; COVID Equity - \$2,560,671; 2021 CSBG - \$1,911,934; Advance Peace - \$1,141,000; DAWN - \$1,000,000; LGBTQ Sierra Health Foundation - \$1,000,000

Staff would also like to keep the Commission apprised of the expiration of the Dental Transformative Initiative for approximately \$5,124,010 over a 3.5 year period, as this is a significant decrease in funding.

The contract list contains the following:

- 35 Programs
- 56 Funding Sources
- 165 Contracts
- 68 Funding Periods

A list of the funds received by Access Plus Capital for the purpose of issuing loans in the amount of \$20 million is also provided.

As a reminder, the above amounts reflect full grant award periods and do not represent funding for a 12-month period. The schedules also include in-kind contributions / awards.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION
FUNDING AS OF 1/1/21**

PROGRAM	FUNDING SOURCE	CONTRACT YEAR		AMOUNT	SUBTOTAL
1 ACCESS PLUS CAPITAL - SBA Microloan Technical Assistance Program	U.S. Small Business Administration	Jul-20	Jun-21	213,982	
2 ACCESS PLUS CAPITAL - Go Biz	CA Governor's Office	Oct-20	Sep-21	135,550	
3 ACCESS PLUS CAPITAL- Heron Foundation COVID-19 via Fresno EOC	Heron Foundation	May-20	Apr-22	200,000	
4 ACCESS PLUS CAPITAL- James Irvine Foundation	James Irvine Foundation	Dec-20	Dec-21	500,000	
5 ACCESS PLUS CAPITAL- EDA COVID-19	U.S. Department of Commerce/ Economic Development Administration	Dec-20	Dec-21	50,000	
6 ACCESS PLUS CAPITAL - Wells Fargo SOSB	Wells Fargo	Apr-20	Apr-21	40,000	
7 ACCESS PLUS CAPITAL - Wells Fargo COVID19	Wells Fargo	Apr-20	Apr-21	368,247	
8 ACCESS PLUS CAPITAL - JP Morgan Chase	JP Morgan Chase	Dec-18	Dec-21	300,000	
9 ACCESS PLUS CAPITAL - JP Morgan Chase Pro Neighborhoods	JP Morgan Chase	Dec-18	Dec-21	2,550,000	4,357,779
10 ADVANCE PEACE	CalVIP	Oct-20	Dec-23	925,000	
11 ADVANCE PEACE	California Endowment	Oct-20	Dec-23	75,000	
12 ADVANCE PEACE	City of Fresno	Oct-20	Aug-21	125,000	
13 ADVANCE PEACE	Central Valley Community Foundation	Jan-21	Dec-21	1,000	
14 ADVANCE PEACE	New Venture Fund	Jan-21	Dec-21	15,000	1,141,000
15 AFRICAN AMERICAN CAPACITY BUILDING	California Endowment	Jan-21	Dec-21	50,000	
16 AFRICAN AMERICAN CAPACITY BUILDING	Vesper Society	Jan-21	Dec-21	1,000	51,000
17 BLACK CHILD LEGACY CAMPAIGN	Central Valley Community Foundation	Dec-20	Dec-21	20,000	20,000
18 COVID EQUITY PROJECT (City) - AFRICAN AMERICAN COALITION	City of Fresno	Aug-20	Mar-21	912,000	
19 COVID EQUITY PROJECT (County) - AFRICAN AMERICAN COALITION	County of Fresno	Aug-20	Jun-21	1,648,671	2,560,671
20 COMMUNITY SERVICES BLOCK GRANT - 2020	State Community Services & Development	Jan-20	May-21	1,911,934	
21 COMMUNITY SERVICES BLOCK GRANT - Discretionary	State Community Services & Development	Jan-20	May-21	32,000	
22 COMMUNITY SERVICES BLOCK GRANT - 2021	State Community Services & Development	Jan-21	May-22	1,911,934	
23 COMMUNITY SERVICES BLOCK GRANT - CARES Act	State Community Services & Development	Mar-20	May-22	2,592,952	
24 COMMUNITY SERVICES BLOCK GRANT - CARES Act Discretionary	State Community Services & Development	Mar-20	May-22	40,370	6,489,190
25 DAWN	City of Fresno	Aug-20	Dec-24	1,000,000	1,000,000
26 ENERGY SERVICES - 2020- DOE	State Community Services & Development	Jul-20	Dec-21	350,000	
27 ENERGY SERVICES - 2019- Solar DAP	State Community Services & Development	Jun-19	Dec-21	2,500,000	
28 ENERGY SERVICES - 2020- Liheap Weatherization	State Community Services & Development	Oct-19	Jun-21	2,764,202	
29 ENERGY SERVICES -2020 LIHEAP (Cash Assistance)	State Community Services & Development	Oct-19	Dec-21	2,112,511	
30 ENERGY SERVICES -2020 LIHEAP (In-kind)	PG&E	Oct-19	Dec-21	5,659,257	
31 ENERGY SERVICES -2020 DAP Utility Assistance	State Community Services & Development	Oct-19	Dec-21	151,902	
32 ENERGY SERVICES - 2020- DAP Weatherization	State Community Services & Development	Oct-19	Dec-21	227,853	
33 ENERGY SERVICES -2021 LIHEAP (Weatherization)	State Community Services & Development	Oct-20	Sep-21	1,208,752	
34 ENERGY SERVICES -2021 LIHEAP (Cash Assistance)	State Community Services & Development	Oct-20	Sep-21	1,545,566	
35 ENERGY SERVICES -2021 LIHEAP (In-kind)	PG&E	Oct-20	Sep-21	4,144,338	
36 ENERGY SERVICES - LIHEAP CARES (Weatherization)	State Community Services & Development	Oct-20	Jun-21	220,572	
37 ENERGY SERVICES -LIHEAP CARES (Cash Assistance)	State Community Services & Development	Oct-20	Jun-21	807,496	
38 ENERGY SERVICES -LIHEAP CARES (In-kind)	PG&E	Oct-20	Jun-21	1,480,355	
39 ENERGY SERVICES - City of Fresno (CDBG)	City of Fresno	Jul-18	Jun-21	285,000	
40 ENERGY SERVICES - ENERGY PARTNERS	RHA, INC (P G & E)	Jan-21	Jun-21	55,678	
41 ENERGY SERVICES - Transformative Climate Communities Program	City of Fresno (Strategic Growth Council)	May-19	May-21	1,856,429	25,369,911

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION
FUNDING AS OF 1/1/21**

PROGRAM	FUNDING SOURCE	CONTRACT YEAR		AMOUNT	SUBTOTAL
42 FRESNO STREET SAINTS - FUSD	Fresno Unified School District	Jul-20	Jun-21	367,523	
43 FRESNO STREET SAINTS - Chevron	Chevron	Sep-17	Dec-21	17,500	
44 FRESNO STREET SAINTS - CDBG	City of Fresno	Jan-21	Sep-21	46,500	
45 FRESNO STREET SAINTS - Kings Estate	Kings View Estate	Jan-19	Dec-21	21,600	
46 FRESNO STREET SAINTS - Training Institute	Union Pacific Foundation	Oct-19	Sep-21	14,400	
47 FRESNO STREET SAINTS - After School Program	Rite Aid Foundation	Oct-19	Sep-21	20,000	
48 FRESNO STREET SAINTS - TCC Community Garden	City of Fresno	Aug-15	Apr-24	98,000	
49 FRESNO STREET SAINTS-Transformative Climate Communities Program	City of Fresno (Strategic Growth Council)	Jul-19	Jun-21	105,367	690,890
50 FOOD SERVICES	Third Party - Home Bound Meals	Jan-21	Dec-21	2,340,000	
51 FOOD SERVICES	Third Party - Catering	Jan-21	Dec-21	300,000	
52 FOOD SERVICES	CAFÉ EOC	Jan-21	Dec-21	100,000	
53 FOOD SERVICES	Intercompany - Fresno EOC Head Start	Jan-21	Dec-21	1,708,300	
54 FOOD SERVICES	Intercompany - Fresno EOC- Sanctuary	Jul-20	Jun-21	22,170	
55 FOOD SERVICES	Intercompany - Fresno EOC- SOUL	Jul-20	Jun-21	13,600	
56 FOOD SERVICES	Intercompany Catering	Jul-20	Jun-21	19,250	
57 FOOD SERVICES	FMAAA - FFS	Jul-20	Jun-21	400,000	
58 FOOD SERVICES	USDA - At Risk	Oct-20	Sep-21	73,400	
59 FOOD SERVICES	USDA - Summer & Winter Meals	Oct-20	Sep-21	630,930	
60 FOOD SERVICES	FMAAA - COVID MEALS	Jan-21	Dec-21	1,380,000	
61 FOOD SERVICES	Fee for service / MOU contracts	Jul-20	Jun-21	900,000	
62 FOOD SERVICES - Sisters of St. Joseph Food Distribution	Sisters of St. Joseph Health Care Foundation	Jul-20	Jun-21	75,000	
63 FOOD SERVICES - Market Match	Ecology Center	Jan-21	Dec-21	26,177	
64 FOOD SERVICES - Cal Fresh Outreach Project	Kaiser Permanente	Oct-19	Sep-21	95,000	8,083,827
65 CALIFORNIA STATE PRESCHOOL	USDA	Oct-20	Sep-21	14,000	
66 CALIFORNIA STATE PRESCHOOL	Parent Fees	Jul-20	Jun-21	125	
67 CALIFORNIA STATE PRESCHOOL	State - Department of Education	Jul-20	Jun-21	1,074,224	
68 HEAD START / EARLY HEAD START	USDA	Oct-20	Sep-21	1,634,015	
69 HEAD START / EARLY HEAD START	US Department of HHS	Jan-20	Jun-21	68,770,488	
70 HEAD START / EARLY HEAD START	IN-KIND	Jan-20	Jun-21	16,111,880	87,604,732
71 HEALTH SERVICES - ADOLESCENT FAMILY LIFE PROGRAM	CDPH-MCAH	Jul-20	Jun-23	1,791,999	
72 HEALTH SERVICES	Essential Access Health-Title X	Apr-20	Mar-21	295,000	
73 HEALTH SERVICES	Third Parties	Apr-20	Mar-21	686,834	
74 HEALTH SERVICES - Tattoo Removal	Fresno Police Department	Oct-19	Sep-22	48,204	
75 HEALTH SERVICES - CA PREP	State - Department of Health	Jul-18	Jun-21	1,200,000	
76 HEALTH SERVICES - Digital Initiative for Youth	US Department of HHS through UCSF	Oct-16	Sep-21	1,308,762	
77 HEALTH SERVICES - Glow! Group Prenatal Care	First 5 of Fresno County	Sep-19	Jun-23	550,000	
78 HEALTH SERVICES - Promoting Optimal Health for Rural Youth	The Regents of of the Univ. of CA through UCSF	Jul-20	Jun-23	829,916	
79 HEALTH SERVICES - COVID-19 Farmworkers Harvest	County of Fresno	Aug-20	Jun-21	500,000	
80 HEALTH SERVICES - School Based Sealant	County of Fresno	Dec-19	Jun-22	520,000	
81 HEALTH SERVICES - In-Home Care Services	County of Fresno	Jul-20	Jun-22	550,000	
82 HEALTH SERVICES - TOBACCO CAM PROJECT	County of Fresno Department of Public Health	Sep-19	Jun-21	200,000	
83 HEALTH SERVICES - RURAL TOBACCO	State - Department of Health	Jul-20	Jun-25	1,111,054	9,591,769

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION
FUNDING AS OF 1/1/21**

PROGRAM	FUNDING SOURCE	CONTRACT YEAR		AMOUNT	SUBTOTAL
84 LCC-California Endowment- Corpsmember Supportive Services	California Endowment	Feb-13	Dec-21	15,000	
85 LCC-YOUTHBUILD/AmeriCorps 19-20	Corporation for National and Community Service	Aug-19	Aug-21	159,905	
86 LCC-YOUTHBUILD/AmeriCorps 20-21	Corporation for National and Community Service	Aug-20	Aug-22	155,500	
87 LCC-Prop 1 San Joaquin River Parkway	Wildlife Conservation Board State of CA	Oct-16	Feb-21	959,934	
88 LCC- CCC Proposition 68	California Conservcacion Corps (CCC)	May-19	Apr-21	304,466	
89 LCC -CCC Proposition 68 Phase II	California Conservcacion Corps (CCC)	May-20	Dec-21	489,357	
90 LCC-DOC RECYCLING CYCLE 34	CALRECYCLE	Jul-19	Jun-21	1,761,778	
91 LCC-DOC RECYCLING CYCLE 35	CALRECYCLE	Jul-20	Jun-22	1,738,792	
92 LCC-BUY BACK CENTER	Friant Buy Back Center	Jan-20	Dec-21	50,000	
93 LCC-YOUTHBUILD DEPARTMENT OF LABOR	US Department of Labor Employment and Training Administration	Jan-20	Apr-23	1,500,000	
94 LCC-Public Lands-Youth Conseration Activities on Reclamation Lands	U.S Dept. of the Interior, Bureau of Reclamation (BREC)	Oct-20	Sep-21	90,000	
95 LCC-Fresno County Workforce Investment Board	Fresno Regional Workforce Investment Board (FRWIB)	Feb-20	Feb-21	80,000	
96 LCC-Calfire Central Valley Forestry Corps	Fresno Regional Workforce Investment Board (FRWIB)	Aug-20	Jun-22	150,000	
97 LCC/Sanctuary - Homeless Employment Program	City of Fresno	Oct-20	Jun-21	76,122	
98 LCC-FFS Dental Clinic Health Service Yard Maintenance	Intercompany - Fresno EOC Health Services	Jan-20	Dec-21	4,303	
99 LCC-FFS Franklin Head Start Yard Maintenance	Intercompany - Fresno EOC Head Start	Jan-20	Dec-21	14,400	
100 LCC-FFS RDA	City of Fresno-Successor Agency to RDA	Jul-20	Jul-21	16,992	
101 LCC-Facility Rental	Office of The County of Fresno Public Defender	Feb-18	Dec-21	3,240	
102 LCC-Transformative Climate Communities Program	City of Fresno (Strategic Growth Council)	May-19	May-21	1,521,582	
103 LCC-CCC ACTIVE TRANSPORTATION PROGRAM	California Conservcacion Corps (CCC)	Sep-18	Mar-21	271,428	
104 LCC-CCC Non-Residential Program	California Conservcacion Corps (CCC)	Aug-20	Jun-21	24,000	
105 LCC-CCC Prop 84	California Conservcacion Corps (CCC)	Jan-21	Oct-21	92,357	
106 LCC-California Community Reinvestment Grant	State of California	Oct-19	Sep-21	300,000	
107 LCC- YOUTHBUILD CALIFORNIA CHARTER SCHOOL	YBCSC	Jul-20	Jun-21	125,000	9,904,156
108 SANCTUARY - Human Trafficking Victim Assist.(HV) Program	CalOES Victim Services and Public Safety Branch	Apr-20	Mar-21	476,190	
109 SANCTUARY - OVC	U.S. Department of Justice	Oct-18	Sep-21	774,999	
110 SANCTUARY - OVC for Minor Victims	U.S. Department of Justice	Oct-19	Sep-22	499,998	
111 SANCTUARY - Slave 2 Nothing	Slave 2 Nothing Foundation	May-19	no end date	30,000	
112 SANCTUARY - Slave 2 Nothing	Slave 2 Nothing Foundation	Jun-20	no end date	30,000	
113 SANCTUARY - SOUL Rental Income	Intercompany	Jul-20	Jun-21	83,949	
114 SANCTUARY - Shelter Donations	Donations	Jan-21	Dec-21	12,000	
115 SANCTUARY - Shelter Basic Center	US Department of HHS	Oct-18	Sep-21	600,000	
116 SANCTUARY - Shelter	USDA	Jul-20	Jun-21	1,200	
117 SANCTUARY - Shelter Renovations	City of Fresno	Dec-19	Jun-21	368,000	
118 SANCTUARY - Shelter Homeless Youth Emergency Services Pilot	CalOES Victim Services and Public Safety Branch	Apr-17	Mar-22	2,500,000	
119 SANCTUARY - Shelter County Homeless Youth Service	County of Fresno	Jul-19	Jun-21	327,884	
120 SANCTUARY - Shelter City HEAP Youth Services	City of Fresno	Jul-19	Jun-21	300,000	
121 SANCTUARY - MAP	County of Fresno	Nov-19	Jun-21	284,529	
122 SANCTUARY - LGBTQ YSUD	Sierra Health Foundation: Center for Health Program Management	Mar-20	Nov-22	1,000,000	
123 SANCTUARY - SOS	Central Valley Community Foundation	Jan-15	no end date	30,000	
124 SANCTUARY - SOS Donations	Donations	Jan-21	Dec-21	23,000	

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION
FUNDING AS OF 1/1/21**

PROGRAM	FUNDING SOURCE	CONTRACT YEAR		AMOUNT	SUBTOTAL
125 SANCTUARY - PHOENIX	US Department of HUD	Sep-19	Aug-21	399,442	
126 SANCTUARY - PROJECT HEARTH	US Department of HUD	Oct-19	Sep-21	279,938	
127 SANCTUARY - HERO Team 2	US Department of HUD	Sep-19	Aug-21	525,000	
128 SANCTUARY - Home Plate	US Department of HUD	Sep-19	Aug-21	343,598	
129 SANCTUARY - PROJECT RISE	US Department of HUD	Nov-20	Oct-21	307,588	
130 SANCTUARY - Project HOPE	Fresno City College	Dec-20	Jun-22	400,000	
131 SANCTUARY & LCC - Homeless Employment	City of Fresno	Oct-20	Jun-21	76,122	
132 SANCTUARY - Harvest Calls	Central Valley Community Foundation	No Grant Period		50,000	
133 SANCTUARY - Client Rental Income	Clients	Sep-20	Aug-21	30,000	9,753,437
134 SCHOOL AGE CHILD CARE/FEDERAL BLOCK GRANT	State - Department of Education	Jul-20	Jun-21	592,402	
135 SCHOOL OF UNLIMITED LEARNING	State - Department of Education ADA	Jul-20	Jun-21	2,143,950	
136 SCHOOL OF UNLIMITED LEARNING	State - Department of Education EPA	Jul-20	Jun-21	36,000	
137 SCHOOL OF UNLIMITED LEARNING	FUSD – Property Tax	Jul-20	Jun-21	181,625	
138 SCHOOL OF UNLIMITED LEARNING	FUSD-Federal Lottery Funding	Jul-20	Jun-21	37,260	
139 SCHOOL OF UNLIMITED LEARNING	Federal - Department of Education - Title Grants	Jul-20	Jun-21	73,776	
140 SCHOOL OF UNLIMITED LEARNING	USDA	Jul-20	Jun-21	28,500	
141 SCHOOL OF UNLIMITED LEARNING	State - Department of Education-Mandate Block Grant	Jul-20	Jun-21	8,437	
142 SCHOOL OF UNLIMITED LEARNING	State - Department of Education-CARES Funding	Jul-20	Jun-21	49,806	
143 SCHOOL OF UNLIMITED LEARNING	Donations & Miscellaneous	Jul-20	Jun-21	13,000	3,164,756
144 STOP THE VIOLENCE	California Endowment	Jan-21	Dec-21	100,000	100,000
145 TRAINING & EMPLOYMENT SERVICES -FOSTER GRANDPARENTS	Corporation for National and Community Service	Jul-20	Jun-21	449,339	
146 TRAINING & EMPLOYMENT SERVICES - URBAN AREA YOUNGER YOUTH	Fresno Regional Workforce Investment Board (FRWIB)	Jul-20	Jun-21	1,159,164	
147 TRAINING & EMPLOYMENT SERVICES - VALLEY APPRENTICESHIP CONNECTIONS	Fresno County EDC	May-20	Apr-21	375,000	
148 TRAINING & EMPLOYMENT SERVICES - VALLEY APPRENTICESHIP CONNECTIONS	County of Fresno - Probation	May-18	Apr-21	792,000	
149 TRAINING & EMPLOYMENT SERVICES - VALLEY APPRENTICESHIP CONNECTIONS	State Center Community College District	May-19	Mar-21	250,890	3,026,393
150 Transform Fresno - Prime Community Engagement Partner	City of Fresno	May-20	Mar-26	177,000	
151 Transform Fresno - Direct Outreach Community Partner	City of Fresno	May-20	Mar-26	164,200	
152 Transform Fresno - Media and Communications Community Partner	City of Fresno	May-20	Mar-26	144,000	
153 Transform Fresno - Event Coordination Community Partner	City of Fresno	May-20	Mar-26	77,000	562,200
154 TRANSIT SYSTEMS	State Local Transportation Funds - TDA 4.5 Funds	Jul-20	Jun-21	1,657,025	
155 TRANSIT SYSTEMS	Donations / Special Trips	Jul-20	Jun-21	5,000	
156 TRANSIT SYSTEMS	Central Valley Regional Center	Jul-20	Jun-21	2,540,000	
157 TRANSIT SYSTEMS	Food Delivery (all)	Jul-20	Jun-21	700,000	
158 TRANSIT SYSTEMS	Intercompany - Fresno EOC Head Start	Jul-20	Jun-21	770,000	
159 TRANSIT SYSTEMS	Intercompany - Fresno EOC Head Start (Janitorial)	Jul-20	Jun-21	200,000	
160 TRANSIT SYSTEMS	County of Fresno - CalWorks	Jul-20	Jun-21	403,620	
161 TRANSIT SYSTEMS	Fresno Council of Governments Planning Grant	Jul-20	Jun-21	50,000	
162 TRANSIT SYSTEMS	Taxi Script	Jul-20	Jun-21	14,000	
163 TRANSIT SYSTEMS	County of Fresno - Dept of Behavioral Health	Jul-20	Jun-21	50,000	
164 TRANSIT SYSTEMS	Madera County Transit (5 year contract)	Jul-19	Jun-24	5,067,508	11,457,153
165 WOMEN, INFANTS AND CHILDREN	State - Department of Health	Oct-20	Sep-21	5,769,643	
166 WOMEN, INFANTS AND CHILDREN	State - Department of Health	Oct-20	Sep-21	21,241,507	27,011,150
				<u>211,940,014</u>	<u>211,940,014</u>

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION
FUNDING AS OF 1/1/21**

PROGRAM	FUNDING SOURCE	CONTRACT YEAR		AMOUNT	SUBTOTAL
LOAN FUNDING					
1 Access Plus Capital- Citibank Loan	Citibank	Jan-19	Dec-23	700,000	
2 Access Plus Capital - EDA_Hollister	U.S Department of Commerce_EDA_City of Hollister	Jul-15	Jun-21	265,639	
3 Access Plus Capital - EDA_COVID-19	U.S Department of Commerce_EDA_COVID-19	Dec-20	Dec-21	500,000	
4 Access Plus Capital - CDFI Fund	U.S. Department of the Treasury	Oct-18	Sep-21	750,000	
5 Access Plus Capital - CDFI Fund	U.S. Department of the Treasury	Dec-19	Dec-22	714,000	
6 Access Plus Capital - BBVA	BBVA USA	Oct-19	Oct-29	700,000	
7 Access Plus Capital - Beneficial State Bank	Beneficial State Bank	Jun-17	Jun-21	1,000,000	
8 Access Plus Capital- Farmers & Merchants Bank	F & M Bank	Apr-19	Apr-24	1,000,000	
9 Access Plus Capital - Fresno First Bank	Fresno First Bank	Oct-17	Nov-21	500,000	
10 Access Plus Capital - COIN	Rabobank/Mechnics Bank	Nov-14	Nov-24	1,000,000	
11 Access Plus Capital - COIN	Wells Fargo	Nov-14	Nov-24	500,000	
12 Access Plus Capital - EQ2	Union Bank	Apr-15	May-25	500,000	
13 Access Plus Capital	Wells Fargo	Jun-19	Jun-24	200,000	
14 Access Plus Capital - EQ2	Wells Fargo	Sep-11	Sep-21	250,000	
15 Access Plus Capital- EQ2 DCC	Wells Fargo	Oct-16	Oct-26	750,000	
16 Access Plus Capital - EQ2	Tri Counties Bank	Aug-18	Aug-23	2,000,000	
17 Access Plus Capital - SBA Microloan Program 2	US Small Business Administration	Jul-12	Jul-22	750,000	
18 Access Plus Capital - SBA Microloan Program 3	US Small Business Administration	Jul-13	Jul-23	1,250,000	
19 Access Plus Capital - SBA Microloan Program 4	US Small Business Administration	Jul-16	Jul-26	1,250,000	
20 Access Plus Capital - SBA Microloan Program 5	US Small Business Administration	Aug-20	Aug-30	500,000	
21 Access Plus Capital - USDA Rural Microenterprise Assistance Program	US Department of Agriculture	Dec-10	Dec-30	500,000	
22 Access Plus Capital - USDA Intermediary Relending Program	US Department of Agriculture	Jun-14	Jun-44	500,000	
23 Access Plus Capital - USDA Intermediary Relending Program	US Department of Agriculture	Sep-16	Sep-46	500,000	
24 Access Plus Capital - Rabobank	Rabobank/Mechnics Bank	May-17	May-22	1,500,000	
25 Access Plus Capital - CAFI	Community Action Financial Institute	Jul-17	Jul-24	350,000	
26 Access Plus Capital - CAFI	Community Action Financial Institute	Apr-18	Mar-25	100,000	
27 Access Plus Capital - SBA Intermediary Lending Pilot Program	US Small Business Administration	Aug-11	Aug-31	1,000,000	19,529,639
				19,529,639	19,529,639



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Finance
Agenda Item #: 12B6	Director: Rebecca Heinricy
Subject: Non-competitive procurements	Officer: Jim Rodriguez

Background

The information presented below is intended to keep the Committee apprised on any procurements made through a non-competitive procurement process.

In accordance with the Accounting Policies and Procedures Manual, Noncompetitive Procurements are “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]):

- 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.” A report on the non-competitive procurement awards is to be made to the Board of Commissioners.

Vendor	Purpose	Amount	Justification
Creative Bus Sales	Food Services - funding received from the No Kids Hungry campaign "Share Our Strength" will be used to purchase a used school bus. The bus will be retrofitted and used to deliver meals to low-income youth ages 18 and under in the rural communities of Fresno County.	\$ 70,306	Vendor is the only source of supply (used school bus) to meet the proposed program requirements and community need.



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Finance
Agenda Item #: 12B7	Director: Rebecca Heinricy
Subject: Health Insurance Report	Officer: Jim Rodriguez

Background

The information presented below is intended to keep the Committee apprised on the financial status of the Agency's self-funded health insurance plan.

As of December 31, 2020, the health insurance reserve is at \$3.9 million, which covers approximately 4.4 months of average expenditures. To date, contributions from programs and employees for 2020 total \$11,880,570 while the Fund paid out \$10,722,441 in expenses. COVID-19 related health claims allocated to CSBG CARES are \$65,197. The health insurance report is included for reference.

Changes to the health insurance plan in 2019 through 2021 include:

- Effective January 2019: 5% increases in Employer and Employee premiums, and increase the coverage of preventive dental procedures from 80% to 100%.
- Effective January 2020: 4% overall increase in Employer premiums and 22% overall increase in Employee premiums. Wellness plan now has the same annual deductible but will have a 25% discounted employee premium. The employee + child and employee + children tiers were consolidated.
- Effective January 2021: 6% increase in Employer premiums and an average 16% increase to Employee premiums.
- Below table presents a sample of the 2021 monthly health insurance premium tier rates. Rates vary depending on the type of coverage selected.

	Agency	Employee (Wellness Incentive)	Total Premium
Employee(EE) Only	\$ 594	\$ 108	\$ 702
EE +Child(ren)	\$ 1,074	\$ 192	\$ 1,266
EE + Family	\$ 1,428	\$ 258	\$ 1,686
EE + Spouse	\$ 1,194	\$ 210	\$ 1,404

FRESNO EOC
HEALTH INSURANCE FUND REPORT
 THROUGH DECEMBER 31, 2020

	2020												2019				
	January	February	March	April	May	June	July	August	September	October	November	December	YTD totals Jan - Dec	Mo. Avg. Prev 12 mos	YTD totals Jan - Dec	Annual Jan - Dec	Annual Mo. Avg Jan - Dec
Beginning Fund Balance	2,754,344	2,763,301	3,239,640	3,459,125	3,129,669	3,437,375	3,609,043	3,272,292	3,199,846	3,406,884	3,591,051	3,910,752					
Income																	
Agency Contributions	764,269	926,323	936,853	910,416	898,686	892,243	599,411	642,330	891,077	891,640	856,217	850,472	10,059,937	838,328	9,551,207	9,551,207	795,934
Additional Agency Contr.	-	-	-	141	85	-	-	-	-	48,813	5,021	11,137	65,197	5,433	266,968	266,968	22,247
Employee Contributions	169,247	254,529	172,963	171,034	85,018	80,986	78,805	162,949	166,889	91,269	161,342	160,405	1,755,436	146,286	1,633,863	1,633,863	136,155
Total Income	933,516	1,180,852	1,109,816	1,081,591	983,789	973,229	678,216	805,279	1,057,966	1,031,722	1,022,580	1,022,014	11,880,570	990,048	11,452,038	11,452,038	954,336
Expenses																	
Health Claims Paid	522,608	294,706	439,030	937,674	284,680	500,940	601,294	496,407	416,945	519,238	433,907	722,001	6,169,430	514,119	7,210,969	7,210,969	600,914
Dental Claims Paid	40,011	64,322	54,514	47,659	23,110	16,495	40,366	56,725	54,531	45,432	61,100	42,363	546,628	45,552	704,388	704,388	58,699
Prescriptions Paid	199,983	169,145	217,113	247,094	191,765	100,191	193,702	146,273	201,477	142,480	54,305	119,295	1,982,823	165,235	2,555,607	2,555,607	212,967
Vision Claims Paid	10,011	11,476	7,284	5,770	4,032	6,968	8,980	8,213	9,022	7,808	9,366	9,025	97,955	8,163	115,300	115,300	9,608
Stop Loss Premiums	112,415	113,050	114,712	115,206	114,710	114,673	113,965	113,683	112,549	110,492	110,066	116,486	1,362,007	113,501	1,245,746	1,245,746	103,812
Stop Loss Claims	(17,462)	(5,085)	0	0	0	0	0	0	0	(33,286)	(20,951)	(43,013)	(119,798)	(9,983)	(885,228)	(885,228)	(73,769)
Life Insurance Premiums	14,653	14,707	14,787	14,751	14,769	14,563	14,479	14,231	14,465	14,151	13,957	13,901	173,414	14,451	173,967	173,967	14,497
Pinnacle	14,626	14,610	15,207	15,224	14,901	14,867	14,802	14,769	14,621	14,293	14,260	14,327	176,507	14,709	171,324	171,324	14,277
Blue Cross	15,155	15,156	15,715	15,671	15,599	15,564	15,492	15,474	15,349	15,044	14,991	14,045	183,255	15,271	177,354	177,354	14,780
Benefits Consultant	7,722	7,722	7,722	7,721	7,749	7,750	7,750	7,768	7,769	7,769	7,768	7,769	92,979	7,748	155,000	155,000	12,917
Employee Assist. Program	1,876	1,877	1,876	1,877	1,876	1,877	1,877	1,876	1,877	1,877	1,876	1,876	22,518	1,877	22,511	22,511	1,876
Preferred Chiropractors	783	783	787	787	784	782	778	778	771	756	753	757	9,299	775	6,139	6,139	512
Other Expenses	2,179	2,044	1,584	1,613	2,108	1,671	1,483	1,528	1,552	1,501	1,481	1,460	20,204	1,684	25,900	25,900	2,158
ACA Fees	0	0	0	0	0	5,220	0	0	0	0	0	0	5,220	475	20,807	20,807	1,734
Total Expenses	924,560	704,513	890,331	1,411,047	676,083	801,561	1,014,968	877,725	850,928	847,555	702,879	1,020,292	10,722,441	893,576	11,699,785	11,699,785	974,982
Current Fund Activity (net)	8,956	476,339	219,485	(329,456)	307,706	171,668	(336,752)	(72,446)	207,038	184,167	319,701	1,722	1,158,130	96,471	(247,747)	(247,747)	(20,646)
Ending Fund Balance	2,763,301	3,239,640	3,459,125	3,129,669	3,437,375	3,609,043	3,272,292	3,199,846	3,406,884	3,591,051	3,910,752	3,912,474	3,912,474				
Enrollment																	
Employee only-Traditional	349	347	338	333	330	326	333	326	325	315	318	323		330		314	
High-Deduct	44	40	40	42	43	44	40	45	45	46	42	22		41		23	
Family coverage-Traditional	448	452	465	469	468	469	468	464	458	452	451	490		463		502	
High-Deduct	29	31	31	31	30	30	30	29	29	27	26	13		28		11	
Dental coverage only	39	38	35	35	37	37	37	36	34	31	32	37		36		41	
Temp/On Call Plan	0	0	0	0	0	0	0	0	0	0	0	1		0		1	
Total employees enrolled	909	908	909	910	908	906	908	900	891	871	869	886		898		893	
Total dependants covered																	
Average contributions per employee	1,027	1,300	1,221	1,189	1,083	1,074	747	895	1,187	1,185	1,177	1,154		1,103		1,069	
Average expenses per employee	1,017	776	979	1,551	745	885	1,118	975	955	973	809	1,152		995		1,092	

Estimated # months funded: 4.4



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Finance
Agenda Item #: 12B8	Director: Rebecca Heinrich
Subject: Investment Report	Officer: Jim Rodriguez

Background

The information below is presented to keep the Committee apprised on the status of the Agency's investment accounts.

As of December 31, 2020, the Agency holds these investments to 1> maintain cash funding items such as the health insurance reserve and accrued vacation liability and 2> provide pledged collateral from Fresno EOC for Access Plus Capital's \$700,000 loan from Citibank.

	Wells Fargo	Citibank (pledged)	Total
Cash & Cash Equivalents	\$ 66,303	\$ 17,362	\$ 83,665
Corporate Fixed Income	287,271	-	287,271
Certificates of Deposit (CD)	3,035,219	759,797	3,795,015
Stocks	15,738	-	15,738
Total	\$ 3,404,531	\$ 777,158	\$ 4,181,689
Minus unrealized gains on CDs	97,224	9,797	107,020
General Ledger balance	\$ 3,307,307	\$ 767,362	\$ 4,074,669

Total annual interest earned on these fixed income investments is \$88,020 providing an average rate of 2.24%. Interest rates received on the Corporate Fixed Income investments range between 3.5% and 4.5%. These are long-term holdings with maturity dates after 2022. The Certificates of Deposit have interest rates between 0.05% and 3.5%; and a tiered maturity date structure to provide for both shorter-term maturities and longer investments past 2023. Investments with very low interest rates also have very short maturity schedules.

The funds at Self-Help Federal Credit Union are returning 0.26% interest.



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Energy Services, Fresno Street Saints, and LCC
Agenda Item #: 12B9	Directors: David Wear, Mark Wilson, and Jeff Davis
Subject: Variance Reports	Officer: Jim Rodriguez

Background

The information presented below is intended to keep the Committee apprised on the fiscal status of selected program(s) within the Agency that are routinely shared with Program Directors and Executive staff.

The following prepared financial analysis reports will be presented:

- Energy Services – as of December 2020
- Fresno Street Saints – as of December 2020
- Local Conservation Corps (LCC) – as of October 2020

**FINANCE OFFICE
INTEROFFICE MEMO**

DATE: FEBRUARY 2, 2021
TO: DAVID WEAR
CC: EMILIA REYES, MICHELLE TUTUNJIAN, JIM RODRIGUEZ
FROM: REBECCA HEINRICY
SUBJECT: ENERGY SERVICES VARIANCE REPORT – DECEMBER 2021

LIHEAP 2020: (10/01/19 – 6/30/21)

Revenue: Grant from CSD contains two components Weatherization at \$2,764,202 and Cash Assistance including all administrative costs at \$2,112,511. Additionally, there is a budget of \$5,659,257 for non-consideration payments paid directly by PG&E. The project period is 71% complete.

Expenses: Year- to-date expenses are \$1,256,954 for weatherization, \$1,342,013 for cash assistance, and \$1,985,240 for non-consideration. This represents 57% of the combined budget.

Observations: The 2020 LIHEAP contract period overlaps with the 2019 LIHEAP contract as the 2019 LIHEAP contract did not end until June 2020. Weatherization jobs-in-progress cannot be invoiced until the weatherization work is complete. COVID-19 has impacted the ability of programs to access client homes for weatherization purposes.

LIHEAP 2021: (10/01/20 – 9/30/21)

Revenue: Grant from CSD contains two components Weatherization at \$1,208,752 and Cash Assistance including all administrative costs at \$1,545,566. Additionally, there is a budget of \$4,144,338 for non-consideration payments paid directly by PG&E. The project period is 25% complete.

Expenses: There are no expenses to date due to utilizing the 2020 LIHEAP and LIHEAP CARES funding first. Full utilization of funds is anticipated.

LIHEAP CARES: (10/01/20 – 6/30/21)

Revenue: Grant from CSD contains two components Weatherization at \$220,572 and Cash Assistance including all administrative costs at \$807,496. Additionally, there is a budget of \$1,480,355 for non-consideration payments paid directly by PG&E. The project period is 44% complete.

Expenses: Year- to-date expenses are \$18,175 for weatherization, \$484,705 for cash assistance, and \$1,177,146 for non-consideration. This represents 67% of the combined budget, primarily as the non-consideration expenses are at 80% of budget.

Observations: LIHEAP CARES contract overlaps with the 2020 and 2021 LIHEAP contract. Fully utilization of funds is anticipated.

DAP 2020: (10/1/19 - 12/31/21)

Revenue: Grant from CSD contains two components Weatherization at \$227,853 and Cash Assistance including all administrative costs at \$61,058. Additionally, there is a budget of \$90,844 for non-consideration payments paid directly by PG&E. The project period is 56% complete.

Expenses: Year- to-date expenses are \$180,628 for weatherization, \$53,592 for cash assistance, and \$144,093 for non-consideration. This represents 86% of the total budget.

Observations: This program is operating in alignment with budget as efforts are being made to fully expend the contract prior to expiration.

DOE Weatherization: 2017 (06/15/18 - 12/31/20)

Revenue: Grant from DOE is for \$1,074,178. The project period is complete.

Expenses: Year- to-date expenses are \$1,074,178, or 100% of budget.

Observations: This funding cycle has been extended multiple time with additional funding being awarded to the contract. Funding was fully utilized.

DOE Weatherization 2020: (06/15/20 - 12/31/21)

Revenue: Grant from DOE is for \$350,000. The project period is complete.

Expenses: There are no reported expenditures to date due to utilization of 2017 DOE funding first.

Observations: Full utilization of funding is anticipated.

Solar DAP 2020: (6/1/19 - 12/31/21)

Revenue: Grant from CSD is for \$2,500,000. Program period is 61% complete.

Expenses: Expenses to date are \$54,454, or 2% of the budget.

Observations: This program was delayed by the impact of COVID-19. These funds are primarily to provide solar training to our subcontractors. However, the planned training facility has not been available during the pandemic. We anticipate full utilization of all funding prior to grant expiration and are reviewing additional training models that can be implemented during the current conditions.

TCC SOLAR/WX: (May 2019 – May 2021)

Revenue: Grant from City of Fresno is for a total of \$3,208,378. Of this amount, \$900,742 is associated with internal Energy Services operations. Program period is 80% complete.

Expenses: Expenses for the Energy Services operations are \$220,559, or 25% of the budget.

Observations: COVID-19 delayed operations within this program. Work on homes cannot be billed to the contract until the units are fully complete. As a result, the amount billed does not reflect the

work completed in any homes that are in progress or capture information on home identified as being eligible.

CDBG Roofing: (August 2018 – December 2020)

Revenue: Grant from City of Fresno is for a total of \$285,000. Program period is complete pending approval of the change order submitted to extend this performance period.

Expenses: Expenses to date are \$263,148, or 35% of the budget.

Observations: A change order to extend this contract period was submitted and we are waiting on the approval from the City of Fresno. Funding provides for roof repair and/or replacement to income owner-occupied eligible homes in the City. This work prepares the homes for subsequent installation of solar PV panels on the roof and weatherization leveraging other Energy funding discussed above. Due to COVID-19, the last home was repaired in April 2020.

Energy Savings Assistance Program: (01/01/19 – 12/31/20)

Revenue: Revenue is from the contract with Richard Heath & Associates (RHA) and the administrative fee reimbursements provided by our contractors, due to the pass-thru nature of this funding. While the RHA contract award term reflects a two-year period, each year has its own funding and measure requirements. The 2020 program contract is \$825,500 for 635 homes. Revenue is earned based on a price per measure installed matrix.

Expenses: Billings for installed measures in 2020 are approximately \$106,228 on 88 homes.

Observations: This funding is leveraged with CSD grants to provide enhanced weatherization services. The unrestricted funds from the administrative fees are utilized to cover costs incurred for oversight of these funds.

CSD 680
LIHEAP Weatherization
20B-2008

Term: 10/1/19-6/30/2021

A/R ID# EO569 ACCT# 4105

	YTD Total	Budget	Remaining Balance
SECTION 10 - ADMINISTRATIVE COSTS			
Salaries/Wages/Taxes	91,191		
Fringe Benefits	28,879		
Facilities (acct#5240,5255, 5405, 5435, 5550)	10,329		
Telephone(acct#5570)	984		
Audit Costs (acct#5160)	1,035		
Office Expense	6,910		
Indirect	60,167		
Subtotal Section 10	199,494	221,136	21,642
SECTION 20 - WEATHERIZATION PROGRAM COST			
Intake (2% of Section 30)	106,779	221,136	114,357
Outreach (5% of Section 30)	65,474	138,210	72,736
Training and Technical Assistance (up to 2% of Section 30)	92,693	138,210	45,517
Direct Program Activities (Sundowner-CSD rpt)	566,725	1,625,228	1,058,503
Direct Program Activities (labor)	66,525	169,418	102,893
Admin (Other Prgm cost)	150,549	170,000	19,451
Insurance (acct#5620, 5635)	15,308	17,000	1,692
LINE 160 ATO	108,863	150,000	41,137
General Operations	81,964	120,000	38,036
vehicle usage fee	2,076	15,000	12,924
Subtotal Section 20	1,256,954	2,764,202	1,507,248
SECTION 30 - TOTAL BUDGET (WZ)	1,456,449	2,985,338	1,528,889
SECTION 40 - TOTAL HOUSEHOLDS	169	460	291

CSD 670
LIHEAP

Contract # 20B-2008
Project # 71200 HEAP/ECIP
Term: 10/01/19 - 06/30/2021
A/R ID # EO562 ACCT # 4105

	YTD Expenses	Budget	Balance
Section 10 - ASSURANCE 16 PROGRAM COSTS # 71202			
Assurance 16 Activities	237,147	556,909	319,762
SECTION 20 - ADMINISTRATIVE COST # 71201			
Administrative Costs	401,437	556,909	155,472
Weatherization Administrative Costs	188,758		
Salaries and Wages	72,950		
Fringe Benefits/taxes	25,229		
Miscellaneous Indirect (acct# 5144)	80,363		
Audit Costs (acct# 5160)	1,382		
Pest Control Services (acct# 5220)	123		
Facilities (acct# 5205, 5237, 5255, 5285,5405, 5415, 5435,5230)	8,543		
Security Services (acct# 5260)	2,076		
Utilities/Water/Sewage (acct# 5270, 5280)	2,983		
Office Supplies (acct# 5520, 5522, 5525, 5535, 5550, 5555, 5560, 5930) 5539	10,869		
Telephone (acct# 5570, 5571)	7,253		
Other costs (acct# 5330, 5145)	908		
SECTION 30 - PROGRAM COSTS (ECIP & HEAP)			
Intake (8% of ECIP/HEAP Consideration/Nonconsideration Allocation) # 71204	139,125	232,636	93,511
Outreach (5% of ECIP/HEAP Consideration/Nonconsideration Allocation) #71203	200,714	332,898	132,184
Training and Technical Assistance (T&TA) #71205	4,618	73,159	68,541
SUBTOTAL SECTION 30	344,457	638,693	294,236
SECTION 40 - PROGRAM SERVICES COSTS			
ECIP EHCS Emergency Heating & Cooling Services (EHCS)	327,831		
Liability Insurance	3,512		
Automation Supplemental (not exceed \$50,000)	15,789		
ECIP Wood, Propane, Oil Payments	6,925		
HEAP Wood, Propane, Oil Payments	4,915		
SUBTOTAL SECTION 40	358,973	360,000	1,027
Nonconsideration Costs (ECIP&HEAP) - #71200			
Fast track Electric and Gas Payments	661,170	2,829,629	2,168,459
HEAP Electric and Gas Payments	1,324,070	2,829,629	1,505,558
(Direct pmt from State to PG&E)	1,985,240	5,659,257	3,674,017
Section 60 - Total Funds-ECIP, HEAP, ASS 16 (with Non-consideration) (includes fast track)	3,327,253	7,771,768	4,444,515
TOTAL HEAP/ECIP BUDGET (Consideration Only)	1,342,013	2,112,511	770,498

CSD 680
LIHEAP CARES
20U-2557
Term: 07/1/20-04/30/21
A/R ID# ACCT# 4105

Report Period	Total	Budget	Remaining Balance
SECTION 10 - ADMINISTRATIVE COSTS			
Audit Costs (acct#5160)	22		
Indirect	1,267		
Subtotal Section 10	1,288	21,646	20,358
SECTION 20 - WEATHERIZATION PROGRAM COST			
Intake (2% of Section 30)	8,855	21,646	12,791
Outreach (5% of Section 30)	-	13,529	13,529
Training and Technical Assistance (up to 2% of Section 30)	-	13,529	13,529
Direct Program Activities (Sundowner-CSD rppt)	-	206,868	206,868
General Operations	8,032	15,000	6,968
Subtotal Section 20	16,887	270,572	253,685
SECTION 30 - TOTAL BUDGET (WZ)	18,175	292,218	274,043
SECTION 40 - TOTAL HOUSEHOLDS	0	0	0

CSD 670

LIHEAP

Contract # 20U-2557

Project # 71220-71225 CARES

Term: 7/1/20-9/30/21

A/R ID # EO562 ACCT # 4105

	YTD Expenses	Budget	Balance
Section 10 - ASSURANCE 16 PROGRAM COSTS # 71222			
Assurance 16 Activities	104,757	132,022	27,265
SECTION 20 - ADMINISTRATIVE COST # 71221			
Administrative Costs	61,963	132,022	70,059
Salaries and Wages	18,382		
Fringe Benefits/taxes	5,034		
Indirect	33,776		
Audit Costs	581		
Facilities	1,234		
Office Supplies	2,657		
Telephone	290		
Other costs	10		
SECTION 30 - PROGRAM COSTS (ECIP & HEAP)			
Intake (8% of ECIP/HEAP Consideration/Nonconsideration Allocation)	127,065	157,905	30,840
Outreach (5% of ECIP/HEAP Consideration/Nonconsideration Allocation)	86,743	98,690	11,947
Training and Technical Assistance #71225	413	39,476	39,063
SUBTOTAL SECTION 30	214,222	296,071	81,849
SECTION 40 - PROGRAM SERVICES COSTS #71220			
ECIP EHCS Emergency Heating & Cooling Services (EHCS)	94,719	187,381	92,662
HEAP Wood, Propane, Oil Payments	9,044	10,000	956
SUBTOTAL SECTION 40	103,763	197,381	93,618
SUBTOTAL SECTION 50 (Business Continuation Plan Costs)		50,000	50,000
Nonconsideration Costs (ECIP&HEAP) -			
Fast track Electric and Gas Payments	-	-	-
HEAP Electric and Gas Payments	1,177,146	1,480,355	303,209
(Direct pmt from State to PG&E)	1,177,146	1,480,355	303,209
Section 60 - Total Funds-ECIP, HEAP, ASS 16 (w/ non-consideration)	1,661,851	2,237,851	576,000
(includes fast track)			
TOTAL HEAP/ECIP BUDGET (Consideration Only)	484,705	807,496	272,791

DAP Weatherization
 Project# 72210
 Contract Period - 10/01/19-12/31/20
 A/R ID# DapWx
 Acct# 4105

	YTD Total	Budget	Balance
SECTION 10- ADM COSTS (5% of contract)			
Salaries and fringe	11,460		
Office Expense	210		
Audit costs	114		
Indirect Costs	6,445		
TOTAL SECTION 10	18,228	18,228	-
SECTION 20 - PROGRAM COSTS			
Direct Program Activities (Measures)	156,261	186,839	30,578
Intake	9,362	18,228	8,866
Outreach	9,211	11,393	2,182
Wages field Staff	5,794	6,000	206
Training & Technical Assistance	-	5,393	5,393
TOTAL SECTION 20	180,628	227,853	47,225
SECTION 30 - TOTAL COSTS	198,856	246,081	47,225
SECTION 40 - TOTAL HOUSEHOLDS	104	70	(34)

Contract # 20D-1008
Project # 71210 DAP Cash Assistance
Term: 10/01/19 - 12/31/2021
A/R ID # EO562 ACCT # 4105

INTERNAL BUDGET

	YTD Expenses	Budget	Balance
Section 10 - ASSURANCE 16 PROGRAM COSTS # 71211			
Assurance 16 Activities	17,689	18,988	1,299
SECTION 20 - ADMINISTRATIVE COST # 71210			
Administrative Costs	18,988	18,988	-
Weatherization Administrative Costs	18,228		
Miscellaneous Indirect (acct# 5144)	751		
Audit Costs (acct# 5160)	9		
SECTION 30 - PROGRAM COSTS (ECIP & HEAP)			
Intake (8% of ECIP/HEAP Consideration/Nonconsideration Allocation)	5,121	5,340	219
Outreach (5% of ECIP/HEAP Consideration/Nonconsideration Allocation)	3,035	3,995	960
SUBTOTAL SECTION 30	8,155	9,335	1,180
ECIP Wood, Propane, Oil Payments	6,277	8,869	2,592
HEAP Wood, Propane, Oil Payments	2,482	4,878	2,396
SUBTOTAL SECTION 40	8,759	13,747	4,988
Nonconsideration Costs (ECIP&HEAP) - #71216			
Fast track Electric and Gas Payments	39,287	39,287	-
HEAP Electric and Gas Payments	51,214	51,557	343
(Direct pmt from State to PG&E)	90,501	90,844	343
Section 60 - Total Funds-ECIP, HEAP, ASS 16 (with non-consideration)	144,093	151,902	7,809
(includes fast track)			
TOTAL HEAP/ECIP BUDGET (consideration only)	53,592	61,058	7,466

DOE WEATHERIZATION - 2017
Contract# 17C-4006
Project# 73000
Contract Period - 6/15/18-12/31/20
A/R ID# EO662
Acct# 4105

	YTD Total	Budget	Balance
SECTION 10- ADMIN COSTS (5% of contract)			
Salaries and fringe	37,140		
Travel	30		
Office Expense	1,212		
Audit costs	394		
Indirect Costs	22,862		
TOTAL SECTION 10	61,638	61,638	-
SECTION 20 - PROGRAM COSTS			
Client Education	16,976	16,976	-
Direct Program Activities (Measures)	524,675	524,675	-
Health & Safety (Not to exceed 25% of the total of Line 12)	238,090	238,090	-
Intake	52,324	52,324	-
Outreach	32,159	32,159	-
Insurance	1,318	1,318	-
Out of state travel	3,470	3,470	-
Automotive fuel and repair	10,766	10,766	-
Training & Technical Assistance	49,526	49,526	-
General Operating Expenses	83,236	83,236	-
TOTAL SECTION 20	1,012,540	1,012,540	-
SECTION 30 - TOTAL COSTS	1,074,178	1,074,178	-
SECTION 40 - TOTAL HOUSEHOLDS	104	80	(24)

Solar DAP
Contract# 19D-9001
Project# 77300
Contract Period - 6/15/19-12/31/2020
A/R ID# DAP
Acct# 4105

	YTD Total	Budget	Balance
Contract Administration (77300)			
Administration	34,924	125,000	90,076
TOTAL Line A	34,924	125,000	90,076
Deliverable Costs (Phase I: Intro Training)			
Introductory Training (Line B) 77301		22,410	
Fresno EOC	4,860	-	
Merced	5,040	-	
CRP	9,630	-	
TOTAL	19,530	22,410	2,880
Deliverable Costs (Phase II: Training & Equipment) 77302			
Mock Roofing (Line D)	-	9,360	9,360
Per Diem Mock roofing (Line E)	-	1,500	1,500
Peer Trainer (sponsored Install trng) Line F	-	21,600	21,600
Peer Support Line G	-	2,160	2,160
Shade Measurement training (Line H)	-	4,050	4,050
Manufacturer- sponsored install training (Line I)	-	36,000	36,000
Shade Assessment Tools Line J	-	24,500	24,500
PV Installs			
Agency PV Installations Line K 77305	-	1,949,063	1,949,063
Peer Trainer Installs Line L 77306	-	229,500	229,500
Additional Installs	-	74,857	74,857
TOTAL	-	2,253,420	2,253,420
TOTAL COSTS	54,454	2,500,000	2,445,546
TOTAL HOUSEHOLDS	-	100	100
TOTAL HOURS	217		

FINANCE OFFICE INTEROFFICE MEMO

DATE: FEBRUARY 2, 2021
TO: NICOLE HUTCHINGS
CC: EMILIA REYES, MICHELLE TUTUNJIAN, JIM RODRIGUEZ
FROM: REBECCA HEINRICY
SUBJECT: FRESNO STREET SAINTS – DECEMBER 2020

FSS – Fresno Unified School District (69918)

Funding Source: Fresno Unified School District

Funding Period: July 1, 2020 – June 30, 2021

Funding Amount: \$367,523

Expenses: Total expenses are \$127,802, or 35% of budget. Funding period is 50% complete.

Observations: Program operations are impacted by the current pandemic. Project focuses on student school attendance through family mentoring program, community leadership, and recruitment of families and students at the applicable school sites.

FSS – Community Development Block Grant (CDBG) (69927)

Funding Source: City of Fresno - CDBG

Funding Period: October 1, 2019 – December 31, 2020

Funding Amount: \$25,000

Expenses: Total expenses are \$25,000. Funding period is complete.

Observations: Program provides after school and recreation programming for youth in Southwest Fresno including mentoring, homework assistance, recreation and educational field trips. Funds were fully utilized.

FSS – Donations (69901)

Funding Source: Various

Funding Period: January 1, 2017 – current

Funding Amount: \$22,422

Expenses: Total expenses are \$17,039.

Observations: As of December, there is approximately \$5,383 available for future support.

FSS – Kings View Estates (69930)

Funding Source: Kings View Estates – Hacienda Mirabella Apartments

Funding Period: January 1, 2020 until terminated by either party

Funding Amount: \$1,800 per month

Expenses: Total expenses are \$22,559 to date.

Observations: Program is to provide educational enrichment program and resident services at the King View Estates. Once sites are able to reopen, the remaining volunteer stipend amount will be utilized.

FSS – Community Services Block Grant (CSBG) (69900)

Funding Source: Community Services and Development

Funding Period: January 1, 2020 – December 31, 2020

Funding Amount: \$112,414

Expenses: Total expenses are \$76,926, or 68% of budget. Funding period for CSBG funding was extended to May 31, 2021. No additional CSBG funding was allocated from the 2021 CSBG award.

Observations: Remaining funding will support program operations from January – May 2021.

FSS – TCC Solar (97200)

Funding Source: City of Fresno – Transformative Climate Communities

Funding Period: June 1, 2019 – June 30, 2021

Funding Amount: \$105,367

Expenses: Total expenses are \$52,690.

Observations: Outreach services are performed to identify and enroll eligible homes into the TCC Solar program. COVID-19 has impacted service delivery.

FSS – Citizen Bank (69935)

Funding Source: Citizen Bank

Funding Period: July 1, 2020 – June 30, 2021

Funding Amount: \$10,000

Expenses: Funds have not yet been spent but will be used to support program outcomes.

FSS – Chevron (69909)

Funding Source: Chevron

Funding Period: September 1, 2017 – December 31, 2019

Funding Amount: \$17,500

Expenses: Total expenses are \$12,732, or 73% of budget.

Observations: This grant supports the Fresno Street Saints' 4-H Educational Enrichment and Youth Advocacy program. According to the contract, the grant remains until the completion of the purpose or expenditure of all funds, whichever last occurs. As of December, there is approximately \$4,768 available for future support.

FSS – Wells Fargo (69902)

Funding Source: Wells Fargo Bank

Funding Period: January 1, 2021 – June 30, 2021

Funding Amount: \$15,000

Expenses: Funds are for 2021 operations.

FSS – TCC Community Garden (69940-44)

Funding Source: City of Fresno – Transformative Climate Communities

Funding Period: June 1, 2019 – June 30, 2022

Funding Amount: \$98,000

Expenses: Total expenses are \$39,681.

Observations: Funding is supports the construction and maintenance of a community garden. The planning phase is complete and the community garden is developed.

FSS – Rite Aid (69931)

Funding Source: Rite Aid Foundation – KidCents

Funding Period: October 1, 2019 – June 30, 2021

Funding Amount: \$20,000

Expenses: Total expenses are \$7,224 to date.

Observations: Funding is used to support of the educational enrichment program.

FSS – Union Pacific Foundation (69932)

Funding Source: Rite Aid Foundation

Funding Period: October 1, 2019 – June 30, 2021

Funding Amount: \$14,400

Expenses: No expenses have been incurred to date. Funding will be used to support training and program operations.

Fresno Street Saints - FUSD

Monthly Progress Report

As of December 31, 2020

Grant Period: July 1, 2020 through June 30, 2021

Project ID #: 69918

Total Months 12

Contract Time Lapsed: 50%

Months in Progr 6

PROGRAM	ANNUAL BUDGET	YTD ACTUAL	YTD BALANCE	YTD % USED
REVENUE				
FUSD	367,523	139,563	\$ 227,960	38%
TOTAL REVENUE	367,523	139,563	\$ 227,960	38%
PERSONNEL COST			\$ -	
Salaries	113,385	48,349	\$ 65,036	43%
Fringe	42,256	15,322	\$ 26,934	36%
TOTAL PERSONNEL	155,641	63,671	\$ 91,970	41%
PROGRAM COST			\$ -	
Office Supplies	1,000	67	\$ 933	7%
Telephone	1,680	720	\$ 960	43%
Copier Rental	1,180	702	\$ 478	59%
Laptops (5)	5,000		\$ 5,000	0%
Program Activities - Field T	3,000		\$ 3,000	0%
Parent Group Meetings	3,000		\$ 3,000	0%
Stipends	171,000	52,750	\$ 118,250	31%
INDIRECT			\$ -	
Admin (perso 7.62%)	26,022	9,893	\$ 16,129	38%
	-	-	\$ -	0%
Total Non- Personnel	211,882	64,132	\$ 147,750	30%
Total Expenditures	367,523	127,803	\$ 239,720	35%
Net Income (Loss)	-	11,760		

Fresno Street Saints - CDBG

Monthly Progress Report

As of December 31, 2020

Grant Period: October 1, 2019 through December 31, 2020
 Project ID #: 69927 Total Months 15
 Contract Time Lapsed: 100% Months in Progress 15

PROGRAM	ANNUAL BUDGET	YTD ACTUAL	YTD BALANCE	YTD % USED
REVENUE				
CDBG	25,000	25,000	-	100%
TOTAL REVENUE	25,000	25,000	-	100%
PERSONNEL COST				
Salaries	16,659	16,659	-	100%
Fringe	4,159	4,159	(0)	100%
TOTAL PERSONNEL	20,818	20,818	(0)	100%
PROGRAM COST				
Stipend	2,100	2,100	-	100%
Supplies	338	338	0	100%
Admin 7.50%	1,744	1,744	(0)	100%
Total Non- Personnel	4,182	4,182	0	100%
Total Expenditures	25,000	25,000	(0)	100%
Net Income (Loss)	(0)	(0)		

Fresno Street Saints - Donations

Monthly Progress Report

As of December 31, 2020

Grant Period: January 1, 2017 - ongoing

Project ID #: 69901

PROGRAM	ANNUAL BUDGET	YTD ACTUAL	YTD BALANCE	YTD % USED
REVENUE				
CSBG	1,769	1,769	-	100%
Billing Income-Third Party	698	698	-	100%
Donation	19,955	19,955	-	100%
TOTAL REVENUE	22,422	22,422	-	0%
PROGRAM COST				
Stipend	6,158	1,150	5,008	19%
Rental	250	250	-	100%
Janitorial Services	100	100	-	100%
Security Service	1,731	1,731	-	100%
Field Trips	356	356	-	100%
Out of County Travel	2,151	2,151	-	100%
Program Supplies	9,692	9,692	-	100%
Office Expense	97	97	-	100%
Contract Services	300	300	-	100%
Other	6	6	-	100%
Admin 7.50%	1,563	1,187	376	76%
Audit 0.12%	19	19	0	100%
Total Expenditures	22,422	17,039	5,384	76%
Net Income (Loss)	(0)	5,383		

Fresno Street Saints - Hacienda Mirabella Apartments-Kings View Estates

Monthly Progress Report

As of December 31, 2020

Grant Period: January 1, 2020 until terminated by either contract party
 Project ID #: 69930 Total Months 12
 Contract Time Lapsed: 100% Months in Progress 12

PROGRAM	ANNUAL BUDGET	YTD ACTUAL	YTD BALANCE	YTD % USED
REVENUE				
Hacienda Mirabella Apts.	27,000	27,000	-	100%
TOTAL REVENUE	27,000	27,000	-	100%
PERSONNEL COST				
Salaries	11,708	11,708	-	100%
Fringe	1,633	1,633	-	100%
TOTAL PERSONNEL	13,341	13,341	-	100%
PROGRAM COST				
Volunteer Stipends	6,521	3,300	3,221	51%
Janitorial	2,080	2,080	-	100%
Food	1,667	1,667	-	100%
Program Supplies	401	401	-	100%
Field Trips	-	-	-	0%
Insurance	173	173	-	100%
Admin 7.50%	1,572	1,572	-	100%
Audit 0.12%	25	25	-	100%
Total Non- Personnel	12,439	9,218	3,221	74%
Total Expenditures	25,780	22,559	3,221	88%
Net Income (Loss)	1,220	4,441		

Fresno Street Saints - CSBG

Monthly Progress Report

As of December 31, 2020

Grant Period: January 1, 2020 through December 31, 2020

Total Months 12

Project ID #: 69900

Months in Progress 12

Contract Time Lapsed: 100%

PROGRAM	ANNUAL BUDGET	YTD ACTUAL	YTD BALANCE	YTD % USED
REVENUE				
CSBG	112,414	76,926	35,488	68%
Misc. Income				
TOTAL REVENUE	112,414	76,926	35,488	68%
PERSONNEL COST				
Salaries	47,439	30,699	16,740	65%
Fringe	21,456	14,139	7,317	66%
TOTAL PERSONNEL	68,895	44,838	24,057	65%
PROGRAM COST				
Contract Services	5,000	5,000	-	100%
Office Supplies	436	436	(0)	100%
Security Services	285	285	(0)	100%
Janitorial	10,800	10,800	-	100%
Mileage	1,500	51	1,449	3%
Telephone	3,348	3,348	0	100%
Printing/Copier	4,445	4,445	(0)	100%
Insurance	1,123	1,123	(0)	100%
Stipends Mentors & Volunteers	16,582	6,600	9,982	40%
Total Non- Personnel	43,519	32,088	11,431	74%
Total Expenditures	112,414	76,926	35,488	68%
Net Income (Loss)	-	(0)		

Fresno Street Saints - TCC Solar

Monthly Progress Report

As of December 31, 2020

Grant Period:	July 1, 2019 through June 30, 2021		
Project ID #:	97200	Total Months	24
Contract Time Lapsed:	75%	Months in Progress	18

PROGRAM	ANNUAL BUDGET	YTD ACTUAL	YTD BALANCE	YTD % USED
REVENUE				
City of Fresno	105,367	57,169	48,198	54%
TOTAL REVENUE	105,367	57,169	48,198	54%
PERSONNEL COST				
Salaries	65,419	28,727	36,693	44%
Fringe	33,696	15,147	18,549	45%
TOTAL PERSONNEL	99,115	43,873	55,242	0%
PROGRAM COST				
Office Supplies	1,530	1,273	257	83%
Printing/Duplication	360	100	260	28%
Leased Copier	180	60	120	33%
Mileage	763	247	516	32%
Stipends	-	5,450	(5,450)	0%
INDIRECT				
Admin	3,419	1,688	1,732	49%
Total Non- Personnel	6,252	8,817	(2,565)	141%
Total Expenditures	105,367	52,690	52,677	50%
Net Income (Loss)	-	4,479		

Stipends expense is now included, budget may be modified to include stipends.

Fresno Street Saints - Citizen Bank

Monthly Progress Report

As of December 31, 2020

Grant Period: July 1, 2020 through June 30, 2021

Project ID #: 69935

Total Months 12

Contract Time Lapsed: 42%

Months in Progress 5

PROGRAM	ANNUAL BUDGET	YTD ACTUAL	YTD BALANCE	YTD % USED
REVENUE				
Citizen Bank	10,000	10,000	-	100%
TOTAL REVENUE	10,000	10,000	-	100%
Net Income (Loss)	10,000	10,000		

Note: No Expenditures to Report

Fresno Street Saints - Chevron

Monthly Progress Report

As of December 31, 2020

Grant Period: September 1, 2017 through completion of purpose / full expenditure

Project ID #: 69909

PROGRAM	ANNUAL BUDGET	YTD ACTUAL	YTD BALANCE	YTD % USED
REVENUE				
Chevron	17,500	17,500	-	100%
TOTAL REVENUE	17,500	17,500	-	100%
PROGRAM COST				
Stipends	10,000	8,977	1,023	90%
Incentives (gift cards)	1,200	1,035	165	86%
Field Trips	228	-	228	0%
Food	300	181	119	60%
Other	4,533	1,641	2,892	36%
Indirect				
Admin	1,219	884	335	72%
Audit	20	14	6	71%
Total Non- Personnel	17,500	12,732	4,427	73%
Total Expenditures	17,500	12,732	4,427	73%
Net Income (Loss)	-	4,768		

Fresno Street Saints - WELLS FARGO

Monthly Progress Report

As of December 31, 2020

Grant Period: January 1, 2021 through June 30, 2021

Total Months 6

Project ID #: 69902

Months in Progress 0

Contract Time Lapsed 0%

PROGRAM	ANNUAL BUDGET	YTD ACTUAL	YTD BALANCE	YTD % USED
REVENUE				
WELLS FARGO	15,000	15,000	-	100%
TOTAL REVENUE	15,000	15,000	-	100%
PERSONNEL COST				
Salaries	5,265	-	5,265	0%
Fringe	832	-	832	0%
TOTAL PERSONNEL	6,097	-	6,097	0%
PROGRAM COST				
Office Supplies	41	-	41	0%
Stipends Mentors & Volunteers	7,800	-	7,800	0%
Indirect/Audit	1,062		1,062	0%
Total Non- Personnel	8,903	-	8,903	0%
Total Expenditures	15,000	-	15,000	0%
Net Income (Loss)	0	15,000		

Fresno Street Saints - TCC Community Garden

Monthly Progress Report

As of December 31, 2020

Grant Period: July 1, 2019 through June 30, 2022

Project ID #: 69940-69944 Total Months 36

Contract Time Lapsed: 50% Months in Progress 18

PROGRAM	ANNUAL BUDGET	YTD ACTUAL	YTD BALANCE	YTD % USED
REVENUE				
City of Fresno	98,000	41,908	56,092	43%
TOTAL REVENUE	98,000	41,908	56,092	43%
PROGRAM COST				
Task 1	5,147	5,415	(268)	105%
Task 2	66,172	26,102	40,070	39%
Task 3	19,590	5,204	14,386	27%
Task 4 (Admin)	7,091	2,960	4,131	42%
Total Non- Personnel	98,000	39,681	58,319	40%
Total Expenditures	98,000	39,681	58,319	40%
Net Income (Loss)	-	2,227		

Fresno Street Saints - Rite Aid Foundation

Monthly Progress Report

As of December 31, 2020

Grant Period: October 1, 2019 through June 30, 2021
 Project ID #: 69931 Total Months 20
 Contract Time Lapsed: 70% Months in Progress 14

PROGRAM	ANNUAL BUDGET	YTD ACTUAL	YTD BALANCE	YTD % USED
REVENUE				
Rite Aid Foundation	20,000	20,000	-	100%
TOTAL REVENUE	20,000	20,000	-	100%
PERSONNEL COST				
Salaries	2,340	1,235	1,105	53%
Fringe	842	216	626	26%
TOTAL PERSONNEL	3,182	1,450	1,732	0%
PROGRAM COST				
Liaisons Mentors	10,400	3,200	7,200	31%
Professional Services Cons	500	263	237	53%
Program Supplies	3,502	1,547	1,955	44%
Field Trips	1,000	253	748	25%
INDIRECT				
Admin 7.50%	1,394	503	891	36%
Audit 0.12%	22	8	14	37%
Total Non- Personnel	16,818	5,774	11,044	34%
Total Expenditures	20,000	7,224	12,776	36%
Net Income (Loss)	-	12,776		

Fresno Street Saints - Union Pacific Foundation

Monthly Progress Report

As of December 31, 2020

Grant Period: October 1, 2019 through June 30, 2021

Project ID #: 69932 Total Months 20

Contract Time Lapsed: 70% Months in Progress 14

PROGRAM	ANNUAL BUDGET	YTD ACTUAL	YTD BALANCE	YTD % USED
REVENUE				
Union Pacific Foundation	14,400	14,400	-	100%
TOTAL REVENUE	14,400	14,400	-	100%
PROGRAM COST				
Food	7,500	-	7,500	0%
Child Care	3,000	-	3,000	0%
Program Supplies	1,630	-	1,630	0%
Curriculum	500	-	500	0%
Training	750	-	750	0%
INDIRECT				
Admin 7.50%	1,004	-	1,004	0%
Audit 0.12%	16	-	16	0%
Total Non- Personnel	14,400	-	14,400	0%
Total Expenditures	14,400	-	14,400	0%
Net Income (Loss)	-	14,400		

FINANCE OFFICE INTEROFFICE MEMO

DATE: JANUARY 4, 2021
TO: SHAWN RIGGINS
CC: EMILIA REYES, MICHELLE TUTUNJIAN, JIM RODRIGUEZ, JEFF DAVIS, SUSAN SHIOMI
FROM: REBECCA HEINRICY, LETICIA RODRIGUEZ, ANNE TRAN
SUBJECT: LCC VARIANCE REPORT – OCTOBER 2020

The Fresno Local Conservation Corps (LCC) operates a number of programs that are classified as either Grant Funded or Fee-For-Service. Grant funded projects are being reported on a project to date basis versus fee-for-service projects being reported on a calendar period.

Observations by project:

- **California Conservation Corps 2017 Active Transportation Program SB1 Program (60036)** – Grant period is from September 1, 2018 to March 31, 2021 (extended three months). The grant amount is \$271,428. Expenses are currently at \$71,999, or 27%. Project period is 84% complete. There is a 10% retainage on this grant that is held until the contract is closed out. Due to the impact of COVID-19 on the program, a request has been submitted to further extend the grant to December 2021.
- **BREC Public Lands (60026)** – This is a federal grant provided by the U.S. Dept. of Bureau of Reclamation for a project term of October 1, 2020 to September 30, 2021 for a grant amount of \$90,000. No expenses have been captured to date. Project period is 8% complete. The required match component of \$30,000 is satisfied by the rate difference between the median construction laborer rate in California and the rate paid to the corpsmembers.
- **California Conservation Corps Non-Residential Program (60081)** – Grant period is from August 24, 2020 to June 30, 2021. The grant amount is \$24,000 and is from California Conservation Corps. Expenses are \$450, or 2% of budget. Project period is 11% complete.
- **CalRecycle Grant RL34 2019/21 (61080, 61082, 61084, 61086)** - Contract is for a two-year period starting July 2019 and ending June 2021. The grant amount is \$1,761,778. Although the grant term is written for a two-year period, to avoid the need for term extension requests, grantees are encouraged to utilize the funding within the first year. The grant is 67% complete. Expenses are \$1,424,193, or 81% of budget. There is a 10% retainage on this grant that is held for payment until the contract is closed out.
- **CalRecycle Grant RL35 2020/22 (61080, 61082, 61084, 61086)** - Contract is for a two-year period starting July 2020 and ending June 2022. The grant amount is \$1,738,792. No expenses have been

incurred to date as the focus is on completing the RL34 cycle first. There is a 10% retainage on this grant that will be held until the contract is closed out.

- **Prop 1 (60930, 60931)** – Grant period is from October 17, 2016 to February 28, 2021 and was provided by San Joaquin River Parkway, Weed Management and Job Creation for \$959,934. Expenses are \$938,721 or 98% of budget and the project period is 92% complete. There is a required match of \$100,000 from staff time, facilities, fingerprint and transportation. There is a 10% retainage on this grant that is held until the contract is closed out.
- **YouthBuild AmeriCorps 2018-19 (60104, 60105, 60106)** – The grant amount of \$140,050 is for the period of August 15, 2018 and has been extended due to COVID-19. Expenses are \$140,023, or 99.9% of budget. Project is complete. There is a 100% required match of \$140,050, which is currently at \$140,050 or 100% of the required amount. The match was obtained by the services from the YouthBuild Charter School which provide an educational benefit to the participants.
- **YouthBuild AmeriCorps 2019-20 (60107, 60108, 60109)** – The grant amount of \$159,905 is for the period of August 15, 2019 to August 14, 2021. Expenses are currently at \$53,562 or 34% of budget. Project is 61% complete. There is a required match of \$159,905. The match will be obtained by the services from the YouthBuild Charter School. Match to date is \$94,091 or 59%. Due to COVID-19, the two full-time AmeriCorps members vacated their positions. A budget modification has been submitted to utilize these funds in other line items.
- **YouthBuild AmeriCorps 2020-21 (60107, 60108, 60109)** – The grant amount of \$155,500 is for the period of August 15, 2020 to August 14, 2022. Expenses are currently at 0% of budget. In order for expenses to be incurred, an AmeriCorps member needs to be enrolled in the program. Project is 11% complete. There is a required match of \$155,500. The match will be obtained by the services from the YouthBuild Charter School.
- **YouthBuild DOL 17-20 (60075, 60076, 60077, 60078)** – Grant period is from September 1, 2017 to December 31, 2020 and has been extended to June 30, 2021 to allow for participant follow-up services. The grant amount is \$1,100,000 and is from the U. S. Department of Labor. This grant is structured with four months of planning, 24 months for operations, and 12 months for follow-up. Expenses are \$1,100,000, or 100% of budget. This grant allows for up to 10% of the budget to be shifted between line items.
- **YouthBuild DOL 19-23 (60072, 60073, 60079, 50072)** – Grant period is from January 1, 2020 to April 30, 2023. The grant amount is \$1,500,000 and is from the U. S. Department of Labor. This grant is structured with four months of planning, 24 months for operations, and 12 months for follow-up. Expenses are \$59,724 or 4% of budget. This grant allows for up to 10% of the budget to be shifted between line items. A 25% match of \$375,000 is required and will be obtained from YouthBuild Charter School instruction costs. Due to the impact of COVID-19, no corpsmembers have been enrolled into this project yet. A budget modification will be prepared as needed.
- **California Conservation Corp Prop 68 Phase I (60932, 60933, 60934)** - Grant period began May 15, 2019 and has been extended to April 23, 2021 by the California Conservation Corp for the amount of \$304,466. Expenses are \$29,981 or 10% of budget and the project period is 75% complete. The expenditures will accelerate when the construction of the elevator is in process. There is a 10% retainage on this grant that is held until the contract is closed out.

- **California Conservation Corp Prop 68 Phase II (60937, 60938, 60939)** - Grant period began May 15, 2020 and ends December 31, 2021. This project funded by the California Conservation Corp is for \$489,357. Expenses are \$30,000 or 6% of budget and the project period is 30% complete. The expenditures will accelerate when the construction of the second floor to include classrooms and restrooms begins. There is a 10% retainage on this grant that is held until the contract is closed out.
- **California Community Reinvestment Grant Prop 64 CalCRG (60935, 60936)** – The grant amount of \$300,000 for the period of October 1, 2019 to September 30, 2021. Expenses are \$73,270 or 24% of budget. This project period is 54% complete. Operations have been delayed by the impact of COVID-19, especially for the subcontractors .
- **City of Fresno Transformative Climate Community (TCC) Solar Program (67200, 67202)**- The full grant amount awarded is \$3,208,378. Of this amount, \$1,341,410 pertains to LCC and related operations for the period of May 16, 2019 to July 2, 2024. Other portions of the budget are for Energy Services, Fresno Street Saints outreach, and a contractor. Expenses incurred by LCC are \$336,043 or 25% of budget and the project period is 29% complete. To date, 13 solar installations have been completed and 22 households have been weatherized.
- **FRWIB Fresno County Forestry Corps. (60148):** Grant of \$80,000 awarded by the Fresno Regional Workforce Investment Board for the period of February 2020 – February 2021. Expenses to date are \$66,992 or 84% of budget. The project period is 75%. Funding will be fully expended.
- **FRWIB Calfire Central Valley Forestry Corps. (60143):** Funding of \$150,000 awarded by the Fresno Regional Workforce Investment Board for the period of August 2020 – June 2022. There are no expenses to date as this project will start following completion of the above project (60148). The project period is 14% complete. Clients to participate in this project will be identified by FRWIB.
- **Charter School (62416)** – The budget for school year 2020-21 is \$138,500, which is primarily funded through rental payments received from the charter school. YTD expenses are \$52,886 or 38% of budget. Project period is 33% complete. Primary expenses are for facility costs and coordination services, which includes personnel and supportive services expenses.
- **Friant Buy Back Center (61176)** – The project period is from January to December 2020. Revenue from collecting beverage cans and bottles and participating in PG&E energy efficient program for \$34,640 is from multiple sources such as Allan Company, State of California, and PG&E. This amount has been reduced due to the impact of COVID-19. YTD expenses are \$23,938 of which approximately 64% is personnel. The project period is 83% complete. Funds are retained for utilization in LCC program services which includes occasional vehicle fleet replacement for recycling utilization.
- **Fee-For-Service (60141, 60142, 60147, 60152, 60153, 60154, 60195, 60509):**
YTD actual revenue of \$151,833 was received through San Joaquin River Spano H Pond Drip, Landscaping services, Central California Foodbank, Creek fire water distribution, and weed abatement work. Offsetting expenses total \$149,702 which results in an unrestricted surplus of \$2,131. LCC also has \$14,016 available in unspent funds received in prior years associated with funds received in connection with contributions such as: Dyer Family Foundation, SEKI forestry work, PSE student reporting, corpsmember council, and the California Endowment.
- **CSBG (60000):** CSGB utilization to date is \$35,940 and is primarily for security, janitorial, and insurance expenses. CSBG funds approved for allocation to LCC for 2020-21 is \$110,000. The 2020

CSBG grant was extended to May 31, 2021 and funding will be fully utilized by completion of the grant period.

Fresno Economic Opportunities Commission Project Title: CCC - 2017 Active Transportation Program- SB1 September 01, 2018 - October 31, 2020 Project extended 3 months to 03/31/2021, total 31 months project Project # 60036				
<div> <div>Monthly report as of :</div> <div>10/31/20</div> <div>% Budget</div> <div>84%</div> </div>				
Budget Category	Original Budget September 18 - March 2021	YTD Actual LCC	YTD 10/31/20	% Spent as of 10/31/20
BUDGET				
California Conservation Corps (CCC)	271,428	71,999	199,429	27%
TOTAL	\$ 271,428	\$ 71,999	\$ 199,429	27%
Direct Project Personnel				
01-5010 Staff & Corpsmember Hours (9,120)	163,360	40,885	122,475	25%
01-5010 Project Manager (5% Sal +Fringe)	6,172	4,947	1,225	80%
01-5125 Technical Consultant	40,714	18,000	22,714	44%
TOTAL	\$ 210,246	\$ 63,833	\$ 146,413	30%
Direct Operating Expenses & Equipment				
01-5704 Material /Supplies	870	683	187	79%
01-5782 Equipment & Tools, etc.	2,400	1,962	438	82%
TOTAL	\$ 3,270	\$ 2,645	\$ 625	81%
Crew Equipment & Direct Project Support				
01-5776 Uniforms	20,000	1,796	18,204	9%
01-5315 Vehicle Fuels	11,200	1,484	9,716	13%
01-5350 Vehicle Repair & Maint.	8,400	623	7,777	7%
01-5605 Vehicle Insurance	7,000	4,494	2,506	64%
01-5570 Telephone	2,800	180	2,620	6%
01-5704 Specific Training Material /Supplies	6,000		6,000	0%
01-5782 Equipment & Tools, etc.	2,512		2,512	0%
TOTAL	57,912	8,577	49,335	15%
TOTAL COSTS	\$ 271,428	\$ 75,055	\$ 196,373	28%
	\$ -			

Note: Due to COVID-19, LCC facility is closed to the public, LCC is submitted No-Cost Ex

Fresno Economic Opportunities Commission

Project Name: Public Lands - Youth Conservation Activities on Reclamation Lands

Funding Source: U.S. Dept. of the Interior, Bureau of Reclamation (BREC)

Term: October 01, 2020 - September 30, 2021

2020-21 - Project # 60026

Match Requires \$ 30,000.00

Monthly report as of :		October-20	% Budget	8.33%
Budget Category	Original Budget October 2020 - September 2021	YTD Actual	BALANCE October-20	% Spent as of October-20
BUDGET				
U.S Dept. of Bureau of Reclamation	90,000.00	-	90,000.00	0.00%
TOTAL	\$ 90,000.00	\$ -	\$ 90,000.00	0%
SALARIES & FRINGES:				
salaries - staff & corpsmembers	53,846.00		53,846.00	0.00%
Fringe/Benefits - only staff	12,875.00		12,875.00	0.00%
TOTAL	66,721.00	-	66,721.00	0%
PROGRAM COSTS:				
5330 Mileage	4,600.00		4,600.00	0.00%
5766 Uniforms, Gear and Supplies	2,400.00		2,400.00	0.00%
5766 Lease Equipment & Tools for Trail Work	2,000.00		2,000.00	0.00%
TOTAL	9,000.00	0.00	9,000.00	0.00%
PROFESSIONAL SERVICES				
5125 Project Manager	8,000.00		8,000.00	0.00%
TOTAL	8,000.00	-	8,000.00	0.00%
5144 Administration	\$ 6,279.00		6,279.00	0.00%
TOTAL	\$ 6,279.00	\$ -	\$ 6,279.00	0.00%
TOTAL COSTS	\$ 90,000.00	\$ -	\$ 90,000.00	0.00%

Fresno Economic Opportunities Commission Project Title: CCC Non-Residential Program August 24, 2020 - June 30, 2021 Project # 60081					
		Monthly report as of :	10/31/20	% Budget	11%
Budget Category		Original Budget	YTD Actual	YTD	% Spent as of
		August 2020 - June 2021		10/31/20	10/31/20
BUDGET					
	California Conservation Corps (CCC)	24,000.00	450.00	23,550.00	2%
	TOTAL	\$ 24,000.00	\$ 450.00	\$ 23,550.00	2%
Corpsmemeber Training Budget					
01-5125	On-Site Laborer's Union Courses/Active Shooter Training	2,000.00		2,000.00	0%
01-5798	Materials : Journals, pens, paper, certificates	1,000.00		1,000.00	0%
01-5800	Equipment:	1,000.00		1,000.00	0%
	TOTAL	4,000.00	-	4,000.00	0%
Career Development/Job Readiness Budget					
01-5766/5758/5815	Courses, classes, workshops to assist CM's in prepare search	1,500.00		1,500.00	0%
01-5782	Tools, drivers' licence tests, etc..	1,000.00		1,000.00	0%
01-5776	Other: interview clothing, resume workshops, employer career	1,500.00		1,500.00	0%
	TOTAL	4,000.00	0.00	4,000.00	0%
Corpsmemeber Supportive Services Budget					
01-5125	COVID - 19 Emergency Support Stipend	6,000.00		6,000.00	0%
01-5722	Corpsmember - Christmas Breakfast	1,500.00		1,500.00	0%
01-5706	Bus passes, & tokens	1,000.00		1,000.00	0%
01-5722 /5757	Emergency food & Hygiene	1,000.00		1,000.00	0%
01-5190	Legal documents	1,000.00		1,000.00	0%
01-5196	Other:mental health counseling, substance abuse, & anger m	1,000.00	450.00	550.00	45%
	TOTAL	11,500.00	450.00	11,050.00	4%
Corpsmember Education Services Budget					
01-5729	Education Scholarships for graduate students	\$ 1,000.00		1,000.00	0%
01-5806/5420	Graduation Ceremony	\$ 2,500.00		2,500.00	0%
01-5727	Other: books or course specific materials	\$ 1,000.00		1,000.00	0%
	TOTAL	\$ 4,500.00	\$ -	\$ 4,500.00	0%
TOTAL COSTS		\$ 24,000.00	\$ 450.00	\$ 23,550.00	2%

RLC34 FY 2019/20 LOCAL CONSERVATION CORPS GRANT

7/1/19 - 6/30/21

ENTER GRANT AMOUNT	\$1,761,778
ENTER ADVANCE AMOUNT	\$0

SUMMARY - TOTAL BUDGET					
BUDGET LINE CATEGORIES					
	% Budget				% Budget
Budget Line Items	66.67%				66.67%
	Original Budget	10/31/2020	BALANCE		
PERSONNEL					
Staff Wages	\$580,795.00	\$ 466,975.72	\$ 90,808.85	80.40%	
Wages	\$298,606.00	\$ 235,675.29	\$ 50,830.71	78.93%	
Taxes & Benefits	\$245,024.00	\$ 201,395.43	\$ 41,128.57	82.19%	
Workers Comp	\$110,536.00	\$ 68,395.40	\$ 39,640.60	61.88%	
SubTotal Personnel	\$1,234,961.00	\$ 972,441.84	\$ 222,408.73	78.74%	
EQUIPMENT					
Bev Cont Equipment -inc	\$19,035.00	\$543.66	\$ 491.34	2.86%	
Ewaste Equipment inc	\$0.00	\$0.00	\$ -		
Tires Equipment - inc	\$34,800.00	\$12,800.00	\$ 1,000.00	36.78%	
Oil Equipment - inc	\$0.00	\$0.00	\$ -		
Equipment Other 1 -2 Vehicles	\$9,500.00	\$0.00	\$ 4,500.00	0.00%	
SubTotal Equipment	\$63,335.00	\$ 13,343.66	\$ 5,991.34	21.07%	
OPERATING COSTS					\$3,806.77
Program Specific Expenses - inc Recycling supplies	\$18,922.00	\$19,542.00	\$ 4,390.43	103.28%	
Office Supplies	\$9,001.00	\$3,728.23	\$ 5,272.77	41.42%	
Uniforms	\$24,000.00	\$13,663.54	\$ 10,336.46	56.93%	
Computers- inc hardware, software and maintenance	\$12,000.00	\$4,770.60	\$ 7,229.40	39.76%	
Program/CM training, education and outreach	\$23,500.00	\$2,601.50	\$ 15,898.50	11.07%	
Travel	\$9,900.00	\$2,708.83	\$ 7,191.17	27.36%	
Conference Registration	\$4,775.00	\$200.00	\$ 4,575.00	4.19%	
SubTotal Operating Costs	\$102,098.00	\$47,214.70	\$ 54,893.73	46.24%	
FACILITIES					
Facility Maintenance/Supplies	\$24,000.00	\$25,386.56	\$ 2,113.44	105.78%	
Utilities/Waste Management	\$28,800.00	\$40,847.31	\$ 1,452.69	141.83%	
Property Insurance	\$12,872.00	\$17,349.52	\$ 1,122.48	134.78%	
Pest Control Services	\$3,240.00	\$3,110.10	\$ 129.90	95.99%	
Security services	\$54,000.00	\$83,992.35	\$ 3,007.65	155.54%	
SubTotal Facilities	\$133,312.00	\$183,043.82	\$ 9,368.18	137.30%	
VEHICLES					
Fuel	\$27,000.00	\$25,510.02	\$ 1,989.98	94.48%	
Maintenance	\$13,200.00	\$17,451.78	\$ 1,748.22	132.21%	
Vehicles Insurance	\$18,000.00	\$22,072.11	\$ 927.89	122.62%	
SubTotal Vehicles	\$58,200.00	\$65,033.91	\$ 4,666.09	111.74%	
CONTRACTS AND SERVICES					
Phones/Internet	\$6,900.00	\$13,535.92	\$ 1,364.08	196.17%	
Insurance	\$10,200.00	\$11,308.93	\$ 891.07	110.87%	
Subcontractors	\$5,000.00	\$667.64	\$ 4,332.36	13.35%	
Copiers	\$3,600.00	\$3,386.83	\$ 713.17	94.08%	
Leased Vehicles	\$3,420.00	\$0.00	\$ 420.00		
Audit fees	\$4,362.00	\$1,511.32	\$ 2,850.68	34.65%	
CA of LCC membership dues	\$13,475.00	\$18,133.01	\$ 1,341.99	134.57%	
SubTotal Contracts and Services	\$46,957.00	\$48,543.65	\$ 11,913.35	103.38%	
INDIRECT					
General Indirect Cost	\$122,915.00	\$94,571.07	\$ 28,343.93	76.94%	
Subtotal Indirect Costs	\$122,915.00	\$94,571.07	\$ 28,343.93	76.94%	
BUDGET					
SUBTOTAL	\$ 1,761,778.00	\$1,424,192.65	\$ 337,585.35	80.84%	
SUBTOTAL BUDGET LESS RETENTION		\$1,424,192.65	\$ 337,585.35		
TOTAL PAID		\$1,281,773.38			

ENTER GRANT AMOUNT	\$1,738,792
ENTER ADVANCE AMOUNT	\$0

SUMMARY - TOTAL BUDGET				
BUDGET LINE CATEGORIES				
Budget Line Items	% Budget			% Budget
	16.67%			16.67%
	Original Budget	10/31/2020	BALANCE	
PERSONNEL				
Staff Wages	\$555,258.00	\$ -	\$ 555,258.00	0.00%
Wages	\$345,529.00	\$ -	\$ 345,529.00	0.00%
Taxes & Benefits	\$244,812.00	\$ -	\$ 244,812.00	0.00%
Workers Comp	\$111,388.00	\$ -	\$ 111,388.00	0.00%
SubTotal Personnel	\$1,256,987.00	\$ -	\$ 1,256,987.00	0.00%
EQUIPMENT				
Bev Cont Equipment -inc	\$9,600.00	\$0.00	\$ 9,600.00	0.00%
Ewaste Equipment inc	\$0.00	\$0.00	\$ -	
Tires Equipment - inc	\$14,800.00	\$0.00	\$ 14,800.00	0.00%
Oil Equipment - inc	\$0.00	\$0.00	\$ -	
Equipment Other 1 -2 Vehicles	\$0.00	\$0.00	\$ -	
SubTotal Equipment	\$24,400.00	\$ -	\$ 24,400.00	0.00%
OPERATING COSTS				
Program Specific Expenses - inc Recycling supplies	\$19,175.00	\$0.00	\$ 19,175.00	0.00%
Office Supplies	\$9,000.00	\$0.00	\$ 9,000.00	0.00%
Uniforms	\$24,000.00	\$0.00	\$ 24,000.00	0.00%
Computers- inc hardware, software and maintenance	\$8,400.00	\$0.00	\$ 8,400.00	0.00%
Program/CM training, education and outreach	\$12,000.00	\$0.00	\$ 12,000.00	0.00%
Travel	\$8,300.00	\$0.00	\$ 8,300.00	0.00%
Conference Registration	\$4,775.00	\$0.00	\$ 4,775.00	0.00%
SubTotal Operating Costs	\$85,650.00	\$0.00	\$ 85,650.00	0.00%
FACILITIES				
Lease/Rent/Taxes	\$10,400.00	\$0.00	\$ 10,400.00	0.00%
Facility Maintenance/Supplies	\$24,000.00	\$0.00	\$ 24,000.00	0.00%
Utilities/Waste Management	\$28,800.00	\$0.00	\$ 28,800.00	0.00%
Property Insurance	\$12,872.00	\$0.00	\$ 12,872.00	0.00%
Pest Control Services	\$3,240.00	\$0.00	\$ 3,240.00	0.00%
Security services	\$66,000.00	\$0.00	\$ 66,000.00	0.00%
SubTotal Facilities	\$145,312.00	\$0.00	\$ 145,312.00	0.00%
VEHICLES				
Fuel	\$27,000.00	\$0.00	\$ 27,000.00	0.00%
Maintenance	\$13,200.00	\$0.00	\$ 13,200.00	0.00%
Vehicles Insurance	\$18,000.00	\$0.00	\$ 18,000.00	0.00%
SubTotal Vehicles	\$58,200.00	\$0.00	\$ 58,200.00	0.00%
CONTRACTS AND SERVICES				
Phones/Internet	\$6,900.00	\$0.00	\$ 6,900.00	0.00%
Insurance	\$10,200.00	\$0.00	\$ 10,200.00	0.00%
Subcontractors	\$5,000.00	\$0.00	\$ 5,000.00	0.00%
Copiers	\$3,600.00	\$0.00	\$ 3,600.00	0.00%
Leased Vehicles	\$3,420.00	\$0.00	\$ 3,420.00	
Audit fees	\$4,362.00	\$0.00	\$ 4,362.00	0.00%
CA of LCC membership dues	\$13,476.00	\$0.00	\$ 13,476.00	0.00%
SubTotal Contracts and Services	\$46,958.00	\$0.00	\$ 46,958.00	0.00%
INDIRECT				
General Indirect Cost	\$121,311.00	\$0.00	\$ 121,311.00	0.00%
Subtotal Indirect Costs	\$121,311.00	\$0.00	\$ 121,311.00	0.00%
BUDGET SUBTOTAL	\$1,738,818.00	\$0.00	\$ 1,738,818.00	0.00%
SUBTOTAL BUDGET LESS RETENTION		\$0.00	\$ 1,738,818.00	
TOTAL PAID		\$0.00		

Fresno Economic Opportunities Commission

Project Name: San Joaquin River Parkway, Weed Management and Job Creation

Term: October 17, 2016 - February 28, 2021

PROP 1 - Project # 60930/60931

Requires

10% Retention

Monthly report as of :		October-20	% Budget	92.31%
Budget Category	Original Budget October 17, 2016 - Feb. 28, 2021	YTD Actual Prop 1	BALANCE October-20	% Spent as of October-20
BUDGET				
State of CA - SJRP	959,934.00	938,720.50	21,213.50	97.79%
TOTAL	\$ 959,934.00	\$ 938,720.50	\$ 21,213.50	98%
SALARIES & FRINGES:				
Project & Crew Management (Staff)	268,470.00	264,101.81	4,368.19	98.37%
Weed Treatment (Corpsmembers)	509,478.00	497,943.93	11,534.07	97.74%
Fringe/Benefits - only staff	104,786.00	103,332.54	1,453.46	98.61%
TOTAL	882,734.00	865,378.28	17,355.72	98.03%
PROGRAM COSTS:				
5330 Mileage	28,500.00	26,440.45	2,059.55	92.77%
5766 Gear and Supplies	40,700.00	39,432.90	1,267.10	96.89%
5766 Education, Training and Certification	8,000.00	7,468.87	531.13	93.36%
			-	
TOTAL	77,200.00	73,342.22	3,857.78	95.00%
TOTAL COSTS	\$ 959,934.00	\$ 938,720.50	\$ 21,213.50	97.79%

YouthBuild 2018-2019 AmeriCorps

Start Date 8/15/2018 End Date 10/31/2020
Report is as of 10/31/2020 (extended due to COVID-19)

YouthBuild Program:

YouthBuild Fresno, CA

% of time elapsed 100.00%

Section I: Program Operating Costs

Project# 60104 & 60105

Project# 60106- MATCH

	Grant Budget	Actual + Accrual	Balance	% of Funds Spent to Budget		Actual + Accrual	Balance	% of Funds Spent to Budget
Personnel Expenses:								
Shawn R.	\$ 9,176	\$ 9,175.53	\$ -	100.00%				
Caroline G.	\$ 40,624	\$ 40,623.84	\$ -	100.00%				
Alicia G.	\$ 11,578	\$ 11,578.03	\$ -	100.00%		\$ 140,050.00	0.00	100.00%
Katy K.	\$ 5,984	\$ 5,983.50	\$ -	100.00%				
Benefits & Fringe	\$ 25,267	\$ 25,266.71	\$ -	100.00%				

Staff Travel

YBUSA Management Conference (required)	\$ 1,522	\$ 1,521.80	\$ 0.20	99.99%
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Member Travel

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Supplies

AmeriCorps Service Gear (t-shirts, hats, sweatshirts with AMC logo) Required	\$ 799	\$ 799.49	\$ -	100.00%
Computer/Laptop/microsofe professional plus	\$ 2,204	\$ 2,204.06	\$ -	100.00%
Office Supplies	\$ 1,182	\$ 1,181.99	\$ -	100.00%

Member Training

CPR/First Aid (required)	\$ 900	\$ 900.00	\$ -	100.00%
Conference of Young Leaders	\$ -		\$ -	#DIV/0!

Other Program Operating Costs

Background Checks (required)	\$ 2,675	\$ 2,675.25	\$ -	100.00%
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Member Living Allowance

(2) Full time member @ \$16,770 costs	\$ 25,920	\$ 25,920.00	\$ -	100.00%
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Member Support Costs

FICA	\$ 2,066	\$ 2,065.88	\$ -	100.00%
Workers Compensation	\$ 3,156	\$ 3,128.83	\$ 27.17	99.14%
Health Care (for FT members)	\$ -		\$ -	#DIV/0!

Administrative (Indirect) Costs

Indirect	\$ 6,998	\$ 6,998.00	\$ -	100.00%
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Total \$ 140,050 \$ 140,022.91 \$ 27.37 99.98%

\$ 140,050.00 \$ - 100.00%

YouthBuild 2019-2020 AmeriCorps

Start Date 8/15/2019 End Date 8/14/2021
Report is as of 10/31/2020

YouthBuild Program:

YouthBuild Fresno, CA

% of time elapsed **60.68%**

Section I: Program Operating Costs

Project# 60107 & 60108

Project# 60109- MATCH

	Grant Budget	Actual + Accrual	Balance	% of Funds Spent to Budget	Remark	Match Budget	Actual + Accrual	Balance	% of Funds Spent to Budget
Personnel Expenses:									
LCC Director	\$ 9,737	\$ 7,115.84	\$ 2,621.16	73.08%					
Program Manager	\$ 39,376	\$ 19,682.80	\$ 19,693.20	49.99%					
Office Manager	## \$ 8,758	\$ 6,180.33	\$ 2,577.67	70.57%		\$159,905	\$94,090.95	\$ 65,814.05	58.84%
Senior Special Manager	\$ 3,000	\$2,076.96	\$ 923.04	69.23%					
Benefits & Fringe	\$ 21,594	\$13,478.62	\$ 8,115.38	62.42%					

Staff Travel

YBUSA Management Conference (required)	## \$ 5,250	\$ 1,934.68	\$ 3,315.32	36.85%					
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Supplies

Personal Effort Learning/PPE Supplies - to purchasing learner management software, student chrome books, student instructional /workbooks, education curriculum, fac masks, gloves, hand sanitizer, etc	\$ 4,405			0.00%					
AmeriCorps Service Gear (t-shirts, hats, sweatshirts with AMC logo) Required	# \$ 1,575	\$ -	\$ 1,575.00	0.00%					
AmeriCorps Safety Gear (boots, safety glasses, gloves, hard hats...)	# \$ 1,575		\$ 1,575.00					\$ -	
Office Supplies	# \$ 1,160	\$ 381.96	\$ 778.04	32.93%					

Member Training

CPR/First Aid (required)	# \$ 1,750		\$ 1,750.00	0.00%					
Conference of Young Leaders	\$ 700		\$ 700.00	0.00%					

Other Program Operating Costs

Background Checks (required)	# \$ 1,120	\$326.25	\$ 793.75	29.13%					
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Member Living Allowance

(2) Full time member @ \$18,200 costs	## \$ 36,400		\$ 36,400.00	0.00%					
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Member Support Costs

FICA	## \$ 2,785		\$ 2,784.60	0.00%					
Workers Compensation	## \$ 4,550		\$ 4,550.00	0.00%					
Health Care (for FT members)	## \$ 8,400		\$ 8,400.00	0.00%					

Administrative (Indirect) Costs

Indirect	## \$ 7,770	\$2,384.29	\$ 5,385.71	30.69%				\$ -	
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Total # \$ 159,905 \$ 53,561.73 \$ 101,938 33.50% \$ 159,905 \$ 94,090.95 \$ 65,814.05 58.84%

Note: Due to COVID-19, the two full-time \$ 159,905

corpsmember unfilled. The budget modification was submitted to moving the fund into corpsmember tools, computers, and staff personnel

YouthBuild 2020-2021 AmeriCorps

Start Date 8/15/2020 End Date 8/14/2022
Report is as of 10/31/2020

YouthBuild Program:

YouthBuild Fresno, CA

% of time elapsed **10.56%**

Section I: Program Operating Costs

Project# 60090 & 60091

Project# 60078- MATCH

	Grant Budget	Actual + Accrual	Balance	% of Funds Spent to Budget	Remark	Match Budget	Actual + Accrual	Balance	% of Funds Spent to Budget
Personnel Expenses:									
LCC Director	\$ 9,737		\$ 9,737.00	0.00%					
Program Manager	\$ 39,376		\$ 39,376.00	0.00%					
Office Manager	\$ 8,977		\$ 8,977.00	0.00%		\$155,500		\$ 155,500.00	0.00%
Senior Special Manager	\$ 3,000		\$ 3,000.00	0.00%					
Benefits & Fringe	\$ 22,415		\$ 22,415.00	0.00%					

Staff Travel

YBUSA Management Conference (required)	\$ 4,650		\$ 4,650.00	0.00%					
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Member Travel

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Supplies

AmeriCorps Service Gear (t-shirts, hats, sweatshirts with AMC logo) Required	\$ 1,400	\$ -	\$ 1,400.00	0.00%					
AmeriCorps Safety Gear (boots, safety glasses, gloves, hard hats...)	\$ 1,400		\$ 1,400.00					\$ -	
Office Supplies	\$ 900		\$ 900.00	0.00%					

Member Training

CPR/First Aid (required)	\$ 1,750		\$ 1,750.00	0.00%					
Conference of Young Leaders	\$ 700		\$ 700.00	0.00%					

Other Program Operating Costs

Background Checks (required)	\$ 1,269		\$ 1,269.00	0.00%					
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Member Living Allowance

(2) Full time member @ \$18,200 costs	\$ 36,400		\$ 36,400.00	0.00%					
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Member Support Costs

FICA	\$ 2,785	\$0.00	\$ 2,784.60	0.00%					
Workers Compensation	\$ 4,571		\$ 4,571.00	0.00%					
Health Care (for FT members)	\$ 8,400		\$ 8,400.00	0.00%					

Administrative (Indirect) Costs

Indirect	\$ 7,770		\$ 7,770.00	0.00%				\$ -	
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Total \$ 155,500 \$ - \$ 155,500 0.00% \$ 155,500 \$ - \$ 155,500.00 0.00%
\$ 155,500
\$ 0

Fresno Economic Opportunities Commission Project Title: YouthBuild Department of Labor September 01, 2017 - December 31, 2020 (40 months) (extended 6/30/21) Project # 60075, 60076, 60077, 60078				
			25% Match Required \$	275,000.00
Monthly report as of : 10/31/20 % Budget 100.00%				
Budget Category	Original Budget September 17 - December 2020	YTD Actual LCC	BALANCE 10/31/20	% Spent as of 10/31/20
BUDGET				
US DOL ETA	1,100,000.00	1,100,000.00	-	100%
TOTAL	\$ 1,100,000.00	\$ 1,100,000.00	\$ -	100%
SALARIES & FRINGES- Staff				
LCC-Director, AD, OM, PM, & CM			-	
- Director	16,291.89	16,291.89	-	100%
- Assistant Director	7,444.54	7,444.54	-	100%
- Office Manager	14,159.23	14,159.23	-	100%
- Case Manager	126,025.82	126,025.82	-	100%
- Program Assistant	11,407.18	11,407.18	-	100%
E&T- Job Developer	43,725.72	43,725.72	-	100%
(2) Construction Crew Supervisor II (24 months)	121,409.78	121,409.78	-	100%
Fringe/Benefits	151,907.67	151,907.67	-	100%
TOTAL	492,371.83	492,371.83	-	100.0%
SALARIES - Corpsmembers				
Salaries - 66 cm's	340,666.33	340,666.33	-	100%
Fringe/Taxes	66,448.18	66,448.18	-	100%
TOTAL	407,114.51	407,114.51	-	100%
Travel				
Washington DC - Conference	11,844.24	11,844.24	-	100%
TOTAL	11,844.24	11,844.24	-	1
Sub-Contractors				
01-5125 NorCal Laborers - Union related training	2,672.45	2,672.45	-	100%
01-5125 Sterile Processing Technician - Health Care	6,250.00	6,250.00	-	100%
01-5125 Self Help Enterprise (SHE) - Construction Site Manage	15,000.00	15,000.00	-	100%
01-5125 DSE Consulting - Substance Abuse Counseling	3,634.30	3,634.30	-	100%
TOTAL	27,556.75	27,556.75	-	100%
Operation Costs				
01-5535 Office Supplies	4,403.41	4,403.41	-	100%
01-5315,535 Vehicle Maintenance, Insurance, and Fuel	21,916.96	21,916.96	-	100%
01-5620 General Liability Insurance	2,362.95	2,362.95	-	100%
01-5570 Telephone/Internet Expense	1,558.63	1,558.63	-	100%
01-5255,526 Facility Expense	19,034.51	19,034.51	-	100%
TOTAL	49,276.46	49,276.46	0.00	100%
Supportive Services				
01-5010 Incentives while in school-thru payroll	2,325.00	2,325.00	-	100%
01-5776 Uniform	23,730.60	23,730.60	-	100%
01-5808 Support Services	502.53	502.53	0.00	100%
01-5806 Post Program Placement	1,259.66	1,259.66	-	100%
01-5798 Program Supplies/Tools	2,363.39	2,363.39	-	100%
01-5774 Major tray of instrumentation/Peel Pack Machine	3,684.03	3,684.03	-	100%
TOTAL	33,865.21	33,865.21	0.00	100%
Admintration				
01-5130 Audit	\$ 1,227.00	\$ 1,227.00	-	100%
01-5144 Admin.	\$ 76,744.00	\$ 76,744.00	-	100%
TOTAL	\$ 77,971.00	\$ 77,971.00	\$ -	100%
TOTAL COSTS	\$ 1,100,000.00	\$ 1,100,000.00	\$ 0.00	100.0%

\$ -

Note: The grant is extended to June 30, 2021 for program to follow up with the participants

Fresno Economic Opportunities Commission Project Title: YouthBuild Department of Labor January 01, 2020 -April 30, 2023 (40 months) Project # 50072, 60072, 60073, 60079				
			25%	
			Match Required \$	375,000.00
		Monthly report as of :	10/31/20	% Budget 25.00%
Budget Category	Original Budget January 20 - April 2023	YTD Actual LCC	BALANCE 10/31/20	% Spent as of 10/31/20
BUDGET				
US DOL ETA	1,500,000.00	59,723.77	1,440,276.23	4%
TOTAL	\$ 1,500,000.00	\$ 59,723.77	\$ 1,440,276.23	4%
SALARIES & FRINGES- Staff				
LCC-Director, AD, OM, PM, & CM			-	
- Director -10% @ 28 mos	22,720.00	5,239.13	17,480.87	23%
- Senior Service Manager-5% @ 28 mos	7,000.00	1,614.68	5,385.32	23%
- Special Project Manager-50% @24 mos	60,000.00		60,000.00	0%
- Office Manager-15% @ 28 mos	20,946.00	4,794.24	16,151.76	23%
-Transitional Support Advisor -100% @36 mos	152,880.00	1,981.14	150,898.86	1%
- Program Assistant II- 100% @24 mos	69,180.00		69,180.00	0%
E&T- Job Developer 50% @ 36 mos	59,319.00		59,319.00	0%
(2) Construction Crew Supervisor II-100% @ 24 mos	137,280.00	20,778.97	116,501.03	15%
Fringe/Benefits	250,298.00	14,384.32	235,913.68	5.7%
TOTAL	779,623.00	48,792.48	730,830.52	6.3%
SALARIES - Corpsmembers				
Salaries - 84 cm's	359,336.00		359,336.00	0%
Fringe/Taxes	78,415.00		78,415.00	0%
TOTAL	437,751.00	-	437,751.00	0%
Travel				
Washington DC - Conference	6,840.00		6,840.00	0%
TOTAL	6,840.00	-	6,840.00	0
Sub-Contractors				
01-5125 NorCal Laborers - Union related training	7,000.00		7,000.00	0%
01-5125 Sterile Processing Technician - Health Care	15,120.00		15,120.00	0%
01-5125 Self Help Enterprise (SHE) - Construction Site Management	15,000.00		15,000.00	0%
01-5125 DSE Consulting - Substance Abuse Counseling	8,000.00		8,000.00	0%
01-5125 Fresno Regional Workforce Dev. Board - American Job Center	4,800.00		4,800.00	0%
TOTAL	49,920.00	-	49,920.00	0%
Operation Costs				
01-5535 Office Supplies	3,000.00	1,223.53	1,776.47	41%
01-5315,535 Vehicle Maintenance, Insurance, and Fuel	13,013.00	1,787.33	11,225.67	14%
01-5620 General Liability Insurance	8,400.00	401.89	7,998.11	5%
01-5570 Telephone/Internet Expense	4,200.00	49.98	4,150.02	1%
01-5255,526 Facility Expense	21,090.00	3,608.91	17,481.09	17%
TOTAL	49,703.00	7,071.64	42,631.36	14%
Supportive Services				
01-5010 Incentives while in school-thru payroll	18,900.00		18,900.00	0%
01-5776 Uniform	29,400.00	338.50	29,061.50	1%
01-5808 Support Services	9,000.00	150.00	8,850.00	2%
01-5806 Post Program Placement	2,940.00		2,940.00	0%
01-5798 Program Supplies/Tools	4,800.00		4,800.00	0%
01-5774 Construction Plus Sterile Supplies	4,800.00		4,800.00	0%
TOTAL	69,840.00	488.50	69,351.50	1%
Admintration				
01-5130 Audit	\$ 1,672.00	\$ 53.02	1,618.98	3%
01-5144 Admin.	\$ 104,651.00	\$ 3,318.13	101,332.87	3%
TOTAL	\$ 106,323.00	\$ 3,371.15	\$ 102,951.85	3%
TOTAL COSTS	\$ 1,500,000.00	\$ 59,723.77	\$ 1,440,276.23	4.0%

Note: Due to the COVID-19, LCC facility still closed to the public, therefore, there is no corpsmember enrollment yet.
Budget modification will be prepare to move the travel line item into personnel's

Fresno Economic Opportunities Commission
 Project Title: CCC - Proposition 68 Phase I
 May 15, 2019 - February 03, 2020 - Extended 4/23/2021
 Project # 60932, 60933 and 60934

10% Retention

Monthly report as of :		10/31/20	% Budget	75%
Budget Category	Original Budget May 15 - April 23, 2021	YTD Actual LCC	YTD 10/31/20	% Spent as of 10/31/20
BUDGET				
California Conservation Corps (CCC)	304,466.00	29,981.19	274,484.81	10%
TOTAL	\$ 304,466.00	\$ 29,981.19	\$ 274,484.81	10%
Direct Project Personnel - 60932				
01-5010 Senior Special Project Manager (390 hrs @\$45.45/hr)	17,726.00		17,726.00	0%
60933 Corpsmember Stipend (1012.25 hrs @ \$28.188/hr)	28,533.00		28,533.00	0%
01-5125 Architectural - Planning & Design	15,000.00	10,500.00	4,500.00	70%
TOTAL	61,259.00	10,500.00	50,759.00	17%
Direct Operating Expenses & Equipment - 60932				
01-5605 Property and Liab. Insurance	4,800.00	3,069.61	1,730.39	64%
01-5782 Acknowledgment/Signage	400.00		400.00	0%
TOTAL	5,200.00	3,069.61	2,130.39	59%
Facility Development - 60932				
01-5125 Elevator and Installation	165,000.00		165,000.00	0%
10% Contingency	30,447.00		30,447.00	
TOTAL	195,447.00	-	195,447.00	0%
Indirect Cost (not to exceed 15% of Grant total)- 60934				
01-5010 LCC - Director	\$ 12,528.00	\$ 8,810.07	3,717.93	70%
01-5010 LCC - Office Manager	\$ 7,568.00	\$ 5,777.05	1,790.95	76%
01-5144 Program Accountant - Admin.	\$ 21,066.00	\$ 5,040.08	16,025.92	24%
01-5535 Office Supplies	\$ 1,398.00	\$ 115.62	1,282.38	
TOTAL	\$ 42,560.00	\$ 19,742.82	\$ 22,817.18	\$ 1.71
TOTAL COSTS	\$ 304,466.00	\$ 33,312.43	\$ 271,153.57	11%

\$ (0)

Fresno Economic Opportunities Commission
Project Title: CCC - Proposition 68 Phrase II
May 15, 2020 - December 31, 2021 (18.5 months project)
Project # 60937, 60938 and 60939

Monthly report as of :		10/31/20	% Budget	30%
Budget Category	Original Budget May 15 - December 31, 2021	YTD Actual LCC	YTD 10/31/20	% Spent as of 10/31/20
BUDGET				
California Conservation Corps (CCC)	489,357.00		489,357.00	0%
TOTAL	\$ 489,357.00	\$ -	\$ 489,357.00	0%
Direct Project Personnel - 60939				
01-5125 Architectural - Planning & Design	35,150.00	30,000.60	5,149.40	85%
TOTAL	35,150.00	30,000.60	5,149.40	#DIV/0!
Direct Project Personnel - Corpsmembers- 60938				
Corpsmember Stipend 315.25 hours @ \$40/hr	12,610.00		12,610.00 -	0% #DIV/0!
TOTAL	12,610.00	0.00	12,610.00	0%
Facility Development - 60937				
01-5125 Facilities Development	422,148.00		422,148.00	0%
10% Contingency	19,449.00		19,449.00	
TOTAL	441,597.00	-	441,597.00	0%
TOTAL COSTS	\$ 489,357.00	\$ 30,000.60	\$ 459,356.40	6%

Fresno Economic Opportunities Commission
Project Name: California Community Reinvestment Grant
Term: October 1, 2019 - September 30, 2021
PROP 64 CalCRG - Project # 60935 (staff & opns)/60936 (indirect)

Monthly report as of :		October-20	% Budget	54.17%
Budget Category	Original Budget October 1, 2019 - Sept. 30, 2021	YTD Actual Prop 64	BALANCE October-20	% Spent as of October-20
BUDGET				
State of CA - CalCRG (GO-Biz)	300,000.00	73,270.28	226,729.72	24.42%
TOTAL	\$ 300,000.00	\$ 73,270.28	\$ 226,729.72	24%
SALARIES & FRINGES: - 60635				
LCC Specialist	93,600.00	33,077.97	60,522.03	35.34%
Fringe/Benefits -	41,280.00	16,283.35	24,996.65	39.45%
TOTAL	134,880.00	49,361.32	85,518.68	36.60%
Subcontractor - PROFESSIONAL SERVICES - 60935				
5125 LGBTQ - Population Consulting services - Sanctu	10,000.00		10,000.00	0%
5125 Substance Abuse - DSE Counseling	20,000.00		20,000.00	0%
5125 Public Defender-Attorney & Paralegal	60,000.00		60,000.00	0%
5125 Evaluation - Dr. Daniel Griffin	15,000.00		15,000.00	0%
TOTAL	105,000.00	-	105,000.00	0%
OPERATION COSTS: 60935				
5535 Office Supplies	2,230.00	752.93	1,477.07	33.76%
5774 Testing materials for substance abuse program	2,400.00		2,400.00	0.00%
5792 Staff training	3,000.00		3,000.00	0.00%
5415 (1) Computer & Printer for Specialist	1,500.00	1,341.37	158.63	89.42%
TOTAL	9,130.00	2,094.30	7,035.70	23%
INDIRECT COSTS: -60936				
LCC Program Director-5%	12,514.00	6,772.06	5,741.94	54.12%
LCC Office Manager- 5%	7,559.00	4,470.96	3,088.04	59.15%
LCC Senior Service Manager - 5%	8,250.00	4,569.07	3,680.93	55.38%
LCC Receptionist - 5%	4,647.00		4,647.00	0.00%
TOTAL	32,970.00	15,812.09	17,157.91	47.96%
5144 Program Accountant - Admin.	18,020.00	\$ 6,002.57	12,017.43	33.31%
TOTAL	\$ 18,020.00	\$ 6,002.57	\$ 12,017.43	33.31%
TOTAL COSTS	\$ 300,000.00	\$ 73,270.28	\$ 226,729.72	24.42%

Fresno Economic Opportunities Commission

Project Name: Transformative Climate Community - Fresno Solar Program

Term: May 16, 2019 - July 02, 2024

Project # 67200/67202

Monthly report as of : October-20 % Budget 28.57%				
Budget Category	Original Budget May 16, 2019 - July 02, 2024	YTD Actual TCC Solar	BALANCE October-20	% Spent as of October-20
BUDGET				
City of Fresno	1,341,410.00	336,042.82	1,005,367.18	25.05%
TOTAL	\$ 1,341,410.00	\$ 336,042.82	\$ 1,005,367.18	25%
SALARIES & FRINGES:				
Senior Special Project Manager-TBH	18,000.00		18,000.00	0.00%
Solar Manager	104,832.00	56,637.71	48,194.29	54.03%
Solar Supervisor	73,128.00	15,792.97	57,335.03	21.60%
Solar Program Assistant	34,154.00	17,308.00	16,846.00	50.68%
Fringe/Benefits -	112,940.00	42,220.32	70,719.68	37.38%
TOTAL	343,054.00	131,959.00	211,095.00	38.47%
Corpsmember Stipend				
8 cm's @ 50% absentee & 2 FT cm's	385,311.00	49,765.20	335,545.80	13%
TOTAL	385,311.00	49,765.20	335,545.80	13%
OPERATION COSTS:				
5335 Travel & Training	6,000.00	5,744.11	255.89	95.74%
5605 Vehicle Insurance	6,240.00	3,339.18	2,900.82	53.51%
5315 Vehicle Fuel, gas & maint	28,800.00	9,602.45	19,197.55	33.34%
TOTAL	41,040.00	18,685.74	22,354.26	46%
PROGRAM COSTS:				
5776 Uniforms	8,000.00	3,095.73	4,904.27	38.70%
5415 Computer, Laptop, printer & Ipad cases	4,359.00	3,087.81	1,271.19	70.84%
5782 Equipment & Tools	10,200.00	9,977.67	222.33	97.82%
5210 Plan, permit fees & PG&E inspection fees	57,500.00	7,425.90	50,074.10	12.91%
5704 Solar installation material (100 hhs)	120,000.00	25,408.88	94,591.12	21.17%
5704 Weatherization installation materials	250,000.00	32,697.17	217,302.83	13.08%
TOTAL	450,059.00	81,693.16	368,365.84	18.15%
Administration Cost - 10% total grant				
LCC Director - 10%	25,020.00	12,747.72	12,272.28	50.95%
LCC Office Manager - 10%	15,100.00	7,606.05	7,493.95	50.37%
LCC Senior Service Manager - 5%	8,240.00	4,484.22	3,755.78	54.42%
LCC Case Manager - 15%	18,000.00	3,211.99	14,788.01	17.84%
Office Supplies	1,800.00	784.54	1,015.46	43.59%
Facilities Maint. (property ins., security ser)	15,151.00	13,794.64	1,356.36	91.05%
5144 Program Accountant - 20% - Admin.	\$ 37,028.00	7,740.00	29,288.00	20.90%
TOTAL	120,339.00	50,369.16	69,969.84	41.86%
5160 Audit fees	\$ 1,607.00	\$ 399.19	1,207.81	24.84%
TOTAL	\$ 1,607.00	\$ 399.19	\$ 1,207.81	24.84%
TOTAL COSTS	\$ 1,341,410.00	\$ 332,871.45	\$ 1,008,538.55	24.82%

Over/Under \$ 3,171.37

Note: As of October 2020, 13 households had solar installation, 22 households had received weatherization services

Fresno Economic Opportunities Commission
Project Title: WIB Fresno County Forestry Corps.
February 01, 2020 - February 2021
Project # 60148

Monthly report as of : 10/31/20 % Budget 75.00%				
Budget Category	Original Budget February 20 - February 2021	YTD Actual LCC	BALANCE 10/31/20	% Spent as of 10/31/20
BUDGET				
WIB	80,000.00	66,992.44	13,007.56	84%
TOTAL	\$ 80,000.00	\$ 66,992.44	\$ 13,007.56	84%
SALARIES & FRINGES- Staff				
LCC-Director, AD, OM, PM, & CM			-	
- Director	4,234.00	4,119.61	114.39	97%
- Senior Service Manager-	1,800.00	1,753.84	46.16	97%
- Office Manager-	2,696.00	2,485.94	210.06	92%
- Public Land Specialist	19,348.00	17,169.47	2,178.53	89%
-Transitional Support Advisor	2,863.00	1,407.14	1,455.86	49%
- Supervisor II	5,355.00	3,457.15	1,897.85	65%
Fringe/Benefits	12,140.00	10,889.82	1,250.18	89.7%
TOTAL	48,436.00	41,282.97	7,153.03	85.2%
Travel				
Training	1,000.00	700.00	300.00	70%
Fuel, gas	1,000.00	714.17	285.83	71%
Vehicle Maint.	2,000.00	1,716.53	283.47	86%
Vehicle Insurance	2,025.00	1,599.82	425.18	79%
TOTAL	6,025.00	4,730.52	1,294.48	79%
Supplies				
Equipments, Chain saw, safety gear, tool, supplies	8,497.00	7,078.27	1,418.73	83%
Work Shop Supplies	601.00	56.62	544.38	9%
Uniform	1,700.00	833.91	866.09	49%
TOTAL	10,798.00	7,968.80	2,829.20	74%
Operation Costs				
01-5535 Property/Liability Insurance	900.00	855.53	44.47	95%
01-5570 Telephone/Internet Expense	730.00	660.18	69.82	90%
01-5260 Security Services	3,900.00	3,898.55	1.45	100%
01-5270/5280 Utilites	2,735.00	2,639.88	95.12	97%
01-5535 Office supplies	300.00	232.21	67.79	77%
01-5255 Facility Expense	500.00	85.46	414.54	17%
TOTAL	9,065.00	8,371.81	693.19	92%
Admintration				
01-5130 Audit	\$ 95.00	\$ 76.85	18.15	81%
01-5144 Admin.	\$ 5,581.00	\$ 4,561.49	1,019.51	82%
TOTAL	\$ 5,676.00	\$ 4,638.34	\$ 1,037.66	82%
TOTAL COSTS	\$ 80,000.00	\$ 66,992.44	\$ 13,007.56	83.7%

Note: Budget modification was submitted to moving fund from equipment/supplies into personnel line items

Fresno Economic Opportunities Commission
Project Title: WIB Calfire Central Valley Forestry Corps
August 01, 2020 - June 01, 2022 (22 months)
Project # 60143

Monthly report as of : 10/31/20 % Budget 13.64%				
Budget Category	Original Budget August 20 - June 2022	YTD Actual LCC	BALANCE 10/31/20	% Spent as of 10/31/20
BUDGET				
WIB - Calfire CVFC	150,000.00		150,000.00	0%
TOTAL	\$ 150,000.00	\$ -	\$ 150,000.00	0%
SALARIES & FRINGES- Staff				
- Senior Service Manager-	2,200.00		2,200.00	0%
- Office Manager-	2,194.00		2,194.00	0%
- Public Land Specialist	37,196.00		37,196.00	0%
-Transitional Support Advisor	24,627.00		24,627.00	0%
- Supervisor II	32,679.00		32,679.00	0%
Fringe/Benefits	46,794.00		46,794.00	0.0%
TOTAL	145,690.00	-	145,690.00	0.0%
Supplies				
Program Supplies - host (3) Intro to Forestry The cohorts	3,500.00		3,500.00	0%
TOTAL	3,500.00	0.00	3,500.00	0%
Operation Costs				
01-5535 Office supplies	630.00		630.00	0%
TOTAL	630.00	-	630.00	0%
Admintration				
01-5130 Audit	\$ 180.00		180.00	0%
TOTAL	\$ 180.00	\$ -	\$ 180.00	0%
TOTAL COSTS	\$ 150,000.00	\$ -	\$ 150,000.00	0.0%

Note: Project has recruitment in progress

Fresno Economic Opportunities Commission
Project Name: YouthBuild Charter School
Funding Source: YouthBuild Charter School of California
Term: July 01, 2020 - June 30, 2021
Project # 62416
Monthly report as of : October-20 % Budget 33%

Budget Category	Original Budget July 20 - June 21	YTD Actual	BALANCE October-20	% Spent as of October-20
BUDGET				
YouthBuild Charter School of CA	125,000.04	46,406.34	78,593.70	37.13%
YBCS -Reimb. Leadership	13,500.00	6,480.00	7,020.00	48.00%
TOTAL	138,500.04	52,886.34	85,613.70	38.19%
SALARIES & FRINGES:				
salaries - staff	34,000.20	10,893.15	23,107.05	32.04%
Fringe/Benefits	13,536.19	4,202.96	9,333.23	31.05%
TOTAL	47,536.39	15,096.11	32,440.28	31.76%
PROFESSIONAL SERVICES				
5125 Leadership Training	13,500.00	6,480.00	7,020.00	48.00%
TOTAL	13,500.00	6,480.00	7,020.00	48.00%
OPERATION COSTS:				
5205 Janitorial Services	7,200.00	2,456.32	4,743.68	34.12%
5220 Pest Control Services	600.00	76.56	523.44	12.76%
5255 Repairs/Maintenance Building	3,600.00	953.90	2,646.10	26.50%
5260 Security Services	30,600.00	11,640.57	18,959.43	38.04%
5270 Utilities - Gas/Electric	24,000.00	8,136.41	15,863.59	33.90%
5280 Water/Sewer/Garbage	4,800.00	1,608.58	3,191.42	33.51%
5457 Repairs/Maintenance Equipment	400.00	146.23	253.77	36.56%
5522 Software Licences	500.00	181.87	318.13	36.37%
5716 Dues - Organizations	2,500.00	987.83	1,512.17	39.51%
5535 Office Supplies	600.00	138.35	461.65	23.06%
5160 Audit fees	150.00	69.45	80.55	46.30%
5605 Auto Insurance	2,400.00	783.64	1,616.36	32.65%
5620 General Liab. Insurance	8,400.00	2,912.29	5,487.71	34.67%
TOTAL	85,750.00	30,092.00	55,658.00	35.0927%
PROGRAM COSTS:				
5706 Bus Token	200.00		200.00	0.00%
5729 GED/Alternative Education Supplies	500.00		500.00	0.00%
5766 Program Supplies - Classroom	480.00		480.00	0.00%
5772 Program Supplies - Janitorial	360.00	110.63	249.37	30.73%
5757 Program Miscellaneous	600.00	204.60	395.40	34.10%
5806 Supportive Costs - Other	200.00		200.00	0.00%
TOTAL	2,340.00	315.23	2,024.77	13.4714%
5144 Administration	2,873.65	903.00	1,970.65	31.42%
TOTAL	2,873.65	903.00	1,970.65	31.4235%
TOTAL COSTS	138,500.04	52,886.34	92,093.70	38%



HUMAN RESOURCES COMMITTEE MEETING
Fresno EOC – Zoom Meeting
November 16, 2020
5:00 PM

MINUTES

I. CALL TO ORDER

Jimi Rodgers called the meeting to order at 5:06 PM.

II. ROLL CALL

Roll was called and a quorum was established.

Commissioners Present: Jimi Rodgers, Lupe Jaime Mileham, Felipe De Jesus Perez, Maiyer Vang, Barigye McCoy

Commissioners Absent:

Others Present: Emilia Reyes, Heather Brown, Mike Garcia, Annabelle Gamez, Vanessa Schneider, Melissa Soto, Elizabeth Jonasson, Michelle Tutunjian, Jennifer Tierce

III. APPROVAL OF AGENDA

M/S/C – Jesus Gomez/Mileham to approve the agenda as presented. All in favor.

IV. APPROVAL OF PREVIOUS MINUTES

October 19, 2020 Meeting Minutes

M/S/C – Mileham/Jesus Gomez to approve the October 19, 2020 meeting minutes. All in favor.

V. HR Metrics

Schneider reviewed the HR Metrics scorecard. Rodgers asked if the staff laid off in October were offered other jobs. Garcia stated that Food Service jobs were offered to the Transit staff subject to lay-off but if they are on the separation list then the employee chose not to accept a transfer.

VI. Policy Updates

A. COVID-19 Supplemental Paid Sick Leave

Mileham/Jesus Perez to approve the COVID-19 Supplemental Sick Pay Leave

B. Update Fresno EOC Response to COVID-19

Garcia said that the Agency is doing everything possible, and in some instances too much.

Vang asked if there was education provided to staff regarding new COVID rulings. Garcia stated that staff have been educated and reminded of COVID pay and COVID safety. Mileham asked if staff can provide feedback on agency policies. Garcia stated that right now staff/management ask for clarification from HR if they have any questions. Mileham stated that is more reactive, Brown acknowledged that more can be done to communicate with



staff on individual policies. However, the last major overhaul/review of the Fresno EOC Policy Manual was done in 2018 and final drafts were sent out to management throughout the agency for input.

VII. Union Negotiations Update – L39 and ATU

Negotiations are suspended pending budgets review for the next fiscal year.

VIII. ADJOURNMENT

The meeting was adjourned at 5:41pm.

No December meeting is scheduled at this time.

Respectfully submitted,

Jimi Rodgers
Chair



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Human Resources
Agenda Item #: 12C2	Director: N/A
Subject: 2020 Human Resources Annual Report	Officer: Michael Garcia

Background

The following information has been prepared to provide the Board an overview of Human Resources (HR) 2020 activities in relation to its strategic goals. The HR strategic goals for 2020 were as follows:

- A. Employee Relations & Engagement
- B. Talent
- C. Compensation & Benefits
- D. Safety & Workers' Compensation
- E. Training & Development
- F. Systems & Data
- G. Supplemental – COVID-19 Response

The report closes with an overview of the staff demographics activity for 2021.



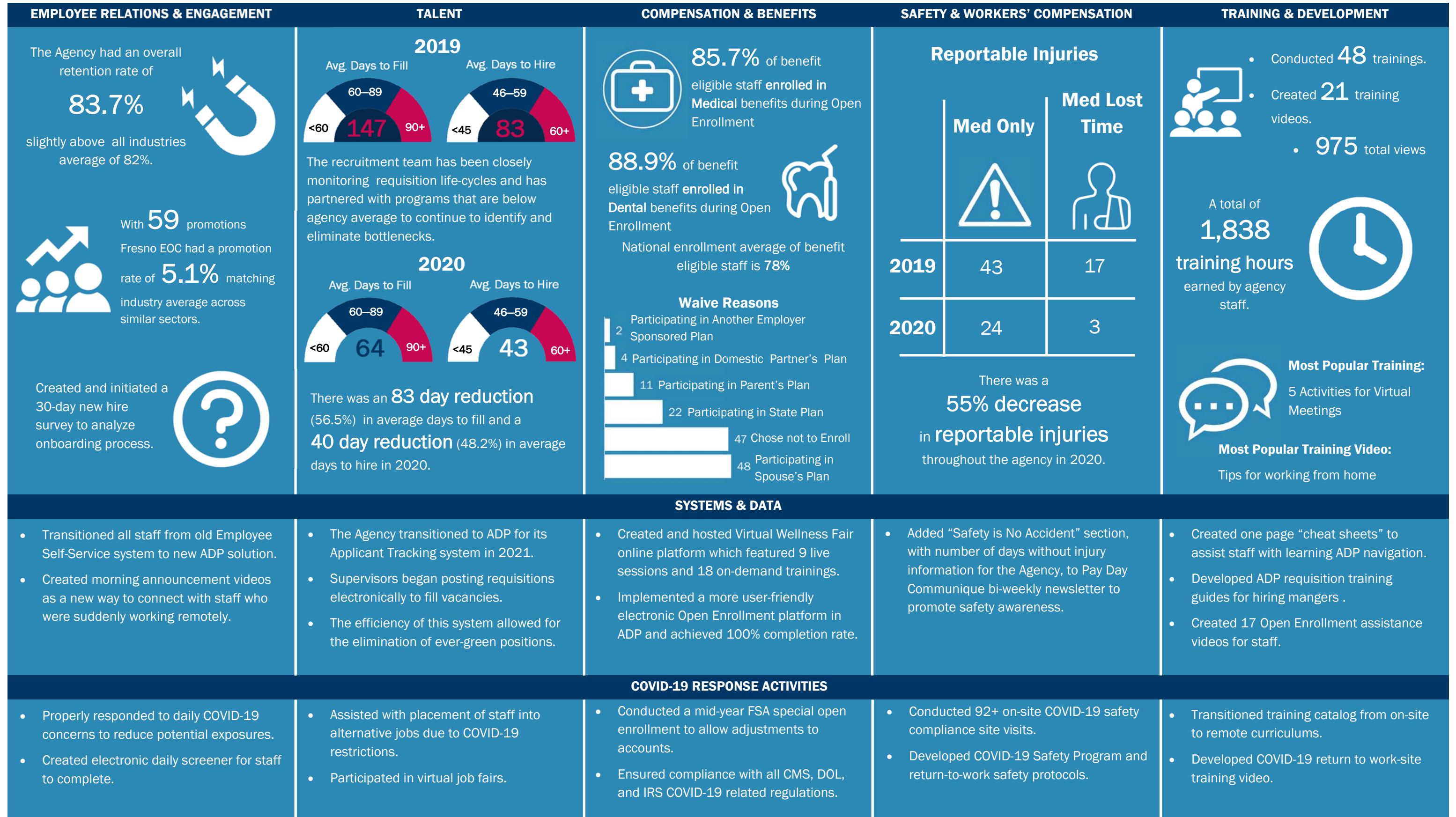
2020 HUMAN RESOURCES ANNUAL REPORT

Fresno EOC Human Resources Mission:

We are valued partners who model professionalism in a diverse and inclusive environment, empowering and supporting individuals to create innovative solutions.

YEAR IN REVIEW

2020 was an unprecedented year for everyone. The advent of COVID-19 led to many new obstacles for our Agency and the Human Resources (HR) team was able to adapt to the ever-changing environments and laws, while still ensuring that our leadership, management, and staff had the high-level HR support they have come to know and expect. While responding to “the new normal” HR continued to focus on its strategic goals, making progress in most categories, and identifying areas that will continue to improve in 2021.

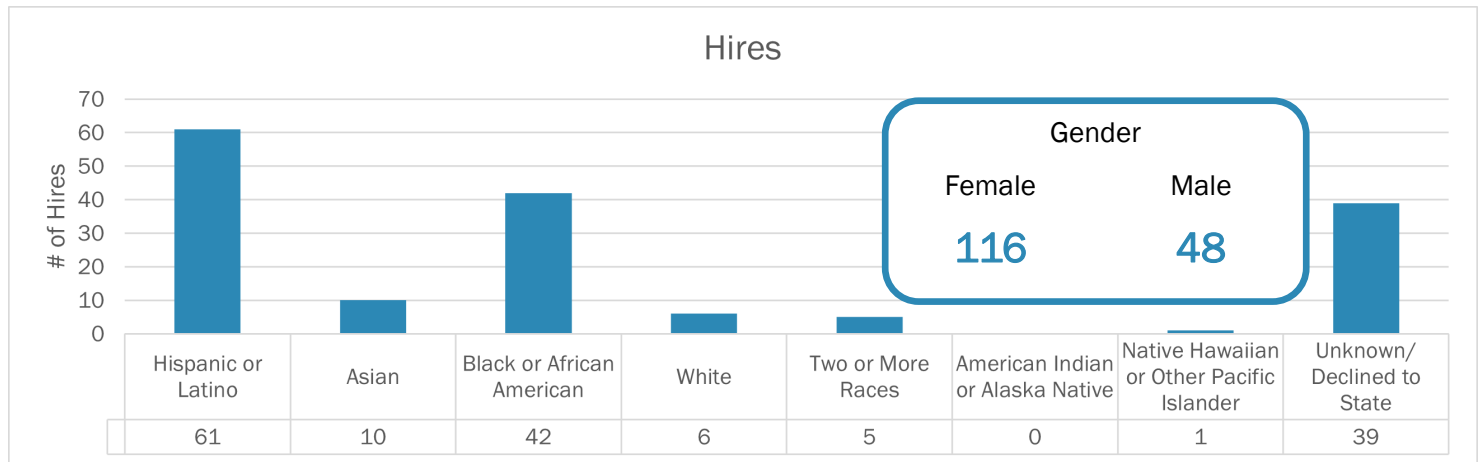


AGENCY DEMOGRAPHICS AS OF DECEMBER 31, 2020



WHO JOINED?

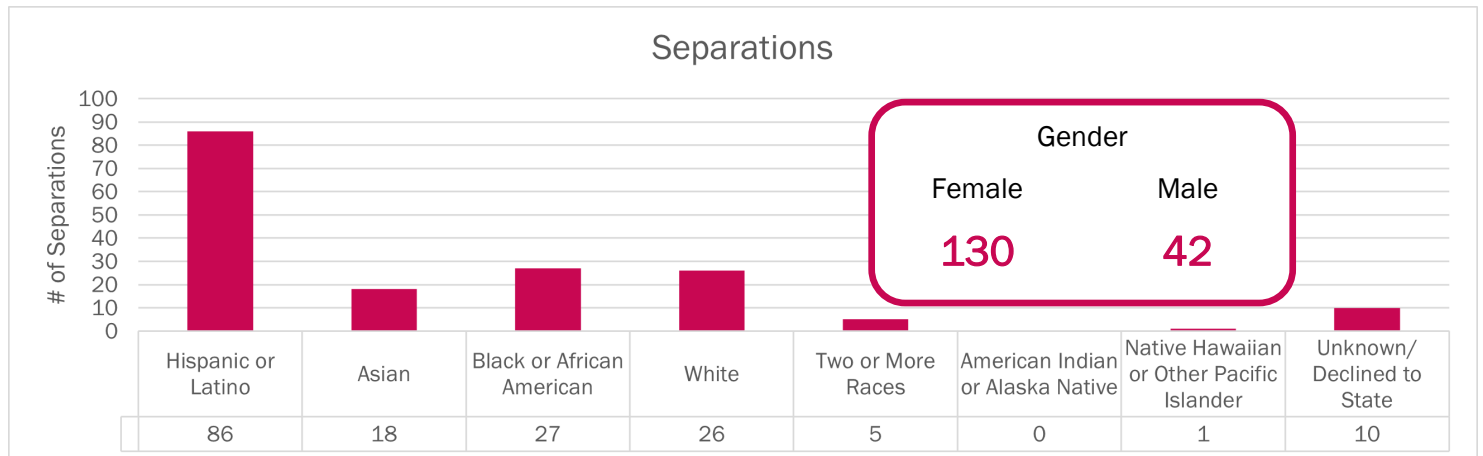
The average Fresno EOC hire was **35** years old.



WHO LEFT?

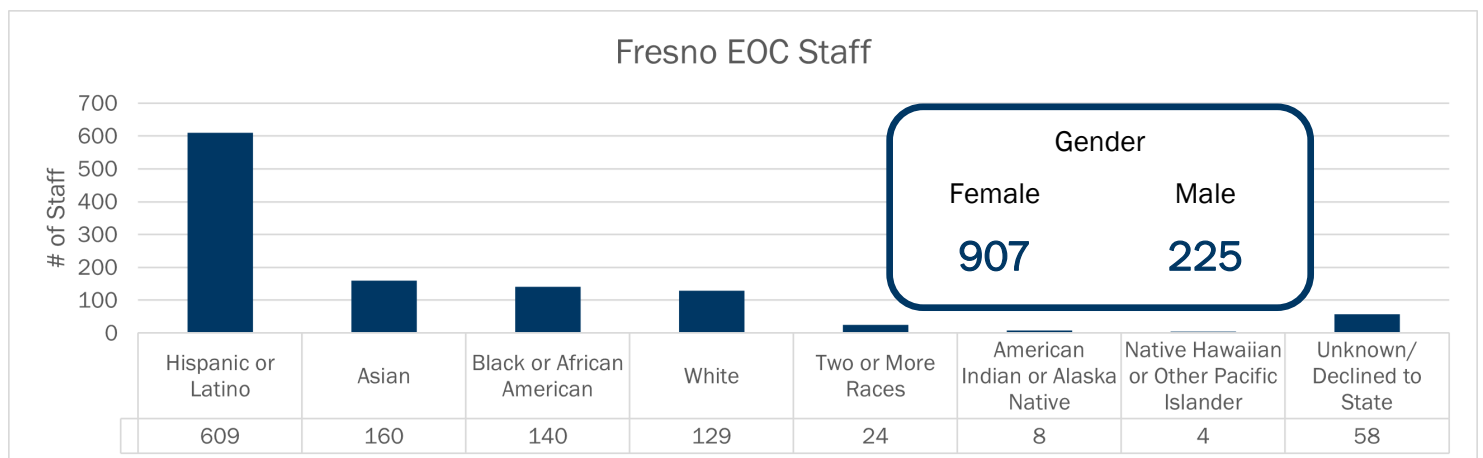


The average separated Fresno EOC employee was **41** years old with **5 years, 7 months** of service.



WHO WE ARE

The average Fresno EOC employee is **45** years old with **10 years, 7 months** of service.



At the end of 2020 Agency staff had a total of **12,018** years of service to our community.



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Human Resources
Agenda Item #: 12C3	Director: N/A
Subject: Compensation Philosophy Goals	Officer: Michael Garcia

Background

Fresno EOC would like to formally adopt Compensation Philosophy Goals that reflects the mission of the Agency and values our employees.

Compensation Philosophy Goals are formal statements documenting a company's position about employee compensation. It creates a framework for consistency. Employers use their Compensation Philosophy Goals to attract, retain and motivate employees. It should answer the question "What are we hoping to accomplish with our compensation budget dollars?"

The following are proposed Fresno EOC Compensation Philosophy Goals presented to the HR committee for consideration. These goals provide a high-level view of the Agency's position in regards to compensation.

Fresno EOC Proposed Compensation Philosophy Goals

1. Ensure and maintain pay equity (internal/external).
2. Affordable and sustainable over time.
3. Attract quality talent with values aligned to the Agency.
4. Recognize high performers by providing growth opportunities.
5. Identify & communicate pay standards for greater consistency and transparency.
6. Support Agency goals and culture.



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Human Resources
Agenda Item #: 12C4	Director: N/A
Subject: 2020 Legal Summary	Officer: Michael Garcia

Background

The following information has been prepared for the Human Resources Committee to provide an overview of litigated cases against the Agency for 2020.

The information is broken down into two categories:

- Open/pending cases - DFEH, EEOC Other
- Workers Compensation cases

**Fresno EOC
Legal Summary Litigated Claims
Fourth Quarter 2020**

Open/Pending Cases:

Program: Transit Systems

Job Title: School Bus Driver

Type of Claim: ☒DFEH ☒EEOC ☒Other

Date Filed: Original 07/09/2019

Nature of case: Harassment/Discrimination/W/C 132a

Status: Open – Attorney Bauer assigned and responded on 10/01/2019.

Employee voluntarily resigned 07/03/2019. Alleged failure to reasonably accommodate, harassment and discrimination. Later filed for section 132a wrongful termination due to W/C injury and wage and hour claims. Received demand letter for settlement on 03/06/2020. Depositions scheduled for 03/12/21.

**Workers' Compensation Legal Summary
Litigated Claims
Fourth Quarter 2020**

Transit Systems:

Job Title: Transit Systems Clerk

Date of Injury: 03/14/18

Work Status: Voluntarily resigned from Agency

Injury: Legs, knees, ankles, hands and back.

Job Title: FCRTA Driver

Date of Injury: 02/21/88, 10/13/15, 10/14/15, 09/10/15, 01/08/16

Work Status: Voluntary resigned from Agency. One claim denied.

Injury: Cumulative trauma bilateral knee, hand, wrists, fingers, shoulder, neck, back.

Job Title: Driver

Date of Injury: 03/02/17

Work Status: Out on State Disability

Injury: Head, face, cheek, back, psych, right ear, bilateral arms.

Job Title: School Bus Driver

Date of Injury: 09/17/18

Work Status: Actively working full duty with no work restrictions.

Injury: Left eye.

Job Title: Para-Transit Driver

Date of Injury: 09/17/18

Work Status: Separated unable to accommodate work restrictions.

Injury: Lower back.

Job Title: Para-Transit Driver

Date of Injury: 03/13/18, 06/25/19

Work Status: Actively working full duty with no work restrictions. Claim denied.

Injury: Inhalation of fumes.

Head Start 0 – 5

Job Title: Teacher Director IV

Date of Injury: 05/02/16

Work Status: Out on State Disability due to work restrictions, interactive process pending.

Injury: Bilateral wrist/hand contusion, bilateral knee contusion.

Job Title: Home Base Educator

Date of Injury: 02/27/17, 01/01/17, 02/21/16

Work Status: Cases closed

Injury: Cumulative trauma bilateral hands/wrists/arms due to repetitive motion.

Job Title: Family Development Specialist

Date of Injury: 02/08/18

Work Status: Actively working under temporary work restrictions.

Injury: Stress fracture of left hand, right trigger/middle fingers.

Job Title: Family Support Assistant I

Date of Injury: 08/10/18

Work Status: Actively working under temporary work restrictions.

Injury: Left ankle/wrist, right femur/knee.

Job Title: Teacher III
Date of Injury: 11/27/17
Work Status: Off on total temporary disability.
Injury: Right elbow, right upper arm.

Job Title: Teacher I
Date of Injury: 08/15/18
Work Status: Actively working with temporary work restrictions.
Injury: Left wrist.

Job Title: Family Support Assistant I
Date of Injury: 01/09/2020
Work Status: Off on temporary total disability, medical treatment continues.
Injury: Right wrist/hand, right ankle/foot, lumbar spine.

Food Services:

Job Title: Food Production Worker 1/Driver
Date of Injury: 02/21/17, 02/21/17, 02/21/16
Work Status: Separated unable to accommodate work restrictions. Claim three denied.
Injury: Left knee.

Employment & Training:

Job Title: Program Supervisor
Date of Injury: 05/15/17
Work Status: Actively working under work restrictions.
Injury: Lower back strain, bilateral knee contusion.

Local Conservation Corps:

Job Title: Case Manager
Date of Injury: 07/16/18
Work Status: Actively working full duty with no work restrictions.
Injury: Left knee.

Valley Apprenticeship Connection:

Job Title: Business Services Facilitator
Date of Injury: 06/24/19
Work Status: Voluntarily resigned from Agency. Depositions held 10/05/2020.
Injury: Right knee.

BYLAWS COMMITTEE
Virtual – Board Effects – Zoom
Monday, November 9, 2020 at 5:00 PM

MINUTES

1. CALL TO ORDER

Catherine Robles, Chair, called the meeting to order at 5:05 PM.

2. ROLL CALL

Roll was called and there was a quorum.

COMMITTEE MEMBERS
(ZOOM):

Catherine Robles (Chair)
Lisa Nichols
Brian King
Jimi Rodgers
Charles Garabedian

OTHER (ZOOM):

Amy Arambula
Linda Hayes

STAFF (ZOOM):

Emilia Reyes
Elizabeth Jonasson
Karina Perez
Heather Brown
Elionora Vivanco

3. APPROVAL OF JUNE 18, 2020 MEETING MINUTES

June 18, 2020 By-Laws Committee Meeting Minutes

M/S/C – Rodgers/Nichols to approve the June 18, 2020 By-Laws Committee Meeting Minutes.
All in favor.

4. TARGET AREA CANDIDATES

- A. Target Area B
 - a. Rey Leon
- B. Target Area C
 - a. Cindy Carender
 - b. Daniel Parra
 - c. Jewel Hurtado
- C. Target Area F
 - a. Alysia Bonner
 - b. America Hernandez
- D. Target Area H
 - a. Linda Hayes

Robles, Chair, shared and reviewed candidate's application, Target Area Candidates nominees meet all the criteria's and are moving forward with the election.

M/S/C – Garabedian/King to accept the Target Area Candidates. All in favor.

5. COMMUNITY SECTOR APPLICATIONS

- A. Andrea Reyes

- B. Adrian Martinez
- C. Bruce McAlister
- D. LeRoy Candler
- E. Lupe Jaime-Mileham
- F. Margarita Rocha
- G. Nasreen Johnson
- H. Tou Lee
- I. Zina Brown-Jenkins

Robles, requested revising the questions asked for the Community Sector interview to be send to committee members prior to the interviews for approval. Karina Perez, Chief of Staff, stated she would email the questions to the committee for their review/approval.

The Community Sector applications were reviewed, Robles inquired on the acceptance of Bruce McAlister application due to it was submitted after the deadline. Commissioner Nichols requested to abstain from voting on the acceptance of Bruce McAlister application. Further discussion continue and it was determined to disqualify his application to follow the Bylaws regulations. Interviews will be held on December 7th and 8th.

M/S/C – Garabedian/Rodgers to approve to disqualified Bruce McAlister Community Sector Application. All in favor.

M/S/C – Garabedian/Rodgers to approve all other Community Sector Applications. All in favor.

6. **ADJOURNMENT**

The meeting was adjourned.

M/S/C – King/Rodgers to approve meeting adjournment at 6:06 p.m. All in favor.

Respectfully submitted,

Catherine Robles

Chair

BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: N/A
Agenda Item #: 12D2	Director: N/A
Subject: 2021 Expiring Terms	Officer: Emilia Reyes

Background

The information presented below is intended to keep the Committee apprised on Commissioners expiring terms for 2021.

Commissioners will be notified by mail, email, phone call and text of their upcoming expiring term and receive a 90, 60 and 30 day reminders before application due date.

Expiring Terms 2021

COMMISSIONER	REPRESENTS
Community Sector	
James Martinez	Fresno Reel Pride
Itzi Robles	Southeast Fresno Community Economic Development Association
Jimi Rodgers	Association of Black Social Workers
Maiyer Vang	Center for New Americans
Public Sector	
Charles Garabedian	Board of Supervisors
Brian King	Mayor's Office
Ruben Zarate	14th Senatorial District
Jerome Countee	State Center Community College District
Target Area	
Felipe De Jesus Perez	Target Area A
Daniel Martinez	Target Area D
Lisa Nichols	Target Area E
Catherine Robles	Target Area G



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: N/A
Agenda Item #: 12D3	Director: N/A
Subject: Election Materials	Officer: Emilia Reyes

Recommended Action

Bylaws Committee recommends review and approval for full Board consideration of the Election Materials for 2021.

Background

Attached are the updated election materials for the 2021 Board Election to be updated on the Fresno EOC's website.

- ❖ Chronology of Board Election 2021 Dates
- ❖ Community Sector Public Notice
- ❖ Community Sector Representative Form
- ❖ Target Area Public Notice
- ❖ Target Area Vote Registration Form

Registration and voter forms will be available on the Fresno EOC's website to be submitted electronically.

Fiscal Impact

None.

Conclusion

If approved by the Board, these election materials will be uploaded to the agency website.



Chronology of Board Election 2021 Dates

Fri, 3/12	Updated election materials uploaded to website.
Fri, 5/7	Press Release is released.
Wed, 9/1	Virtual Open House for prospective candidates – Wednesday 9/1/21 from 5:00 – 6:00p.m.
Fri, 10/1	Last day of acceptance of nomination forms for Community Sector Representatives and Target Area Candidates. (Organization appointing Community Sector Representative must submit an original resolution with the application, signed and dated within 60 days).
October	Ballots to target area-registered voters are mailed as registrations are received and verified.
Wed, 11/10	Screening Committee meets to review Community Sector applications. 5:00p.m.
Wed, 11/10	Voter registration form deadline to vote in 2021 elections.
Mon, 11/29 & Tue, 11/30	Screening Committee Interviews Community Sector candidates starting.
Wed, 12/01	Election Close Date. Ballots can be hand-delivered by 5:00p.m. If mailed, ballots must be postmarked by December 1, 2021.
Mon, 12/06	Ballots Opened at 4pm in the Fresno EOC Board Room and Virtual Link provided for Public View.
Wed, 12/15	Present election and community sector selection results at the Board of Commissioners meeting for approval to seat as of January 1, 2022.
January 2022	New board members virtual training.

If mailed, forms must be postmarked by due date. If forms are hand-delivered they will be accepted until 4:00 pm on the due date. If forms are submitted via email they will be received until 11:59 pm on the due date.

Voters may register to vote at any time during the year. If registering to vote in this year's election your paperwork must be in by the deadline.

Dates and times subject to change.

COMMUNITY SECTOR REPRESENTATIVES PUBLIC NOTICE

This is written notification that Fresno Economic Opportunities Commission (Fresno EOC) is hereby seeking qualified nominations for Board Commissioners representing the Community Sector. There are four (4) openings commencing January 2022 for a two-year term of office.

Fresno EOC is governed by a twenty-four-member Board of Commissioners. One-third of the board consists of public officials, or their representatives, and one-third are elected members representing low-income persons. The remaining members are Business/Community Representatives. Their participation and involvement on the Board, its committees, and collaboration with community organizations, agencies, and groups are critical to Fresno EOC's efforts. In addition, their ability to help in developing public and institutional understanding of and support for the programs -- and the positive effects those programs can have on the community is very important. All board members serve on a voluntary basis.

CANDIDATES FOR COMMUNITY SECTOR COMMISSIONERS

Community Sector Commissioners are representatives of business, industry, labor, religious, law enforcement, youth, education, social services, and/or multicultural organizations that can contribute or mobilize economic and human resources, ethnic and racial diversity and balance to the Commission as a whole, and is supportive of the mission and objectives of the Agency.

To qualify, you must be 18 years or older, a resident of the target area, and neither an employee of Fresno EOC nor a member of the immediate family of an employee of Fresno EOC. Nominees must be individuals that are responsible, professional and capable; of good character and reputation; and have the understanding of and ability to perform board governance consistent with the agency's Articles of Incorporation and By-laws. Selection priority may be given to those with expertise in early childhood education, fiscal management or accounting, a licensed attorney and a representative of Head Start.

NOMINATION PROCESS

Interested nominees must complete the Community Sector Nomination Form (you can access the forms at <https://fresnoeoc.org/board/board-of-commissioners-nomination/>). **The form must be accompanied by a proof of age and a board-adopted resolution from the organization, agency, or group that is authorizing the nomination of the candidate. The resolution must be dated within 60 days of the due date and signed by an officer of the board other than nominee. If the organization is a public entity, a letter from an authorized official is required.** The form, documentation and resolution/letter must be submitted/postmarked by **FRIDAY, OCTOBER 1, 2021**, by mail to "Fresno EOC Community Sector Representative Nominations", Post Office Box 992, Fresno, CA 93714, via email by 11:59 pm to elections@fresnoeoc.org or in person by 4:00 pm at 1920 Mariposa Street, Ste. 300 Fresno, CA 93721. Faxes will not be accepted.

SELECTION

The Community Sector Screening Committee of the Fresno EOC Board of Commissioners shall review and screen all eligible nominations and forward the most qualified candidates to the Board to be ratified. The selected Business/Community Representatives will be seated at the Board's regular January 2022 meeting.

BACKGROUND

Fresno EOC is a 501(c)(3) private non-profit corporation established in 1965 as a Community Action Agency. Its purpose is to serve low-income persons throughout Fresno County. With an annual budget of \$110 million and staff of 1,200, it operates over 30 various human services and economic development programs aimed at providing a variety of resources to low-income families, disabled persons, senior citizens, women, youth and children. The programs address health care, education, senior services, housing, child care, energy conservation, transportation, nutritional aid, juvenile delinquency prevention, employment training needs, refugee services and economic development activities, among others. Please visit our website at www.fresnoeoc.org for more information.

For further information, contact Karina Perez at (559) 263-1012 or e-mail at elections@fresnoeoc.org
Fresno Economic Opportunities Commission, 1920 Mariposa Street, Suite 300, Fresno, CA 93721

COMMUNITY SECTOR REPRESENTATIVE NOMINATION FORM

This signed form and documentation must be submitted/postmarked by **FRIDAY, OCTOBER 1, 2021**. You must also submit a resolution of support for this 2 year term from the agency, organization or group you are representing signed within 60 days of the due date. If the organization is a public entity, submit a letter from an authorized official.

This signed nomination form may be submitted in the following ways:

Bymail: Fresno EOC Elections Office Post Office Box 992 Fresno, CA 93714	By E-mail: Elections@Fresnoeoc.org By 11:59 PM on the due date	Hand delivered: Fresno EOC 1920 Mariposa Street, Suite 300 Fresno, CA 93721 By 5:00p.m. on the due date
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NAME		FIRST	MIDDLE	LAST
ADDRESS		NUMBER	STREET	CITY ZIP CODE
EMAIL ADDRESS				
ORGANIZATION REPRESENTING: RESIDENT:			# YEARS AS A FRESNO COUNTY	
ORGANIZATION ADDRESS:		NUMBER	STREET	CITY ZIP CODE
TELEPHONE NUMBER:		DATE OF BIRTH:		AGE:
CURRENT WORK POSITION/TITLE/NAME OF ORGANIZATION: (You may submit a resume if you have one.)				
RELEVANT EXPERIENCE INCLUDING CURRENT/PAST BOARD SERVICE:				
HOW WILL THE ORGANIZATION AND YOU BE AN ASSET TO FRESNO EOC?				



LIST THE REASONS FOR YOUR INTEREST IN FRESNO EOC BOARD OF COMMISSIONERS:

LIST THE REASONS YOUR ORGANIZATION INTERESTED IN FRESNO EOC BOARD OF COMMISSIONERS:

CONFLICT OF INTEREST DECLARATION:

Any close relative employed by Fresno EOC? YES NO If yes, name/relationship:

Economic interest in Fresno EOC? YES NO If yes, please explain:

I CERTIFY UNDER PENALTY OF PERJURY THAT THE ABOVE IS TRUE AND THAT:

- I am or will be 18 years of age or older by the date of my appointment;
- I am not an employee of Fresno EOC nor a member of the immediate family of an employee of Fresno EOC;
- I have read and understand the Fresno EOC Commissioner Job Description and have the capacity to serve;
- I understand that there is a mandatory training for new commissioners in January and a board retreat in March;
- I am not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any federal department or agency;
- I have not been convicted of or had a civil judgment rendered against me for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under a public transaction, for violation of federal and state antitrust statutes or for commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- I have not been indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of the offenses above; and
- I have not had any public transactions (federal, state or local) terminated for cause or default during the three years prior to the application.

Signed: _____ Date: _____

YOU MUST ATTACH A RESOLUTION OF SUPPORT FROM THE AGENCY/ORGANIZATION/GROUP YOU PROPOSE TO REPRESENT.

Making a false certification is cause for removal from the Board. If you are unable to certify the above information, please attach an explanation to the application.



TARGET AREA REPRESENTATIVES PUBLIC NOTICE

This is written notice to announce that Fresno Economic Opportunities Commission (Fresno EOC) is hereby holding elections for Board Commissioner Representatives of low-income Target Areas A, D, E, & G, to serve for a two-year term from January 2022 through December 2023. Target Area maps can be viewed at <https://fresnoeoc.org/board/board-of-commissioners-nomination/>. Fresno EOC is seeking qualified candidates and voters in this election.

Fresno EOC is governed by a twenty-four-member Board of Commissioners. One-third of the board consists of public officials or their representatives, and one-third are members of business and community groups. The remainder must be democratically elected to represent low-income residents and groups. Representatives are a fundamental source of information on conditions and problems of poverty. Their participation and involvement on the Board, on its committees and at neighborhood levels are critical to Fresno EOC's efforts. Also important is their ability to help develop public and institutional understanding of, and support for, the programs -- and the positive effects those programs can have on the community. All board members serve on a voluntary basis.

CANDIDATES FOR TARGET AREA COMMISSIONERS

To qualify, you must be 18 years or older, a resident of the target area, and neither an employee of Fresno EOC nor a member of the immediate family of an employee of Fresno EOC. Emphasis is given to providing maximum participation and involvement of low-income persons. Qualified candidates must be individuals that are responsible, professional and capable; of good character and reputation; sympathetic to the mission and objectives of Fresno EOC; will act as a representative of the poor; and can govern the affairs of the Agency consistent with its Articles of Incorporation and Bylaws.

NOMINATION PROCESS

Candidates must file a Candidate Nomination Form (you can access the forms at www.fresnoeoc.org/board) and submit documentation of your age and residency. The form, documentation and resolution/letter must be submitted/postmarked by **FRIDAY, OCTOBER 1, 2021**, by mail to "Fresno EOC Target Area Nominations", Post Office Box 992, Fresno, CA 93714, via email by 11:59 pm to elections@fresnoeoc.org or in person by 4:00 pm at 1920 Mariposa Street, Ste. 300 Fresno, CA 93721. Faxes will not be accepted.

ELECTIONS

Elections will be by mail-in or in-person ballot only. Ballots will be mailed out starting in November as registration forms are received and validated. Completed ballots must be **postmarked by Wednesday, December 1, 2021**. Ballots in signed, sealed return envelopes can be **submitted in person by 5:00pm on Wednesday, December 1, 2021** to the Fresno EOC Internal Audit office at 1920 Mariposa Street, Suite 300, Fresno, CA 93721. Emails and faxes will not be accepted. Results of the election will be posted after **December 15, 2021**. The newly elected Commissioners will be seated at the Board's regular January 2022 meeting.

REGISTRATION TO VOTE

You must register to receive a ballot to vote in this election. To qualify to vote in the Fresno EOC Target Area Representative Elections, you must be 18 years or older and a resident of the target area in which you wish to vote. To register the Voter Registration Form must be submitted/postmarked by **WEDNESDAY, NOVEMBER 10, 2021**, by mail to "Voter Registration", Post Office Box 992, Fresno, CA 93714, via email by 11:59 pm to elections@fresnoeoc.org or in person by 4:00 pm at 1920 Mariposa Street, Ste. 300 Fresno, CA 93721. Faxes will not be accepted.

BACKGROUND

Fresno EOC is a 501(c)(3) private non-profit corporation established in 1965 as a Community Action Agency. Its purpose is to serve low-income persons throughout Fresno County. With an annual budget of over \$130 million and staff of 1,200, Fresno EOC operates over 35 various human services and economic development programs aimed at providing a variety of resources to low income families, disabled persons, senior citizens, women, youth and children. The programs provide services to approximately 150,000 persons on an annual basis. Please visit our website at www.fresnoeoc.org for more information.

For further information, contact Elizabeth Jonasson at (559) 263-1011 or e-mail at elections@fresnoeoc.org

Fresno EOC, 1920 Mariposa Street, Suite 300, Fresno, CA 93721

TARGET AREA REPRESENTATIVE NOMINATION FORM

This signed form and documentation must be submitted/postmarked by **FRIDAY, OCTOBER 1, 2020. You must submit documentation of your age and residency.**

This signed nomination form may be submitted in the following ways:

By mail: Fresno EOC Elections Office Post Office Box 992 Fresno, CA 93714	By E-mail: Elections@Fresnoeoc.org By 11:59 PM on the due date	Hand delivered: Fresno EOC 1920 Mariposa Street, Suite 300 Fresno, CA 93721 By 5:00 PM on the due date
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FIRST	MIDDLE	LAST
NAME		
NUMBER	STREET	CITY
ADDRESS (NO P.O. BOX)		
TARGET AREA: A B C D E F G H HOW LONG AT PRESENT ADDRESS: YRS		
EMAIL ADDRESS		
MAILING ADDRESS: (If different from above)		
TELEPHONE NUMBER:		
DATE OF BIRTH:		AGE:
CURRENT WORK POSITION/TITLE/NAME OF ORGANIZATION: (You may submit a resume if you have one.)		
LIST THE REASONS FOR YOUR INTEREST IN FRESNO EOC BOARD OF COMMISSIONERS:		
CURRENT/PAST MEMBERSHIP IN ORGANIZATIONS/COMMUNITY GROUPS/AFFILIATIONS:		
PLEASE GIVE A STATEMENT OF QUALIFICATIONS/HOW YOU CAN CONTRIBUTE TO FRESNO EOC (This will be included on the ballot. You may use a separate sheet if necessary.)		



IF YOU WISH TO TRANSLATE YOUR STATEMENT TO SPANISH AND/OR HMONG, PLEASE PROVIDE IT HERE (Otherwise staff will translate your statement.)

LIST TWO REFERENCES: Include name, position, organization and contact information.

1.

2.

I CERTIFY UNDER PENALTY OF PERJURY THAT THE ABOVE IS TRUE AND HEREBY DECLARE MY CANDIDACY FOR A SEAT AS A COMMISSIONER ON THE BOARD OF THE FRESNO ECONOMIC OPPORTUNITIES COMMISSION REPRESENTING TARGET AREA ____ (fill in target area letter) AND THAT:

- I am or will be 18 years of age or older by the date of the election;
- I reside in the Target Area for which I am running;
- I am not an employee of Fresno EOC nor a member of the immediate family of an employee of Fresno EOC;
- I have read and understand the Fresno EOC Commissioner Job Description and the Target Area Public Notice and have the capacity to serve;
- I understand that there is a mandatory training for new commissioners in January and a board retreat in March;
- I am not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any federal department or agency;
- I have not been convicted of or had a civil judgment rendered against me for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under a public transaction, for violation of federal and state antitrust statutes or for commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- I have not been indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of the offenses above; and
- I have not had any public transactions (federal, state or local) terminated for cause or default during the three years prior to the application.

Signed: _____ Date: _____

YOU MUST ATTACH DOCUMENTATION OF AGE AND RESIDENCY. (i.e. copy of driver's license. No P.O. Box allowed)

Making a false certification is cause for removal from the Board. If you are unable to certify the above information, please attach an explanation to the application.



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: N/A
Agenda Item #: 12D4	Director: N/A
Subject: Bylaws Revisions	Officer: Emilia Reyes

Recommended Action

Bylaws Committee recommends review and approval for full Board consideration of the Agency's Bylaws.

Background

The agency's Legal Counsel, Kenneth Price, provided a red line version of the Fresno EOC's Bylaws during the Committee Meeting for review and discussion during the on February 17, 2021.

The Committee agreed with Legal Counsel's recommendation and suggested to schedule another Bylaws Committee Meeting for further discussion.

Fiscal Impact

None.

Conclusion

If approve by the Board, the Bylaws Committee meeting will bring forward for full Board consideration a final version of the Agency's Bylaws by the March 24, 2021 Board Meeting.



**FRESNO COUNTY ECONOMIC OPPORTUNITIES
COMMISSION**

BYLAWS

MODIFIED OCTOBER 2018

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BYLAWS

ARTICLE I. NAME

The corporation's name shall be ~~the Fresno County Economic Opportunities Commission as stated in its articles of incorporation~~. The corporation may be referred to herein as "organization" or "agency."

ARTICLE II. PURPOSES

The organization's purposes shall be as ~~stated in its articles of incorporation~~ follows:

~~[Let's discuss purposes in Articles of Incorporation.]~~

ARTICLE III. AUTHORITY AND RESPONSIBILITY OF THE BOARD OF COMMISSIONERS

The organization's Board of Commissioners (hereafter sometimes referred to as "Board" or "Commission") shall supervise, control and direct the business and affairs of the organization. All Commissioners shall ~~fully~~ participate in the development, planning, implementation and evaluation of the programs offered by the organization in its service of low income individuals and families.

Commissioners shall be focused on the total problem of poverty in the County as well as with the interests of their respective target areas and appointing entities. The Commissioners shall be responsible for reporting back to their appointing entities and target areas as well as informing the Commission as a whole regarding the problems and relevant activities of their areas and appointing entities.

ARTICLE IV. COMPOSITION OF THE BOARD

Section 1: Community Services Block Grant (CSBG) Board Composition Requirements:

The Board shall consist of no more than twenty four (24) Commissioners, one-third from each sector described in this section below ~~(the "Tripartite")~~. The number of Commissioners may not be increased or decreased without a resolution of the Board, provided that no decrease shall have the effect of shortening the term of any incumbent Commissioner and the total number of Commissioners is divisible by three.

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Public Sector Commissioners. One-third of the ~~Tripartite~~ Board shall be elected or public officials, or their appointed representatives;

Target Area Commissioners. One-third of the ~~Tripartite~~ Board shall be persons chosen in accordance with democratic selection procedures adequate to assure that these Commissioners are representative of low-income individuals and families in the neighborhood served; reside in the neighborhood served; and are able to participate actively in the development, planning, implementation, and evaluation of the organization's programs; and

Community Sector Commissioners. One—third of the ~~tripartite~~ Board shall be officials or members of business, industry, labor, religious, law enforcement, education, social services, and/or multi-cultural organizations, or other major groups and interests in the community served.

Section 2: Head Start Board Composition Requirements

In order to meet Head Start requirements, the Board must also include:

Commented [KJP2]: Note: Sec. 642 [42 U.S.C. 9837]

- A. At least one Commissioner with a background and expertise in fiscal management or accounting.
- B. At least one Commissioner with a background and expertise in early childhood education and development.
- C. At least one Commissioner who is a licensed attorney familiar with issues that come before the governing body.

However, if a person described in any one of the three preceding sentences is not available to serve as a Commissioner, the Board shall use a consultant, or another individual with relevant expertise, with the required qualifications, who shall work directly with the Board.

- D. One Commissioner shall represent the Head Start Policy Council.

ARTICLE V. SELECTION OF COMMISSIONERS

After each prospective Commissioner has been selected to serve on the Board through the appropriate selection process described in the policies and procedures for the sector in which he or she proposes to serve, and has been determined by the Board (or a Committee thereof) to meet the qualifications set by the Board from time to time for service as a Commissioner, the Board shall vote whether to elect him or her to the Board.

A. Public Sector Commissioners. Public Sector Commissioners appointed from the following shall be considered for election to the Board:

- One Commissioner appointed by the Mayor of the City of Fresno;
- Two Commissioners appointed by the Fresno County Board of Supervisors;
- One Commissioner appointed by the Fresno County Superior Court Presiding Judge sitting in the Juvenile Department;
- One Commissioner appointed by the State Center Community College District Board of Trustees;
- One Commissioner appointed by a member of the California Assembly;
- One Commissioner appointed by a member of the California Senate; and
- One Commissioner appointed by a member of the U.S. Congress.

B. Target Area Commissioners. Target Area Commissioners shall be elected by members of the respective areas hereinafter "Target Area" in accordance with Policies and Procedures established by the Commission, under elections that are run by the Internal Audit department and supervised by the Selection Committee appointed by the Board Chair. Emphasis should be given to providing maximum participation of low income persons in the selection process of Target Area Commissioners, who shall be duly elected from areas within Fresno County that insure equal target area rural and urban representation and adopted by the Commission.



C. Community Sector Commissioners. Community Sector Commissioners may consist of representatives of business, industry, labor, religious, law enforcement, youth, education, social services, and/or multicultural organizations that can contribute or mobilize economic and human resources, ethnic and racial diversity and balance to the Commission as a whole, and is supportive of the mission and objectives of the agency. The Commissioners shall be selected in accordance with the written policies and procedures established from time to time by the Commission.

ARTICLE VI. TERMS OF OFFICE

Each Commissioner shall serve a two-year term, or until the Commissioner sooner dies, resigns, is removed, or becomes disqualified. The January meeting of the Commission shall represent the beginning date for the term of office of a Commissioner first elected or appointed, or reelected or reappointed. A public official shall serve as a Public Sector Commissioner only while he or she continues to hold public office. A representative of a public official shall serve as a Public Sector Commissioner only while the public official who designated him or her continues to hold public office. An individual designated by a Community Sector Organization to serve as a Community Sector Commissioner shall so serve only while he or she continues to be associated with the organization that designated the Commissioner.

Commented [KJP3]: This is vague -- i.e. "employed"?

ARTICLE VII. COMMISSIONERS

Section 1. Powers

A. General Corporate Powers. Subject to the provisions of the California Nonprofit Corporation Law and any limitations in the Articles of Incorporation, the business and affairs of the organization shall be managed, and all corporate powers shall be exercised, by or under the direction of the Commission.

B. Organizational Jurisdiction. For the purposes of California law, the jurisdiction of the organization shall be Fresno County. Notwithstanding the foregoing, the organization may conduct business outside of Fresno County.

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CB. Specific Powers. Without prejudice to these general powers, and subject to the same limitations, the Commissioners shall have the power to:

1. Appoint or remove a Chief Executive Officer according to the policies set forth by the Commission.
2. Prescribe any and all powers and duties in the Chief Executive Officer that are consistent with law, with the Articles of Incorporation, and with these Bylaws, and fix the compensation of the Chief Executive Officer.
3. Approve all programs and budgets and shall oversee the enforcement of grant conditions. The Commission shall ~~conduct the affairs in~~ compliance with any and all requirements of the applicable Federal and State Law including, but not limited to, those laws requested by its funding sources, and any regulations promulgated thereunder.
4. Change the principal executive office or the principal business office in the State of California from one location to another; cause the organization to be qualified to do business in any other state, territory, dependency, or country and conduct business within or outside the State of California; and designate any place within ~~or outside~~

~~the State of California~~the organization's jurisdiction for the holding of any meeting or meetings of the Board, including annual meetings.



5. Adopt, make and use a corporate seal; prescribe the forms of membership certificates, if applicable; and alter the form of the seal and certificates.
6. Borrow money and incur indebtedness on behalf of the organization and cause to be executed and delivered for the organization's purposes, in the corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecation, and other evidences of debt and securities.

Section 2. Vacancies

Vacancies shall be deemed to exist on the occurrence of the following: death, resignation or removal of any Commissioner. The Board shall take steps to ensure that vacant seats are filled in a timely manner. Each successor shall hold office for the unexpired term of his or her predecessor or until the successor sooner dies, resigns, is removed or becomes disqualified.

A. Public Sector Commissioners. When a vacancy occurs in a Public Sector Board seat held by the representative of a public official, the Board shall request that the public official either take the seat himself or herself or put forth another representative to be elected by the Board. If the public official fails to take the seat himself or herself or to name another representative within the period specified by the Board, the Board shall select another public official to serve as a replacement Commissioner or to appoint a representative, subject to approval of the Board, to so serve.

Commented [KJP4]: this would trigger mandatory Brown Act compliance -- just a note.

B. Target Area Commissioners. Vacancies in the target area sector shall be filled using the same democratic process originally used to fill the seat.

C. Community Sector Commissioners. When a vacancy occurs in a seat held by an individual designated by a Community Sector Organization, the Board shall ask the Community Sector Organization that designated that individual to designate another individual, subject to approval by the Board, to fill the vacancy. Should that Community Sector Organization fail, within the period specified by the Board, to designate an individual to fill the vacancy, the Board shall select another Private Sector Organization to designate an individual, subject to approval of the Board, to fill the vacancy.

Commented [KJP5]: Should the standard of "associated" apply here? Employed???

Section 3. Resignation

A Commissioner may resign from the Board by delivering his or her written resignation to the Chair, to a meeting of the Commission, or to the organization at its principal office. The resignation shall be effective upon receipt unless specified to be effective at some other time. A Commissioner who has ceased to meet the qualifications for service as a Commissioner, as specified in these bylaws and by the Board from time to time, and/or for the Board seat to which he or she was elected, is deemed to have resigned as of the date he or she ceased to meet those qualifications.

Section 4. Removal

A. Removal by Appointing Authority. The appointing authority may remove for any reason and nominate at will a replacement Commissioner, who shall be subject to approval of the Board.

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BA. Grounds for Removal by the Board. The Board may remove a Commissioner from the Board or can be removed from the Board, any Committee and from any office for the following reasons:



1. Incapacity. The Board may remove a Commissioner, if in the opinion of the Board, the Commissioner is incapacitated or otherwise unable to carry out the duties of his or her office. The term incapacity shall also include a declaration of unsound mind by a final court order or conviction of a felony.

2. Cause. The Board may remove a Commissioner for cause on any of the following grounds:

- i. violation of the organization's articles of incorporation, or bylaws, or conflict of interest policy, or Board resolutions or other policies,
- ii. repeated disruptions of Board or Committee meetings,
- iii. false statements on documents completed in connection with service as a Commissioner or Officer of the organization,
- iv. fraudulent or dishonest acts or gross abuse of authority or gross abuse of discretion with reference to or negatively reflecting upon the organization's programs or mission,
- v. a Target Area Commissioner moving outside of their Target Area, or
- vi. a Community Sector Organization that nominated the Commissioner ceases to exist or operate within Fresno County.

3. Superior Court judgment. A Commissioner may be removed by the Superior Court pursuant to Corporations Code section 5223 or final judgment by a court of competent jurisdiction for breach of the duty under Corporations Code sections 5230 et seq.

4. Negligence of Duties. The Board may remove a Commissioner for failure to consistently respond to emails or telephone calls requesting input from Board members, lack of follow-through on assignments, including submission of requested reports and/or lack of participation overall in the activities of the Board.

5. Excessive Absences. The Board may remove a Commissioner by resolution, after three (3) absences in a calendar year.

B. Procedure for Removal. The Commission shall follow the policy established for removal of Commissioners established by the Board from time to time.

Section 5. Conflicts of Interest

Subject to the articles of incorporation, bylaws and any applicable law, the Board shall adopt and implement a conflict of interest policy covering the organization's Commissioners, Officers and such employees and other persons as may be specified in the policy. The conflict of interest policy shall comply with California Government Code sections 1090 and 87100, et seq., and Head Start regulations.

In compliance with Head Start regulations, Commissioners of the organization may not: have a financial conflict of interest with the organization or its delegate agencies; be employees of the Head Start or Early Head Start programs; or be immediate family members of any employees of the Head Start or Early Head Start programs. For this purpose, the term "immediate family member" means: a spouse, parents and grandparents, children and grandchildren, brothers and sisters, mother-in-law

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and father-in-law, brothers-in-law and sisters-in-law, daughters-in-law and sons-in-law, and adopted and step family members. Commissioners who are federal employees are prohibited from serving in any capacity that would require them to act as an agent of or attorney for the organization in its dealings with any federal government departments or agencies.

Commissioners shall disclose in writing to the Secretary all relationships described in this section, not later than ten (10) days after becoming aware of any relevant conflict of interest.

Section 6. Compensation of Commissioners

Commissioners may not receive compensation for serving on the Board or for providing services to the organization. However, they may receive reimbursement (or advances, in the case of low-income sector Commissioners) from the organization for reasonable and documented expenses incurred in the course of performing services as Commissioners. To the extent the organization makes any such reimbursements or advances, it shall do so only in accordance with financial policies established from time-to-time by the Board.

Section 7. Employment of Commissioners

No ~~Commissioner member~~ shall be eligible to ~~accept be employed by the employment on the agency staff association until no less than six one (16) months year~~ after the term or period of services as a Commissioner has ~~terminated~~. A member of an advisory board of the Commission shall be ineligible to accept employment until three (3) months after ~~terminating the termination from the term of period of~~ service on any association advisory board. However, any individual falling below the California or federal poverty guideline is automatically exempt from the above "waiting period" requirement, ~~but must so long as that individual~~ resigns from the Commission or advisory board at the time of acceptance of employment and such employment does not violate California or federal law.

ARTICLE VIII. MEETINGS

Section 1. Annual Meeting

The annual meeting of the Board shall be held during the month of January each year, subject to postponement by the Board. The purposes of the annual meeting are to elect officers and to transact such other business as may come before the meeting. If the annual meeting is postponed, a special meeting may be held in its place, and any business transacted shall have the same force and effect as if transacted at the annual meeting.

Section 2. Regular Meetings

Meetings shall be scheduled for the convenience of Commission members and the public. Regular meetings of the Board shall be held at least ten (10) times per year, generally on the fourth Wednesday of each month. ~~At any regular meeting the agenda shall provide an opportunity for any person to present discussion regarding any matter of public interest that is within the subject matter jurisdiction of the Agency.~~

Section 3. Open Meetings~~Closed Session~~

All Board and standing committee meetings will comply with the Ralph M. Brown Act (Government Code section 54950 *et seq.*). As part of such Brown Act compliance, the Board at all meetings shall provide an opportunity for the public to comment on any action or information item before the Board as well as public comment period for matters properly within the subject matter jurisdiction

Commented [KJP6]: Consider deleting this section and adding to the conflicts policy.

Commented [KJP7]: What about including contracting with the agency.

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of the organization that is not otherwise on the agenda. Additionally, the Board may from time-to-time convene and take action in closed session so long as expressly authorized under the Brown Act.

~~As permitted by law, upon an approved motion of the Board, the Board may enter closed session to discuss and vote on issues that are considered confidential.~~



Section 4. Notice

Written notice of the time, date, location and agenda of each meeting of the Board shall be given to each Commissioner and made available to the public at least 72 hours before regular meetings ~~or 24 hours before a special meeting. Commissioners must protest the lack of notice before the beginning of the meeting. Lack of notice does not preclude the Board from bringing up and/or taking action on items during the meeting, except as provided by law.~~

Section 5. Quorum

A majority of the number of Commissioners authorized pursuant to these bylaws constitutes a quorum of the Board for the transaction of business. A quorum or its absence shall be determined at the beginning of all meetings. For Board committee meetings, a quorum shall be 50% of the members of the Committee. The Board Chair's presence shall count towards the establishment of a quorum. Should a meeting not meet quorum requirements or lose the quorum at some point during the meeting, the meeting may proceed with informational items, however no action other than adjournment may be taken.

Section 6. Voting and Action by the Board

Unless a greater number is required by the organization's articles of incorporation, these bylaws, organization policies and procedures or by law, the act of a majority of the ~~C~~ommissioners at any meeting at which a quorum is present shall be an act of the ~~B~~oard. Each Commissioner shall have one vote (provided that he or she is not prohibited from voting on a particular matter due to a conflict of interest). Votes by proxy are prohibited.

Section 7. Parliamentary Procedure

Where necessary and in matters not covered by these bylaws, Robert's Rules of Order, Newly Revised, shall serve as a guide to proper procedure (but need not be followed strictly for valid action) at meetings of the Board and its Committees.

Section 8. Participation by Conference Telephone, Electronic Video Screen Communication or Electronic Transmission

Any Board member's participation in any meeting via electronic means shall comply with the Brown Act's limitations on technological conferences, as may be modified by Executive Order.

~~Members of the Board may participate in a meeting through use of conference telephone, electronic video screen communication or electronic transmission. Participation in a meeting through use of conference telephone or electronic video screen communication pursuant to this section constitutes presence in person at that meeting as long as all members participating in the meeting are able to hear one another, including members of the public. Participation in a meeting through use of electronic transmission by and to the organization, other than conference telephone and electronic video screen communication, pursuant to this subdivision constitutes presence in person at that meeting if both of the following apply:~~

~~A. Each member participating in the meeting can communicate with all of the other members concurrently.~~

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~~B. Each member is provided the means of participating in all matters before the Board, including, without limitation, the capacity to propose, or to interpose an objection to, a specific action to be taken by the organization.~~



~~If the commission goes into closed session during the meeting, any Commissioner appearing by electronic communication cannot participate in said closed session, due to the inability to insure the confidentiality of the proceedings.~~

Section 9. Action without a Meeting

~~No action by the Board may be taken without a meeting. An action required or permitted to be taken by the Board may be taken without a meeting, if all members of the Board shall individually or collectively consent in writing to that action. The written consent or consents shall be filed with the minutes of the proceedings of the Board. The action by written consent shall have the same force and effect as a unanimous vote of the Commissioners.~~

Section 10. Special Meetings

Special meetings may be called by the Chair or upon the written and signed request of ten (10) or more Commissioners, dated and specifying the items of business. Notice of any special meeting shall be given to each Commissioner and posted to the public at least twenty four (24) hours in advance of such meeting and shall specify the purpose of the meeting. No other business shall be transacted except the agenda items described in the notification.

Section 11. Adjourned Meeting

Any Commission meeting, annual or special whether or not a quorum is present, may be adjourned from time to time by the vote of the majority of the Commissioners represented at the meeting; but in the absence of a quorum, no other business may be transacted at that meeting, except as provided in this Article.

ARTICLE IX. OFFICERS

The officers of the Commission shall consist of a Chair, First Vice Chair, Second Vice Chair, Secretary, 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 or until their successors shall have been elected and qualify. No Commissioner shall hold more than one office at the same time.

Section 1. Duties of Officers

The duties and powers of the officers shall be as follows or as shall be set hereafter by resolution or policy of the Board of Commissioners:

- A. Chair.** 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.
- B. 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.



- C. Secretary.** The Commission shall appoint the Chief Executive Officer, who shall serve as the Chief Administrative Officer and as Secretary to the Commission. The secretary shall be responsible for the recording and maintenance of records of all proceedings of the Board. This shall include the attendance of Commissioners at meetings, record of votes of all motions of all meetings of the Commission, and all Commission Committees. These records shall be kept in electronic or print files which shall be kept at the principal office of the Commission. The records shall be open at all reasonable times to the inspection of any Commissioner. Such files shall also contain the Commission's articles of incorporation and bylaws (as well as any amendments thereto) and the names of all Commissioners and the address of each. The secretary or his or her delegate shall give all notices that may be required by law or by these bylaws. The secretary shall perform such other duties and have such other powers as the commissioners shall determine from time to time.
- D. Treasurer.** 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.

Section 2. Delegation of Duties

An officer may delegate the specific duties set forth above to another individual or receive assistance from another individual in performing such duties, so long as the Officer retains oversight and review of the work of the other individual and the records and documents prepared and distributed by that individual.

Section 3. Election

The Officers shall be elected each year by the Board at the Board's annual meeting. In the event that any or all of the Officers are not elected at the annual meeting, they may be elected at a subsequent Board meeting. Other Officers may be elected from time to time by the Board. The Board may from time-to-time adopt a Board elections policy providing for the procedures and implementation of Board elections.

Section 4. Term of Office

Each Officer shall hold office until the next annual meeting and until his or her successor is elected and qualified or until the Officer sooner dies, resigns, is removed or becomes disqualified.

Section 5. Removal of Officers

Any Commissioner can bring forth to the Bylaws Committee a recommendation for removal of an Officer to be heard by the Bylaws Committee. Removal of Officers shall follow the procedure in Article VII, Section 4.

Commented [KJP8]: Should this be refined so that there one Commissioner does not bring repeated requests for removal?

Section 5. Resignation of Officers

An Officer may resign by delivering his or her written resignation to the Chair, to a meeting of the Commissioners or to the Secretary. The Board Chair may relinquish their position as Chair by



notifying the Board or Secretary in writing. Such resignation shall be effective upon receipt unless specified to be effective at some other time.

Section 6. Vacancies

The Board should promptly fill vacancies in the Officer positions, either at a regular meeting or at a special meeting called for that purpose. Each successor shall hold office for the unexpired term of his or her predecessor or until the successor sooner dies, resigns, is removed or becomes disqualified.

Section 8. Chief Executive Officer

The Board shall appoint and employ a Chief Executive Officer who, subject to the Board's direction and control, shall: manage the day-to-day affairs of the organization; implement goals and policies established by the Board; report on and advise the Board and its Committees concerning the affairs and activities of the organization; and prepare an annual administrative budget for the approval of the Commission.

The Chief Executive Officer shall be empowered to hire, supervise and terminate the organization's other employees in accordance with personnel policies established by the Board. In addition, the Chief Executive Officer shall perform such other duties and have such other powers as the Board may determine from time to time. The Chief Executive Officer shall attend meetings of the Board and may attend meetings of its Committees..

The Board shall evaluate the Chief Executive Officer and set his/her compensation on an annual basis. The Board may remove the Chief Executive Officer at any time with or without cause. Removal without cause shall be without prejudice to the Chief Executive Officer's contract rights, if any, and the appointment of the Chief Executive Officer shall not itself create contract rights.

~~The Chief Executive Officer and all employed staff charged with the handling of Commission funds shall post with the Commission at the organization's expense a fidelity bond in an amount approved by the Commission.~~

ARTICLE X. COMMITTEES

The Board may establish one or more Committees (standing and/or ad hoc) and may delegate to any such Committee or Committees any or all of its powers, except the powers specified in section 5212 of the California Corporations Code.. Any Committee to which the powers of the Commissioners are delegated shall consist solely of Commissioners and shall, to the extent possible, reflect the ~~tripartite~~Tripartite composition of the full Board. Committee members and Chairs shall be appointed by the Board Chair and be approved by the Board and shall serve at the pleasure of the Board.

Each Committee shall keep a record of its actions and proceedings and, when required by the Board, shall make a report of those actions and proceedings to the Board. Unless the commissioners otherwise designate, Committees shall conduct their affairs in the same manner as is provided in these ~~By~~laws for the conduct of the affairs of the Board of Commissioners, with such changes in the context of such provisions as are necessary to substitute the Committee and its members for the Board and its members; provided, however, that the time of regular meetings of Committees may be determined either by resolution of the Board or by resolution of the Committee, and that special meetings of a Committee may also be called by resolution of the Board. A quorum for any meeting shall be 50 percent of that Committee. The Board may adopt rules for the governance of any Committee not inconsistent with the provisions of these bylaws. Each standing Committee shall comply with the Brown Act.

Commented [KJP9]: I believe E&O

insurance should take care of this requirement unless it's a Head Start requirement.

There shall be the following standing Committees: Executive, Human Resources, Finance, Bylaws, Audit, Pension, Program Planning and Evaluation Committee and Infrastructure. The Board Chair shall appoint the Chair of each Committee who shall serve until a successor shall have been duly appointed for the term of that person as a member of the Commission shall have ended.

Section 1. Executive Committee

The Executive Committee shall be composed of the four (4) elected officers as well as the chairs of the Audit, Bylaws, Program and Planning, Human Resources and Pension Committee. This Committee shall have all the powers and authority of the Board of Commissioners, as allowed by law in the intervals between meetings of the Board, and is subject to the direction and control of the full Board.

The Executive Committee shall act on interim matters that cannot wait until the next Commission meeting. Its decision(s) are subject to approval by the Commission. The Executive Committee shall make a report of its actions and proceedings to the Board at the next meeting of the Board held after such actions or proceedings. The Executive Committee shall meet as necessary as determined by the Chair. An Executive Committee meeting may be called by the Chair or upon the written request of two (2) Committee members with 48 hours' notice.

Section 2. Finance Committee

The Finance Committee shall be composed of the Treasurer, who shall be its Chair, and four (4) other Commissioners, at least one from each ~~tripartite~~**Tripartite** sector. The Finance Committee shall: (1) advise the Chief Executive Officer in the preparation and administration of the operating budget; (2) oversee the administration, collection, and disbursement of the financial resources of the organization; (3) advise the Board with respect to significant financial decisions; and (4) have such other powers and perform such other duties as the Board may specify from time to time.

Section 3. Audit Committee

The Audit Committee shall be composed of five (5) Commissioners, with at least one from each ~~tripartite~~**Tripartite** sector and who are not on the Finance Committee. The Audit Committee shall assist the Board of Commissioners in fulfilling its oversight responsibilities by monitoring: (1) the overall systems of internal control and risk mitigation; (2) the integrity of the financial statements of the organization; (3) compliance by the organization with legal and regulatory requirements and ethical standards; (4) at the close of each fiscal year shall present to the Commission a financial report for the year audited by a licensed Certified Public Accountant; and (5) the selection, independence and performance of the organization's independent auditors. In addition, the Audit Committee shall oversee the internal audit department and have such other powers and perform such other duties as the Board may specify from time to time.

Section 4. Bylaws Committee

The Bylaws Committee shall be composed of five (5) Commissioners, with at least one from each ~~tripartite~~**Tripartite** sector. The Bylaws Committee shall: (1) oversee Board member recruitment (including administering the target area Board member democratic selection process, recommending candidates for Public and Community Sector Board seats, and ensuring that the Board fills vacancies promptly), orientation, and training; (2) coordinate the Board's periodic evaluation process of itself and the organization's governance structure, policies and procedures; (3) coordinate periodic review



of the organization's articles of incorporation and bylaws; and (4) have such other powers and perform such other duties as the Board may specify from time to time.

Section 5. Program Planning and Evaluation Committee

The Program Planning and Evaluation Committee shall be composed of five (5) Commissioners, with at least one from each ~~tripartite~~**Tripartite** sector. Subject to the direction and control of the full Board, the Program Planning and Evaluation Committee shall: (1) oversee implementation of the organization's community needs assessment and strategic planning processes approved by the Board and conduct periodic reviews to determine to what degree the organization is addressing the needs and goals identified through these processes; (2) shall discuss, review and recommend grant applications; (3) track the progress of the organization's programs in meeting identified goals and objectives; (4) oversee the organization's processes for outcome reporting for its programs; (5) review monitoring reports, evaluations, and other feedback on the organization's programs provided by funding sources and other interested parties; (6) work with the organization's staff and full Board to ensure that monitoring findings are addressed in a timely way; (7) oversee the regular evaluation of the organization's programs by the organization's Board and staff; and (8) regularly report to the full Board on these matters. In addition, the program planning and evaluation Committee shall have such other powers and perform such other duties as the Board may specify from time to time.

Section 6. Human Resources Committee

The Human Resources Committee shall be composed of five (5) Commissioners, with at least one from each ~~tripartite~~**Tripartite** sector and shall (1) periodically review the organization's personnel policies and procedures and implementation thereof, and report findings and recommendations for policy and procedures changes to the full Board; (2) periodically review the organization's compensation schedule and implementation thereof, recommend any changes to the Board; (3) review and make recommendations to the Board regarding the organization's employee benefits package; (4) receive information from the organization's staff and attorneys on legal proceedings involving the organization's employees and make recommendations and reports to the Board on those matters. In addition, the Human Resources Committee shall have such other powers and perform such other duties as the Board may specify from time to time.

Section 7. Pension Committee

The Pension Committee shall be composed of five (5) Commissioners, with at least one from each ~~tripartite~~**Tripartite** sector, two elected employee representatives, and two Pension Plan Trustees. The Pension Committee meets on a quarterly basis to review and approve quarterly financial reports and investment performance reports of the retirement plans; receive an update of the current investment market; and answer any questions of the employees and Board members on the plan. The Committee will provide employees with a diversified slate of investment options; and make changes to the funds offered as needed.

Section 8. Infrastructure Committee

The Infrastructure Committee shall be composed of five (5) Commissioners, with at least one from each ~~tripartite~~**Tripartite** sector and shall (1) establish outcome statements for meeting the agency's infrastructure needs, and periodically monitor performances towards meeting these statements; (2) review, discuss and make recommendations to the Board of Commissioners relative to the agency's plans for real estate acquisitions/development, property maintenance, and technology advancements, and procurement activities; (3) meet the community and agency staff's infrastructure



needs; (4) provide employment opportunities for clients, students, and corps members by creating relationships among the agency's education and employment training programs; (5) promote procurement opportunities to small proprietors, women, and minority operated businesses and those certified as a Disadvantaged Business Enterprise (DBE) as it pertains to facilities management/maintenance, IT network, telecommunications, and real estate activities.

ARTICLE XI. POLICIES AND PROCEDURES

Section 1. Annual Statement of Certain Transactions and Indemnifications

No later than the time the organization gives its annual report, if any, to the Commissioners, and in any event no later than 120 days after the close of the organization's fiscal year, the organization shall prepare and mail or deliver to each Commissioner a statement of the amount and circumstances of any transaction or indemnification of any transaction(s) in which the agency, its parent or its subsidiary was a party, or in which any Commissioner or Officer had a direct or indirect financial interest.

Section 2. Fiscal Year

The fiscal year of the organization shall be fixed by resolution of the Board of Commissioners and may be changed by the Board of Commissioners.

Section 3. Execution of Instruments

Except as the Board may generally or in particular cases authorize the execution thereof in some other manner, all deeds, leases, transfers, contracts, bonds, notes, checks, drafts, and other obligations made, accepted and endorsed by the organization shall be signed by the Chair or the Chief Executive Officer and checks drawn on any account of the organization shall be signed by either the Chair, the Treasurer or the Chief Executive Officer (each an "Authorized Check Signatory") and, if in excess of any amount determined by the Board from time to time, countersigned by another Authorized Check Signatory. Unless authorized by the Board, no Officer, employee or agent shall have any power or authority to bind the organization by any contract or agreement, or to pledge its credit, or to render it liable for any purpose or for any amount.

Section 4. Agents

The Board may appoint agents who shall have such authority and shall perform such duties as may be prescribed by the Board. The Board may remove any such agent at any time with or without cause. Removal without cause shall be without prejudice to such person's contract rights, if any, and the appointment of such person shall not itself create contract rights.

ARTICLE XII. BONDING

The Board shall require all Officers of the organization charged with handling of funds, and may require any other Officer, director, employee or agent, to be bonded for performance of their duties in such amount and by such bonding company registered in the state of California as shall be satisfactory to the board at the organization's expense.



ARTICLE XIII. INDEMNIFICATION OF COMMISSIONERS, OFFICERS, EMPLOYEES, AND OTHER AGENTS

Section One. Actions Other Than By the Corporation.

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The Board of Commissioners shall have the power to indemnify any person who was or is a party, or is threatened to be made a party, to any proceeding (other than an action by, or in the right of, this Organization to procure a judgment in its favor, an action brought under Section 5233 of the California Corporations Code, or an action brought by the Attorney General or a person granted relator status by the Attorney General for any breach of duty relating to assets held in charitable trust) by reason of the fact that such person is or was an agent of this organization, against expenses, judgments, fines, settlements and other amounts actually and reasonably incurred in connection with such proceeding if that person acted in good faith and in a manner that person reasonably believed to be in the best interests of this organization and, in the case of a criminal proceeding, had no reasonable cause to believe the conduct of that person was unlawful. The termination of any proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent shall not, of itself, create a presumption that the person did not act in good faith and in a manner which the person reasonably believed to be in the best interests of this organization or that the person had reasonable cause to believe that the person's conduct was unlawful.

Section Two. Actions By the Organization.

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The Board of Commissioners shall have the power to indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action by, or in the right of, this organization, or brought under Section 5233 of the California Corporations Code, or brought by the Attorney General or a person granted relator status by the Attorney General for breach of duty relating to assets held in charitable trust, to procure a judgment in its favor by reason of the fact that person is or was an agent of this organization, against expenses actually and reasonably incurred by that person in connection with the defense or settlement of that action if that person acted in good faith, in a manner that person believed to be in the best interests of this organization, and with such care, including reasonable inquiry, as an ordinarily prudent person in a like position would use under similar circumstances. No indemnification shall be made under this Section 8.02 for any of the following reasons:

In respect of any claim, issue or matter as to which that person shall have been adjudged to be liable to this organization in the performance of that person's duty to this organization, unless, and only to the extent that, the court in which such proceeding is or was pending shall determine upon application that, in view of all the circumstances of the case, that person is fairly and reasonably entitled to indemnity for the expenses and then only to the extent that the court shall determine;

Of amounts paid in settling or otherwise disposing of a threatened or pending action, with or without court approval; or

Of expenses incurred in defending a threatened or pending action which is settled or otherwise disposed of without court approval unless it is settled with the approval of the Attorney General.

Section Three. Successful Defense By Agent,

To the extent that an agent of this organization has been successful on the merits in defense of any proceeding referred to in Sections 8.01 or 8.02, or in defense of any claim, issue, or matter therein, the agent shall be indemnified against expenses actually and reasonably incurred by the agent in connection therewith.

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Section Four. Required Approval

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Except as provided in Section 8.03, any indemnification under this Article VIII shall be made by the Board of Commissioners only if authorized in the specific case upon a determination that indemnification of the agent is proper in the circumstances because the agent has met the applicable standard of conduct set forth in Section 8.01 or 8.02, by any of the following:

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A majority vote of a quorum consisting of Board of Commissioners who are not parties to the proceeding; or

The court in which the proceeding is or was pending, upon application made by this organization or the agent or the attorney or other person rendering services in connection with the defense, whether or not such application by the agent, attorney, or other person is opposed by this organization.

Section Five. Advance of Expenses,

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Expenses incurred in defending any proceeding may be advanced by this organization before the final disposition of the proceeding upon receipt of an undertaking by, or on behalf of, the agent to repay the amount of the advance unless it shall be determined ultimately that the agent is entitled to be indemnified as authorized in this Article VIII.

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Section Six. Other Contractual Rights

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No provision made by the organization to indemnify its Commissioners or Officers for the defense of any proceeding, whether contained in the organization's Articles of Incorporation or Bylaws, a resolution of the Board, an agreement or otherwise, shall be valid unless consistent with this Article VIII. Nothing contained in this Article VIII shall affect any right to indemnification to which persons other than Commissioners and Officers of this organization may be entitled by contract or otherwise.

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Section Seven. Limitations.

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No indemnification or advance shall be made under this Article VIII, except as provided in Sections 8.03 or 8.04, in any circumstances where it appears:

That it would be inconsistent with a provision of the Articles of Incorporation, Bylaws, or an agreement in effect at the time of the accrual of the alleged cause of action asserted in the proceeding in which the expenses were incurred or other amounts were paid, which prohibits or otherwise limits indemnification; or

That it would be inconsistent with any condition expressly imposed by a court in approving a settlement.

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Section Eight. Insurance,

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The organization shall have the right to purchase and maintain insurance to the fullest extent permitted by law on behalf of its agents, against any liability asserted against or incurred by any agent in such capacity or arising out of the agent's status as such, regardless of whether the organization would have the power to indemnify the agent against the liability under the provisions of this Article VIII; provided, however, that the organization shall have no power to purchase and maintain such insurance to indemnify any agent of the organization for a violation of Section 5233 of the California Corporations Code.

~~The Board shall have the statutory power to indemnify the agents of the organization pursuant to the terms and conditions of section 5238 of the California Corporations Code, as amended. All provisions, definitions, powers and limitations set forth in 5238 are incorporated herein by this reference as though set forth fully and at length herein. Nothing herein shall prevent, preclude, impair or otherwise limit the power of the Board of Commissioners to obtain insurance as described in section 5238.~~

ARTICLE XIV. AMENDMENT OF BYLAWS

These bylaws may be altered, amended or repealed at any meeting of the Commissioners; provided that notice of the meeting must be provided to the Commissioners at least 14 days before the date of the meeting and must include the text of the proposed alteration, amendment or repeal.

ARTICLE XV. DISSOLUTION

In the event of dissolution of this Commission by act of the Commission or by operation of law, such dissolution shall be conducted in accordance with the laws of the State of California, in proceedings to which the Attorney General shall be a party.

FRESNO COUNTY ECONOMIC OPPORTUNITIES COMMISSION

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, for the purpose of forming a corporation under Part 1, of Division 2, of Title 1, of the Corporations Code of the State of California, also know as the General and non-Profit Corporation Law, do certify:

FIRST: That the name of the corporation is, FRESNO COUNTY ECONOMIC OPPORTUNITIES COMMISSION.

SECOND: That the purposes are as follows:

- (a) To develop, conduct and administer the programs as established by the Economic Opportunity Act of 1964;
- (b) To identify and diagnose areas of poverty in the county;
- (c) To develop a comprehensive plan to combat and prevent poverty in Fresno County;
- (d) To encourage, stimulate and assist in the development of anti-poverty action projects by non-profit voluntary and public organizations and indigenous poverty groups;
- (e) To review and coordinate anti-poverty proposals and process those approved through channels to the funding source;
- (f) To effect sound relationships between local community action programs and activities administered under other provisions of the act, as well as programs, resulting from other legislation consistent with the aims of the economic opportunity act.

SECONDARY PURPOSES:

That in addition to the primary purposes above outlined the corporation shall have the further general purpose and powers, as follows:

(a) To act as agent or representative of any member or members in any activities of the corporation;

(b) To buy, sell, lease, hold and exercise all privileges of ownership over such real or personal property as may be necessary or convenient for the conduct and operation of any other business of the corporation, or incidental to.

(c) To borrow money and to give a lien on any of its property and provide any other security for the repayment thereof, in any manner permitted by law;

(d) To acquire any real estate or interest or right in land, or pertinent thereto, any and all property in connection therewith.

(e) To construct, operate, maintain and improve, and to sell, convey, assign, mortgage or lease any real estate, and any personal property:

(f) To borrow money and issue evidence of indebtedness in furtherance of any and all of the objects of its corporate business; to secure the same by mortgage, deed of trust, pledge or other lien.

(g) To enter into, perform and carry out contracts of any kind necessary to, or in connection with, or incidental to the accomplishment of any one or more of the purposes of this corporation.

(h) To have and exercise all powers, rights and privilegess conferred on corporations by the laws of this state, and all powers and rights necessary, incidental or conducive to carrying out the object and purposes for which this corporation is formed,

except such as are inconsistent with the expressed provisions of the acts under which it is performed.

The foregoing shall be construed as both primary and secondary purposes, objects and powers, and the enumeration thereof shall not be construed to limit or restrict, in any manner, the general power conferred on this corporation by the laws of this state, all of which powers are expressly claimed.

THIRD: This is a non-profit corporation organized under the laws of the State of California, relating to non-profit corporation, and does not contemplate the distribution of claims, profits or dividends to the members thereof, and that no part of the earnings of the corporation shall enure to the benefit of any member, trustee, officer or individual.

FOURTH: That the corporation shall not carry of propaganda, or otherwise attempt to influence legislation.

FIFTH: That the principal office for the transaction of the business of this corporation shall be located in the County of Fresno, State of California.

SIXTH: That the Board of Directors of the corporation shall be known and described as "The Board of Directors," and that the directors of the corporation shall be known and described as "Directors."

(a) That the number of directors of the corporation shall be not less than 25, nor more than 50, provided that said minimum and maximum number may be changed by the By-Laws duly adopted by members of this corporation.

(b) That the qualifications, powers, duties, duties of officers or directors, and the manner in which they shall be chosen, shall be prescribed and set forth in the By-Laws of the corporation.

(c) That the names and addresses of the persons that are to act as directors, until the selection of their successors, are:

SEVENTH: That the corporation shall have perpetual existence.

EIGHTH: That the members of the corporation shall not be personally liable for debts, liabilities or obligations of the corporation.

NINTH That the authorized number and qualifications of the members of the corporation, the different class of members, if any, the property, voting, and other rights and privileges of each class of membership, and the liability of each or all classes to dues or assessments, or the methods of collection thereof, shall be prescribed and set forth in the By-Laws of the corporation.

TENTH: Upon the dissolution or winding up of the corporation, after paying or adequately providing for the debts and obligations of the corporation, the directors or other personas in charge of the liquidation, unless the corporation holds its assets in any trust, shall distribute any remaining assets to a non-profit tax exempt fund, foundation or corporation, organized and operated for charitable, religious, scientific or educational purposes which shall be selected by said directors or other persons in charge of liquidations; that if the corporation holds its assets in trust, the assets shall be disposed of in such manner as shall be directed by the decree if the Superior Court in the County in which the corporation has its principal office,, upon the petition therefor by the Attorney General or any person concerned in liquidation.

ELEVENTH: This corporation is the incorporation of a previously unincorporated association, and that the name of said unincorporated association was “Fresno Economic Opportunity Commission, Inc.”

STATE OF CALIFORNIA



DEPARTMENT OF STATE

ENDORSED COPY

To all whom these presents shall come, Greetings:


I, FRANK M. JORDAN, Secretary of State of the State of California, hereby certify:

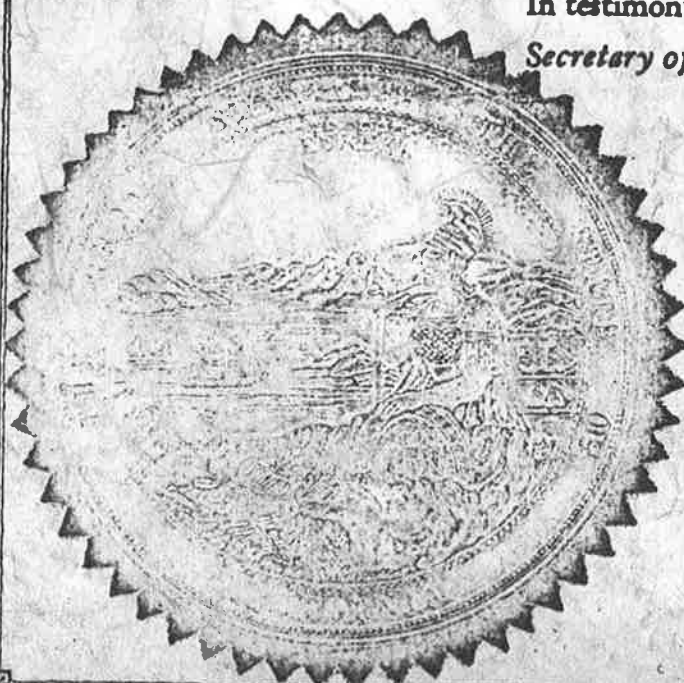
That the annexed transcript has been compared with the RECORD on file in my office, of which it purports to be a copy, and that the same is full, true and correct.

In testimony whereof, I, FRANK M. JORDAN, Secretary of State, have hereunto caused the Great Seal of the State of California to be affixed and my name subscribed, at the City of Sacramento, in the State of California,

this AUG 31 1965


Secretary of State

By 
Assistant Secretary of State



SEP-24-65 119059 CS 777 - H (5)

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FILED
In the office of the Secretary of State
of the State of California
AUG 30 1965
FRANK M. JORDAN, Secretary of State
By **Bill Holden**, Deputy

FRESNO COUNTY ECONOMIC OPPORTUNITIES COMMISSION

476374

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, for the purpose of forming a corporation under Part 1, of Division 2, of Title 1, of the Corporations Code of the State of California, also known as the General and Non-Profit Corporation Law, do certify:

FIRST: That the name of the corporation is, **FRESNO COUNTY ECONOMIC OPPORTUNITIES COMMISSION.**

SECOND: That the purposes are as follows:

- (a) To develop, conduct and administer the programs as established by the Economic Opportunity Act of 1964;
- (b) To identify and diagnose areas of poverty in this county;
- (c) To develop a comprehensive plan to combat and prevent poverty in Fresno County;
- (d) To encourage, stimulate and assist in the development of anti-poverty action projects by non-profit voluntary and public organizations and indigenous poverty groups;
- (e) To review and coordinate anti-poverty proposals and process those approved through channels to the funding source;
- (f) To effect sound relationships between local community action programs and activities administered under other provisions of the act, as well as programs, resulting from other legislation consistent with the aims of the economic opportunity act.

SECONDARY PURPOSES:

That in addition to the primary purposes above outlined the corporation shall have the further general purposes and powers, as follows:

- (a) To act as agent or representative of any member or members in any activities of the corporation;
- (b) To buy, sell, lease, hold and exercise all privileges of ownership over such real or personal property as may be necessary or convenient for the conduct and operation of any other business of the corporation, or incidental to.
- (c) To borrow money and to give a lien on any of its property and

provide any other security for the repayment thereof, in any manner permitted by law;

(d) To acquire any real estate or interest or right in land, or pertinent thereto, any and all property in connection therewith.

(e) To construct, operate, maintain and improve, and to sell, convey, assign, mortgage or lease any real estate, and any personal property;

(f) To borrow money and issue evidence of indebtedness in furtherance of any and all of the objects of its corporate business; to secure the same by mortgage, deed of trust, pledge or other lien.

(g) To enter into, perform and carry out contracts of any kind necessary to, or in connection with, or incidental to the accomplishment of any one or more of the purposes of this corporation.

(h) To have and exercise all powers, rights and privileges conferred on corporations by the laws of this state, and all powers and rights necessary, incidental or conducive to carrying out the object and purposes for which this corporation is formed, except such as are inconsistent with the expressed provisions of the acts under which it is performed.

The foregoing shall be construed as both primary and secondary purposes, objects and powers, and the enumeration thereof shall not be construed to limit or restrict, in any manner, the general powers conferred on this corporation by the laws of this state, all of which powers are expressly claimed.

THIRD: This is a non-profit corporation organized under the laws of the State of California, relating to non-profit corporation, and does not contemplate the distribution of claims, profits or dividends to the members thereof, and that no part of the earnings of the corporation shall inure to the benefit of any member, trustee, officer or individual.

FOURTH: That the corporation shall not carry on propaganda, or otherwise attempt to influence legislation.

FIFTH: That the principal office for the transaction of the business of this corporation shall be located in the County of Fresno, State of California.

SIXTH: That the Board of Directors of the corporation shall be known and described as "The Board of Directors," and that the directors of the corporation shall be known and described as "Directors."

(a) That the number of directors of the corporation shall be not less than 25, nor more than 50, provided that said minimum and maximum number may be changed by the By-Laws duly adopted by members of this corporation.

(b) That the qualifications, powers, duties, tenures of officers or directors, and the manner in which they shall be chosen, shall be prescribed and set forth in the By-Laws of the corporation.

(c) That the names and addresses of the persons that are to act as directors, until the selection of their successors, are:

Robert B. Moore
38-8 No. Orchard
Fresno, California

Rito Serrano
1005 Irwin Ave.
Fresno, Calif.

Reed K. Clegg
P. O. Box 1912
Fresno, Calif.

Percy Brown
2340 S. Bardell
Fresno, California

Willie Brown
P. O. Box 326
Riverdale, Calif.

Roy Greenaway
Security Bank Bldg.
Fresno, Calif.

Norman H. Fries
10364 S. Bryan
Raisin City, Calif.

Lloyd Ghilardi
2915 "D" St.
Selma, Calif.

Casimiro Lopez
P. O. Box 592
Parlier, Calif.

Hugh W. Goodwin
1745 "L" Street
Fresno, Calif.

Henry Jones
4692 N. Blackstone
Fresno, Calif.

William Metx
605 Security Bank Bldg.
Fresno, Calif.

Reverend Roger Mahony
1229 "F" Street
Fresno, Calif.

Willard March
1050 "O" Street
Fresno, Calif.

Chester Mucker
1222 E. Kaviland
Fresno, Calif.

Joseph O. Mueller
Mason Bldg. Rm. 202
Fresno, Calif.

Mrs. Mendonia Murphy
P.O. Box 911
Firebaugh, Calif.

Leland E. Scott
915 Van Ness Ave.
Fresno, Calif.

Bobby G. Russell
437 9th Street
Orange Cove, Calif.

Mrs. Ann Rubio
366 W. Pinedale
Pinedale, Calif.

James E. Solt
2314 Mariposa St.
Fresno, Calif.

Dr. Dallas A. Tueller
Fresno State College
Fresno, Calif.

John Trujillo
P. O. Box 534
Mendota, Calif.

John Lindberg
402 Crocker Citizens Bank
Fresno, Calif.

SEVENTH: That the corporation shall have perpetual existence.

EIGHTH: That the members of the corporation shall not be personally liable for debts, liabilities or obligations of the corporation.

NINTH: That the authorized number and qualifications of the members

of the corporation, the different class of members, if any, the property, voting, and other rights and privileges of each class of membership, and the liability of each or all classes to dues or assessments, or the methods of collection thereof, shall be prescribed and set forth in the By-Laws of the corporation.

TENTH: Upon the dissolution or winding up of the corporation, after paying or adequately providing for the debts and obligations of the corporation, the directors or other persons in charge of the liquidation, unless the corporation holds its assets in any trust, shall distribute any remaining assets to a non-profit tax exempt fund, foundation or corporation, organized and operated for charitable, religious, scientific or educational purposes which shall be selected by said directors or other persons in charge of liquidations; that if the corporation holds its assets in trust, the assets shall be disposed of in such manner as shall be directed by the decree of the Superior Court in the County in which the corporation has its principal office, upon the petition therefor by the Attorney General or any person concerned in liquidation.

ELEVENTH: This corporation is the incorporation of a previously unincorporated association, and that the name of said unincorporated association was "Fresno Economic Opportunity Commission, Inc."

IN WITNESS WHEREOF, we have hereunto set forth our hand this

20th day of August, 1965.

Incorporating Committee:
[Signature]
Roy Greenaway

[Signature]
Henry Jones
[Signature]
Reed K. Clegg

[Signature]
Bobby G. Russell

[Signature]
Norman H. Price

[Signature]
Robert S. Moore - Acting Chairman
[Signature]
John Lindberg - Acting Secretary

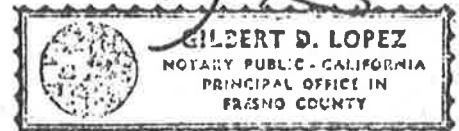
[Signature]
Robert S. Moore - Attest

STATE OF CALIFORNIA)
COUNTY OF FRESNO) : SS

On this 20th day of August, 1965, before me, the undersigned, a Notary Public in and for the State of California, with principal office in the County of Fresno, residing therein, duly commissioned and sworn, personally appeared ROBERT B. MOORE and JOHN LINDBERG, known to me to be the persons described in, whose names are subscribed to and who executed the within instrument and acknowledged that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal at my office in said County the day and year in this certificate first above written.

Notary Public



MY COMMISSION EXPIRES FEBRUARY 1, 1967

STATE OF CALIFORNIA)
COUNTY OF FRESNO) : SS

We, the undersigned, ROBERT B. MOORE and JOHN LINDBERG, being the Chairman and Secretary of the afore-mentioned unincorporate association, to wit, "Fresno Economic Opportunity Commission, Inc." being first duly sworn, depose and say:

That the "Fresno Economic Opportunity Commission, Inc.," has authorized its incorporation and has authorized said ROBERT B. MOORE as Chairman and JOHN LINDBERG, as Secretary, to execute the Articles of Incorporation at a meeting duly held on the 4th day of August, 1965.

I, ROBERT B. MOORE, and I, JOHN LINDBERG, do swear under the penalty of perjury that the foregoing is true and correct.

Robert B. Moore

John Lindberg



PENSION COMMITTEE MEETING
Thursday, November 12, 2020 – 12:00 PM
Fresno EOC Board Room (Zoom Meeting)

MINUTES

1. CALL TO ORDER

The meeting was called to order by Chairperson Lisa Nichols at 12:02 PM.

2. ROLL CALL

Committee Members:	Present	<u>Presenters and Others:</u>	
Lisa Nichols, Chair	✓	<u>Guest Presenter(s):</u>	
Oliver Baines		Fred Hamsayeh - RBG	
Felipe De Jesus Perez		Lloyd Engleman (absent)	
Daniel Martinez	✓		
Jimi Rodgers	✓		
Trustees:		Staff Presenters:	
Emilia Reyes		Rebecca Heinrich	
Jim Rodriguez	✓	Annabelle Gamez	
Employee Representatives:		Mike Garcia	
Janet Berberian		Steve Warnes	
Baldev Birk	✓		

3. APPROVAL OF AGENDA

M/S/C – (Rodgers/Martinez) to approve the November 12, 2020 agenda. All in favor.

4. APPROVAL OF MINUTES

A. September 17, 2020 Meeting Minutes

M/S/C – (Rodgers/Martinez) to approve the September 17, 2020 meeting's minutes. All in favor.

5. PLAN FINANCIALS AND INVESTMENT REPORT: Quarter Ending Sept. 30, 2020

Rodriguez presented the Plan financial reports for each of the three plans. These reports are compiled using information available from the Transamerica plan sponsor website, RBG reports, and Transamerica quarterly reports. The interest rate for the

Standard Stable Asset Fund II is 2.35% for deposits received between 10/01/2020 and 12/31/2020, which is unchanged from the prior quarter.

Rodriguez presented the Quarterly Activity Reconciliation report as of September 30, 2020. The balance for all three plans at the beginning of the quarter totaled \$40.9 million and the balance at the end of the quarter was higher totaling \$43.0 million. Combined quarterly activity for the three plans includes \$2,217,026 change in value, and \$728,143 in withdrawals from 59 distributions across all plans.

Rodriguez also presented the Annual Activity Reconciliation report. Combined year to date activity for all three plans includes \$2.7 million in contributions, \$3.8 million positive change in value, and \$2.7 million in withdrawals. The ending balance as of September 30, 2020 is the same as previous report at \$43.0 million.

Rodriguez presented the Retirement Plan Summary Report, which presents all funds within the investment line up and for each fund the total dollars invested, participant count, and ranking score. Significant balances are reported in the Standard Stable Asset Fund, the Fidelity Total Bond, and the Vanguard 500 Index Admiral Fund. The majority of the Plan funds are invested within the Target Date Series which is selected based on which year the participant will reach their retirement age of 65 years.

Using RBG's 12 point ranking scale, Rodriguez noted that funds noted in the packet as "A", "B", and "C" are being monitored because they are ranking at a "6" or lower. Hamsayeh reported that these funds are continual under review. When a fund changes managers the qualitative factors are considered including the history of the incoming manager are considered. We have to wait and see rather than react quickly to ensure that our decision is best.

Rodgers asked about the change in funds approved at our prior meeting and how that decision would be evaluated now. Hamsayeh responded that it is too soon to make an evaluation now. These changes need to be looked at quarter over quarter and year over year. The largest holdings (91%) are in the Pimco RealPath Blend Target-Date funds. Our decision last November to move to the Pimco funds has paid dividends; we believe that this group of funds provides a better alignment to our participants investment needs and plans.

M/S/C – (Rodgers/Martinez) to approve the plan financials and investment report as presented. All in favor.

INFORMATIONAL ITEMS

6. RETIREMENT PLAN DEMOGRAPHICS: Quarter Ending September 30, 2020.

Heinricy presented the retirement plan demographics quarter ending September 30, 2020.

The following demographics were provided as information to the Committee:

	401(a) (Pension)	403(b)	457(b)
Participants with balances	1,051	434	6
Non-Terminated with balances	850	409	3
Terminated with < \$5,000	201	25	3

There were four (4) new participant enrollments into the 403(b) plan during the quarter. Heinricy noted that more employees are beginning to invest earlier in life; we are encouraged to see the rising number of 26-40 year olds in graph B. There are 434 active participants in the 403(b) plan, which represents 41% of our employees. There is an average deferral rate of 5.8% of income that when combined with EOC's 5% contribution provides more than 10% towards employee's total retirement.

7. **INVESTMENT PERFORMANCE SUMMARY**

RBG provides this quarterly update to of the individual fund performance. Many of the details have already been discussed in previous agenda items. Hamsayeh pointed out that the market has been very volatile during the year making the long –term outlook even more important. We encourage participants to persevere, continue contributing, and to avoid making changes based on the news cycle.

8. **EDUCATION UPDATE**

Garcia thanked Hamsayeh and Engleman for their help providing webinars to our employees during virtual meetings held in place of the usual in-person meetings. We received good feedback from our employees from these events. Having over 400 employees contributing to their own retirement 403(b) account is encouraging, especially compared with where we were a few years ago.

9. **OTHER BUSINESS**

Next meeting - Thursday, February 18, 2021 at 12:00 PM.

10. **ADJOURNMENT**

Meeting adjourned at 12:25 PM.

Respectfully submitted,

Lisa Nichols, Chair



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Retirement Benefits
Agenda Item #: 12E2	Trustee/ Officer: Jim Rodriguez
Subject: Plan Financials and Investment Report	Trustee/ Officer: Emilia Reyes

Recommended Action

Pension Committee recommend acceptance for full Board consideration of the retirement plan financial and investment reports for the period ending December 31, 2020.

Background

In accordance with the Agency's bylaws, the Pension Committee will review and approve quarterly financial reports and investment performance reports of the retirement plans. Additionally, the Committee is to provide employees with a diversified slate of investment options and make changes to the funds offered as needed. As such, the below financial reports pertaining to the retirement plans are presented for approval.

Fiscal Impact

The following reports are compiled from information made available by Transamerica and RBG:

- A. Quarterly Activity Reconciliation
- B. Annual Activity Reconciliation
- C. Plan Summary Report with Investment Ranking

Note: The interest rate for deposits received between 01/01/2021 and 03/31/2021 is 2.25% on an annualized basis for Standard Stable Asset Fund II, which decreased from 2.35% during the prior quarter.

Conclusion

Acceptance of these financials by the Board documents the Board's oversight of Fresno EOC's retirement plans and supports fulfillment of its fiduciary duty.

Fresno EOC
Retirement Plan Employer Report -- Quarterly Activity Reconciliation
as of December 31, 2020

Category	401(a)	403(b)	457(b)	All Plans
BEGINNING BALANCE October 1, 2020	\$36,877,786	\$5,283,861	\$892,331	\$43,053,978
CONTRIBUTION	662,741	349,713	4,385	1,016,838
CHANGE IN VALUE	3,772,254	578,135	50,229	4,400,618
WITHDRAWAL	(1,232,865)	(74,376)	(5,400)	(1,312,640)
DISTRIBUTION FEES	(455)	(190)	-	(645)
LOAN SETUP & MAINTENANCE FEE	-	(194)	-	(194)
LOAN PRINCIPAL	-	1,583	-	1,583
LOAN INTEREST PAID	-	194	-	194
LOAN ISSUED	-	(4,671)	-	(4,671)
ADMINISTRATIVE FEES	(54,760)	(7,929)	(544)	(63,233)
CONVERSION ASSETS	25,488	-	-	25,488
MANAGED ADVICE FEE	(1,450)	(486)	-	(1,937)
ENDING BALANCE December 31, 2020	\$40,048,739	\$6,125,640	\$941,000	\$47,115,380

# Distributions within Quarter	96	23	3	122
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Plan Balance by Source:

Employee After-Tax/Roth Contribution	\$ 2,015,246	\$ 621,754	\$ -	\$ 2,637,000
Employee Pre-Tax Contribution / Deferred	-	5,104,273	785,231	5,889,504
Employer Contributions	38,033,493	6	155,769	38,189,268
Rollover	-	399,607	-	399,607
Total	\$40,048,739	\$6,125,640	\$941,000	\$47,115,379

Fresno EOC
Retirement Plan Employer Report -- Annual Activity Reconciliation
as of December 31, 2020

Category	401(a)		403(b)		457(b)		All Plans
BEGINNING BALANCE January 1, 2020	\$	36,813,006	\$	4,343,462	\$	837,143	\$ 41,993,611
CONTRIBUTION		1,694,595		1,240,713		48,684	2,983,992
CHANGE IN VALUE		4,970,513		742,123		78,965	5,791,601
WITHDRAWAL		(3,255,084)		(159,325)		(21,600)	(3,436,009)
DISTRIBUTION FEES		(1,550)		(495)		-	(2,045)
LOAN SETUP & MAINTENANCE FEE		-		(550)		-	(550)
LOAN PRINCIPAL		-		6,772		-	6,772
LOAN INTEREST PAID		-		982		-	982
LOAN ISSUED		-		(19,171)		-	(19,171)
ADMINISTRATIVE FEES		(204,562)		(27,244)		(2,192)	(233,998)
CONVERSION ASSETS		37,015		1		-	37,017
MANAGED ADVICE FEE		(5,195)		(1,628)		-	(6,823)
ENDING BALANCE December 31, 2020	\$	40,048,739	\$	6,125,640	\$	941,000	\$ 47,115,380

Fresno EOC
Retirement Plan Summary Report
as of December 31, 2020

Fund Name	Ticker Symbol	401(a) Pension			403(b)			457(b)			Ranking (12 point maximum)
		Fund Amount	Percentage	Participant Count	Fund Amount	Percentage	Participant Count	Fund Amount	Percentage	Participant Count	
State Street Instl US Govt Money Market Premier	GVMXX	\$66.94	0.00%	0	\$4.58	0.00%	0	\$0.00	0.00%	0	-
Standard Stable Asset Fund II		\$563,917.20	1.40%	71	\$382,811.58	6.24%	41	\$195,900.50	20.81%	1	-
Fidelity Total Bond	FTBFX	\$380,766.71	0.95%	64	\$142,888.41	2.33%	67	\$0.00	0.00%	0	11
PIMCO Income Instl	PIMIX	\$11,004.11	0.02%	5	\$19,067.23	0.31%	10	\$215,875.61	22.94%	2	6 A
Eaton Vance High Income Opportunities I	EIHIX	\$3,429.56	0.00%	2	\$3,427.20	0.05%	10	\$0.00	0.00%	0	6 B
PIMCO Foreign Bond (USD-Hedged) I	PFORX	\$56,910.27	0.14%	43	\$20,337.30	0.33%	33	\$0.00	0.00%	0	10
American Funds American Balanced R6	RLBGX	\$0.00	0.00%	0	\$0.00	0.00%	0	\$0.00	0.00%	0	11
Invesco Equity and Income R6	IEIFX	\$227,991.31	0.56%	54	\$83,485.19	1.36%	57	\$0.00	0.00%	0	5 C
American Beacon Bridgeway Large Cap Value Instl	BRLVX	\$82,541.25	0.20%	55	\$50,737.42	0.82%	64	\$0.00	0.00%	0	6 C
Vanguard Equity-Income Adm	VEIRX	\$0.00	0.00%	0	\$0.00	0.00%	0	\$0.00	0.00%	0	12
Calvert US Large Cap Core Rspnb Idx I	CISIX	\$16,089.79	0.04%	3	\$25,915.60	0.42%	11	\$0.00	0.00%	0	11
Vanguard 500 Index Admiral	VFIAX	\$566,650.62	1.41%	69	\$320,021.40	5.22%	72	\$0.00	0.00%	0	8
Vanguard Growth Index Adm	VIGAX	\$95,617.35	0.23%	6	\$105,457.03	1.72%	17	\$0.00	0.00%	0	9
Vanguard Mid-Cap Value Index Admiral	VMVAX	\$179,346.57	0.44%	62	\$65,366.03	1.06%	65	\$0.00	0.00%	0	8
Vanguard Strategic Equity Inv	VSEQX	\$905.16	0.00%	2	\$6,001.43	0.09%	8	\$0.00	0.00%	0	5 B
JPMorgan Mid Cap Growth R6	JMGMX	\$134,210.06	0.33%	59	\$71,210.38	1.16%	67	\$0.00	0.00%	0	12
Vanguard Small Cap Value Index Admiral	VSIAX	\$116,194.82	0.29%	60	\$54,304.71	0.88%	65	\$0.00	0.00%	0	11
Calvert Small Cap I	CSVIX	\$298.04	0.00%	1	\$5,473.16	0.08%	10	\$0.00	0.00%	0	10
PIMCO StocksPLUS Small Institutional	PSCSX	\$64,605.43	0.16%	50	\$19,718.35	0.32%	58	\$0.00	0.00%	0	10
T. Rowe Price QM U.S. Smll-Cap Grth Eqty	PRDSX	\$95,301.62	0.23%	57	\$40,675.40	0.66%	64	\$0.00	0.00%	0	7
American Beacon Intl Equities Instl	AAIEX	\$191,146.63	0.47%	60	\$93,318.38	1.52%	65	\$0.00	0.00%	0	10
American Funds New Perspective R6	RNPGX	\$256,570.89	0.64%	63	\$103,443.30	1.68%	68	\$0.00	0.00%	0	12
Pax World Global Envrnmntl Markets Instl	PGINX	\$61,888.78	0.15%	54	\$39,213.50	0.64%	64	\$0.00	0.00%	0	11
Vanguard Total Intl Stock Index Admiral	VTIAX	\$303,514.02	0.75%	60	\$132,854.57	2.16%	64	\$0.00	0.00%	0	12
Goldman Sachs Intl Sm Cap Insights Instl	GICIX	\$516.78	0.00%	1	\$8,612.27	0.14%	8	\$0.00	0.00%	0	6 A
American Funds New World R6	RNWGX	\$6,478.65	0.01%	2	\$12,981.16	0.21%	9	\$0.00	0.00%	0	12

Fund Name	Ticker Symbol	401(a) Pension			403(b)			457(b)			Ranking (12 point maximum)
		Fund Amount	Percentage	Participant Count	Fund Amount	Percentage	Participant Count	Fund Amount	Percentage	Participant Count	
PIMCO RealPath Blend 2025 Institutional	PPZRX	\$5,329,624.95	13.30%	109	\$465,947.17	7.60%	42	\$0.00	0.00%	0	11
PIMCO RealPath Blend 2030 Institutional	PBPNX	\$6,105,723.61	15.24%	129	\$698,260.29	11.39%	50	\$0.00	0.00%	0	11
PIMCO RealPath Blend 2035 Institutional	PDGZX	\$5,223,057.40	13.04%	145	\$674,454.16	11.01%	59	\$0.00	0.00%	0	10
PIMCO RealPath Blend 2040 Institutional	PVPNX	\$4,454,277.17	11.12%	132	\$781,146.88	12.75%	52	\$19,558.39	2.07%	1	8
PIMCO RealPath Blend 2045 Institutional	PVQNX	\$2,539,245.37	6.34%	134	\$323,028.20	5.27%	51	\$0.00	0.00%	0	9
PIMCO RealPath Blend 2050 Institutional	PPQZX	\$1,038,464.06	2.59%	101	\$212,850.33	3.47%	38	\$0.00	0.00%	0	9
PIMCO RealPath Blend 2055 Institutional	PRQZX	\$393,838.37	0.98%	112	\$124,919.12	2.03%	36	\$0.00	0.00%	0	7
PIMCO RealPath Blend 2060 Institutional	PRBMX	\$0.00	0.00%	0	\$0.00	0.00%	0	\$0.00	0.00%	0	-
PIMCO RealPath Blend Income Institutional	PBRNX	\$11,434,491.91	28.55%	146	\$1,005,310.44	16.41%	43	\$494,073.06	52.50%	3	9
T. Rowe Price Personal Strat Growth	TRSGX	\$66.11	0.00%	1	\$155.60	0.00%	2	\$0.00	0.00%	0	12
Vanguard LifeStrategy Cnsvr Gr Inv	VSCGX	\$113,987.46	0.28%	3	\$32,242.40	0.52%	4	\$15,592.81	1.65%	1	10
Total		\$ 40,048,738.97	100%		\$ 6,125,640.17	100%		\$ 941,000.37	100%		

Note: Funds will be reviewed for replacement if their rankings are 6 or below for four of the last six quarterly reporting cycles. All funds are being monitored at this point.

A - These two funds received a ranking of a "6" or lower between one and three times within the last six consecutive quarters and will continue to be monitored.
B - These two funds received a ranking of a "6" or lower for the fourth time within the last six consecutive quarters. Funds are on the watch list for potential replacement. The rankings serve as a guide and these funds have undergone further review by RBG.
C - These two funds were replaced as of January 6, 2021.

% of Participants invested at least partially
within Target Date Funds

93%

87%

83%



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Retirement Benefits
Agenda Item #: 12E3	Trustee/ Officer: Jim Rodriguez
Subject: Retirement Plan Demographics	Trustee/ Officer: Emilia Reyes

Background

The information presented below is intended to keep the Board apprised on the demographics of the participants within the various retirement plans as of the quarter ending December 31, 2020.

The following reports are compiled and generated from information made available by Transamerica and by RBG:

- A. Participant Information Report – Quarterly Comparison
- B. Graph of Participants by Age
- C. Graph of Participants by Account Balance
- D. 403(b) Savings Rate chart and graph

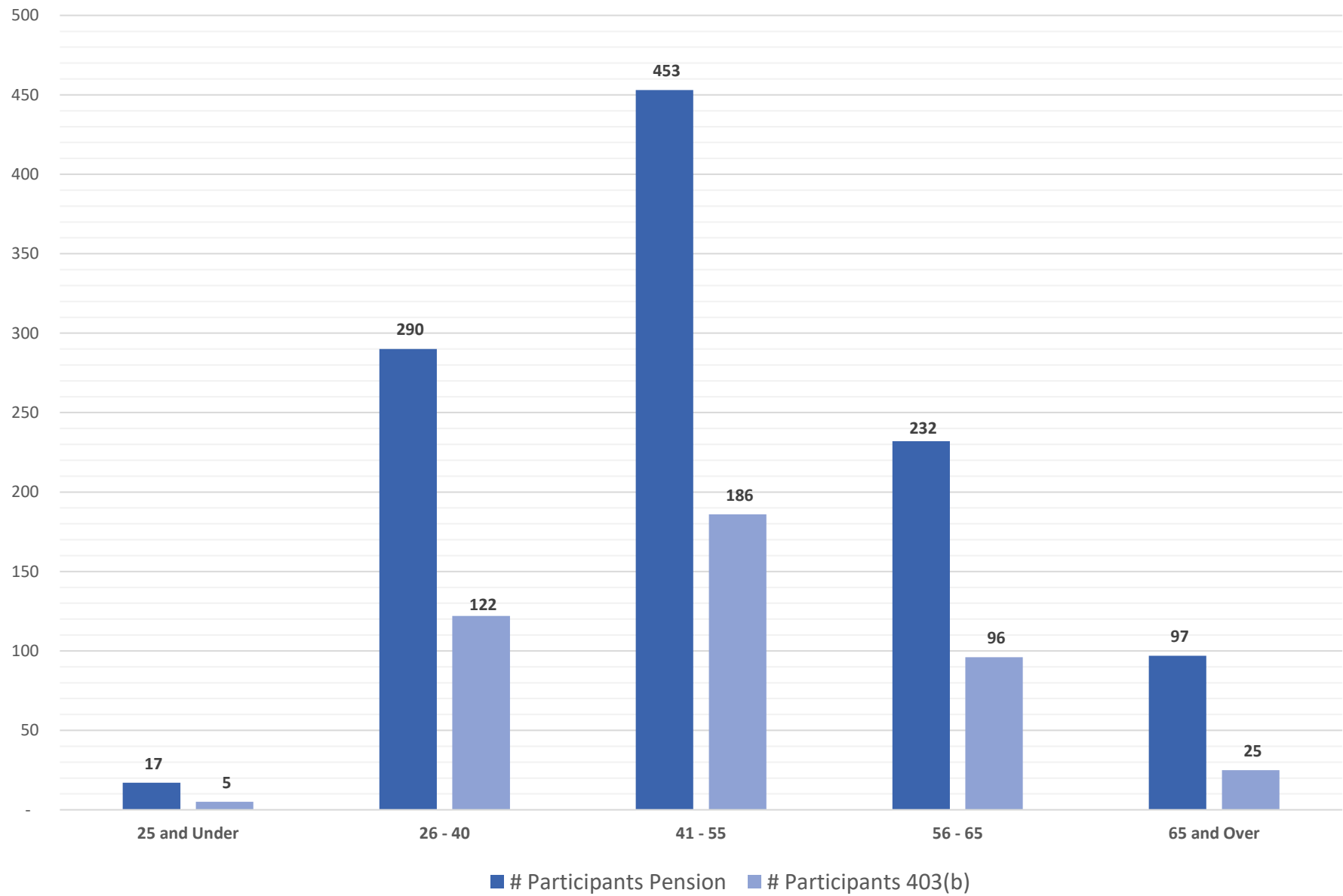
Fresno EOC
Retirement Plan Employer Report – Participant Information
as of December 31, 2020

Participant Count Report @ 12/31/20	401(a) Pension	403(b)	457(b)
Participants With Balance	1,089	434	6
Non-Terminated Participants With Balance	870	399	2
Terminated Participants With Balance	219	35	4
Terminated Participants With Balance < \$5000	59	12	-
Auto Increase	n/a	71	-
# Employees with Active Loans	n/a	9	n/a
New 403(b) Enrollment During Quarter	n/a	-	n/a
Managed Advice	55	55	-

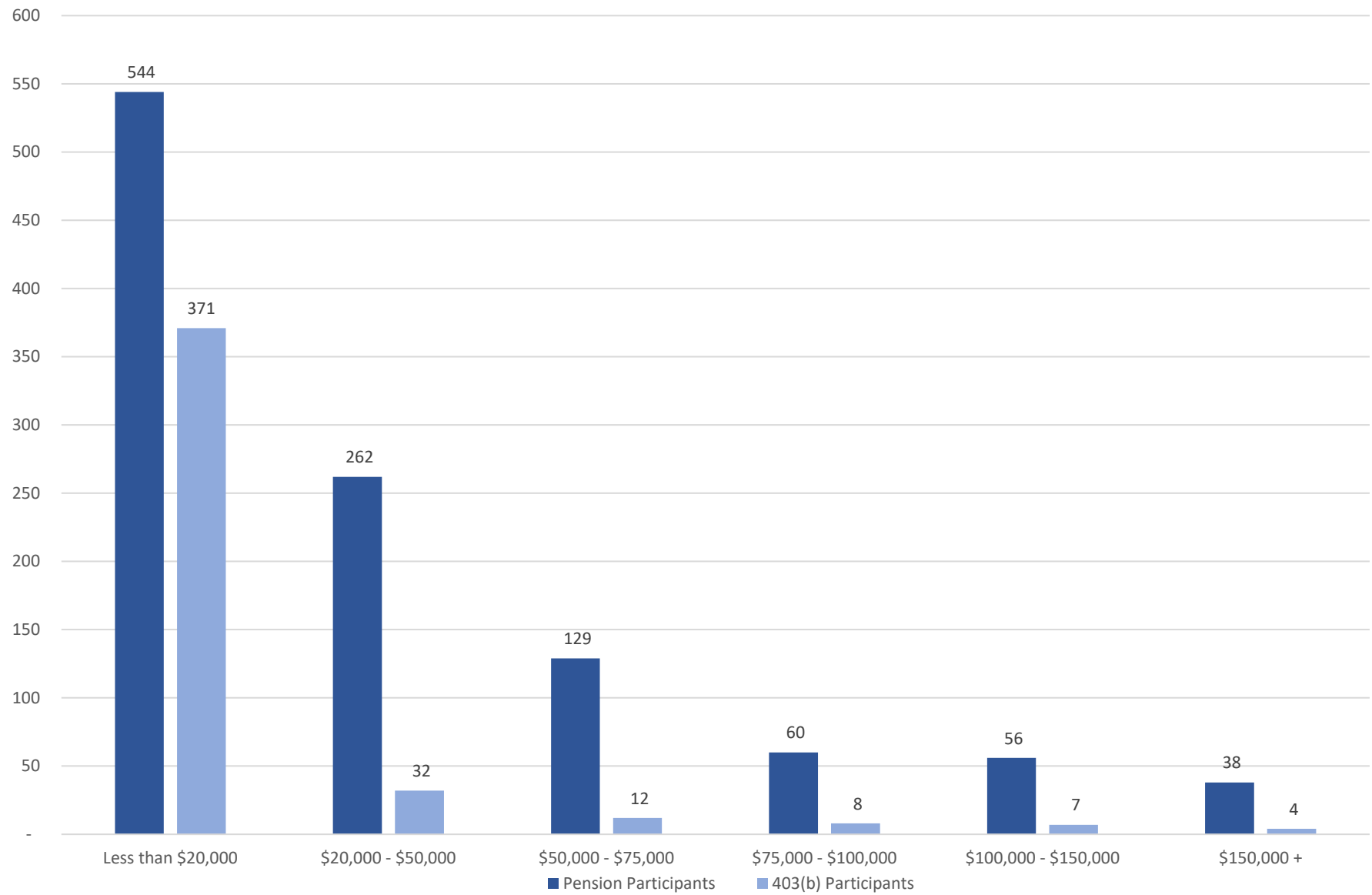
Participant Count Report @ 9/30/20	401(a) Pension	403(b)	457(b)
Participants With Balance	1,051	434	6
Non-Terminated Participants With Balance	850	409	3
Terminated Participants With Balance	201	25	3
Terminated Participants With Balance < \$5000	42	7	-
New 403(b) Enrollment During Quarter	n/a	4	n/a

Change in Participant Count from Prior Quarter	401(a) Pension	403(b)	457(b)
Participants With Balance	38	-	-
Non-Terminated Participants With Balance	20	(10)	(1)
Terminated Participants With Balance	18	10	1
Terminated Participants With Balance < \$5000	17	5	-
New 403(b) Enrollment During Quarter	n/a	(4)	n/a

Fresno EOC Plan Participants by Age
as of 12/31/2020



Fresno EOC Plan Participants by Account Balance
as of 12/31/2020



Fresno EOC
403(b) Plan Saving Rate by Age Band
For the Quarter Ending December 31, 2020

Age Band	Eligible Participants	Participants Contributing a % of Wages	Average % Deferral Rate	Participants Contributing a fixed amount (\$)	Average \$ Deferral	% eligible who are contributing
< 30	158	22	5.2%	5	\$ 37	17.1%
30 - 39	253	49	5.1%	26	\$ 778	29.6%
40 - 49	308	66	6.0%	51	\$ 79	38.0%
50 - 59	253	41	7.0%	59	\$ 124	39.5%
60 - 69	152	19	6.7%	36	\$ 291	36.2%
70+	28	0		7	\$ 196	25.0%
Total	1152	197	5.9%	184	\$ 237	33.1%

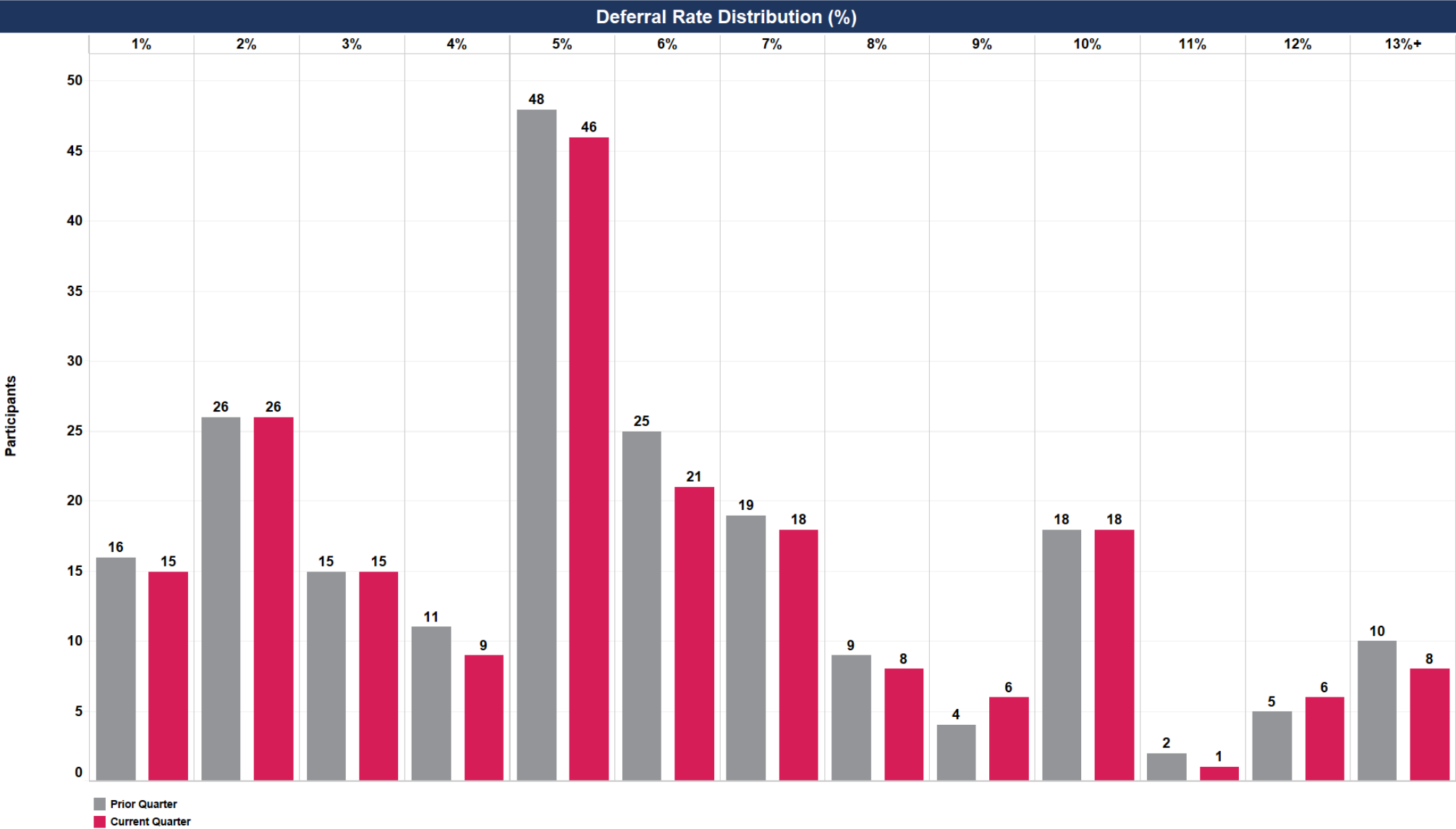
Participants with balances 434
Participants not actively contributing 53

Participants actively contributing	381
Contributing by %	197
Contributing a fixed \$ amount	184

Eligible but not actively contributing 771

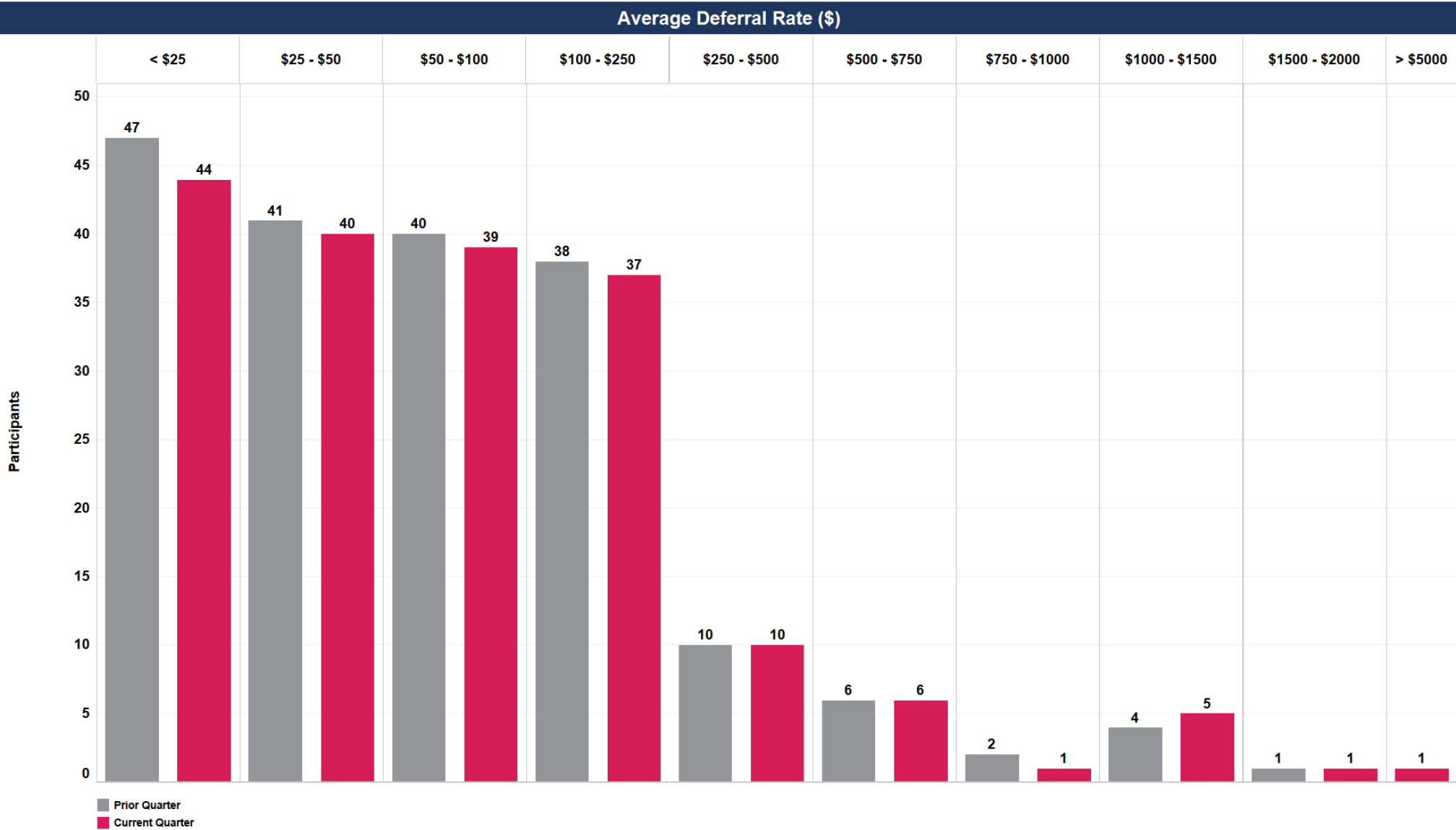
DEFERRAL RATE DISTRIBUTION (%)

Average deferral rate (%) is calculated using stored deferral percentages that are greater than 0%, and does not include flat dollar amounts.



DEFERRAL RATE DISTRIBUTION (\$)

Average Deferral Amount (\$) displays the dollar amount a participant has elected to have withheld each pay period.



Plan level data is for informational purposes only. This information is intended for Plan Sponsor, Third Party Administrator and Financial Advisor use only and is not intended to constitute advice concerning plan provisions, plan investments, or plan operation and compliance.



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Retirement Benefits
Agenda Item #: 12E4	Trustee/ Officer: Jim Rodriguez
Subject: Investment Performance Summary	Trustee/ Officer: Emilia Reyes

Background

The information presented below is intended to keep the Committee apprised on the investment performance summary for the investment funds within the retirement plans and to receive an update of the current investment market, in accordance with the Committee's responsibilities as outlined in the Agency's bylaws.

The Performance Summary report is made available by RBG as an excerpt from their full quarterly review report on the plans, investments, regulations, and economic environment. This detailed report provides information on the ranking of each fund against its peer group, on historic performance, on expense ratios, on rankings, and on the amount of funds being held.

Representatives from RBG / LPL will be available to response to any questions, to highlight any significant items, and to provide an update of the current investment market.

Fresno EOC 401(a) Plan Performance Summary



INVESTMENT	ASSETS	LAST QTR	YTD	1 YR	3 YR	5 YR	10 YR	SI	INCEPTION DATE	GROSS EXP	NET EXP	SCORE
Large Value												
R American Beacon Bridgeway Lg Cp Val R5	\$82,541	16.89 (36)	-3.01 (91)	-3.01 (91)	1.71 (91)	7.23 (89)	10.28 (33)	8.58	10/31/2003	0.73	0.73	6
P Vanguard Equity-Income Adm**	\$0	13.15 (74)	3.13 (43)	3.13 (43)	6.85 (28)	10.66 (20)	11.80 (4)	8.05	8/13/2001	0.18	0.18	12
Russell 1000 Value TR USD		16.25	2.80	2.80	6.07	9.74	10.50	-	-	-	-	-
Peer Group Median (50th Percentile)		15.53	2.56	2.56	5.56	9.24	9.71	-	-	0.97	0.89	-
Large Blend												
Calvert US Large Cap Core Rspnb Idx I	\$16,090	13.65 (32)	26.11 (3)	26.11 (3)	17.13 (1)	16.60 (2)	14.78 (2)	6.23	6/30/2000	0.37	0.24	11
Vanguard 500 Index Admiral	\$566,651	12.15 (46)	18.37 (32)	18.37 (32)	14.14 (20)	15.18 (15)	13.85 (9)	7.28	11/13/2000	0.04	0.04	8
S&P 500 TR USD		12.15	18.40	18.40	14.18	15.22	13.88	-	-	-	-	-
Peer Group Median (50th Percentile)		12.09	16.72	16.72	12.37	13.73	12.56	-	-	0.89	0.80	-
Large Growth												
Vanguard Growth Index Admiral	\$95,617	11.44 (59)	40.19 (31)	40.19 (31)	22.97 (35)	20.32 (26)	16.67 (26)	8.28	11/13/2000	0.05	0.05	9
Russell 1000 Growth TR USD		11.39	38.49	38.49	22.99	21.00	17.21	-	-	-	-	-
Peer Group Median (50th Percentile)		12.08	34.48	34.48	20.93	18.51	15.42	-	-	0.99	0.92	-
Mid-Cap Value												
Vanguard Mid-Cap Value Index Admiral**	\$179,347	18.14 (84)	2.54 (53)	2.54 (53)	4.75 (39)	9.17 (41)	10.70 (9)	12.71	9/27/2011	0.07	0.07	8
Russell Mid Cap Value TR USD		20.43	4.96	4.96	5.37	9.73	10.49	-	-	-	-	-
Peer Group Median (50th Percentile)		22.00	2.81	2.81	4.10	8.77	9.03	-	-	1.10	0.99	-

Fund Color: A = To Be Added P = Proposed R = To Be Replaced W = On Watch List



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as of 12/31/20

Fresno EOC 401(a) Plan Performance Summary



INVESTMENT	ASSETS	LAST QTR	YTD	1 YR	3 YR	5 YR	10 YR	SI	INCEPTION DATE	GROSS EXP	NET EXP	SCORE
Mid-Cap Blend												
Vanguard Strategic Equity Inv	\$905	21.65 (45)	10.27 (62)	10.27 (62)	7.18 (68)	10.56 (57)	12.17 (15)	10.49	8/14/1995	0.17	0.17	5
Russell Mid Cap TR USD		19.91	17.10	17.10	11.61	13.40	12.41	-	-	-	-	-
Peer Group Median (50th Percentile)		21.25	12.82	12.82	8.01	11.07	10.49	-	-	1.04	0.95	-
Mid-Cap Growth												
JPMorgan Mid Cap Growth R6**	\$134,210	20.51 (36)	48.51 (24)	48.51 (24)	25.47 (19)	20.79 (20)	16.49 (12)	18.84	11/1/2011	0.75	0.74	12
Russell Mid Cap Growth TR USD		19.02	35.59	35.59	20.50	18.66	15.04	-	-	-	-	-
Peer Group Median (50th Percentile)		19.76	35.31	35.31	20.40	18.00	14.33	-	-	1.13	1.05	-
Small Value												
Vanguard Small Cap Value Index Admiral**	\$116,195	29.33 (69)	5.85 (30)	5.85 (30)	4.48 (19)	9.73 (19)	10.06 (6)	12.57	9/27/2011	0.07	0.07	11
Russell 2000 Value TR USD		33.36	4.63	4.63	3.72	9.65	8.66	-	-	-	-	-
Peer Group Median (50th Percentile)		32.07	3.54	3.54	2.14	7.85	8.03	-	-	1.23	1.13	-
Small Blend												
Calvert Small-Cap I	\$298	24.32 (86)	14.95 (36)	14.95 (36)	10.71 (11)	13.21 (11)	12.12 (6)	9.22	4/29/2005	1.00	0.96	10
PIMCO StocksPLUS® Small Institutional	\$64,605	32.85 (9)	19.76 (14)	19.76 (14)	10.07 (17)	14.41 (2)	12.61 (2)	11.25	3/31/2006	0.75	0.75	10
Russell 2000 TR USD		31.37	19.96	19.96	10.25	13.26	11.20	-	-	-	-	-
Peer Group Median (50th Percentile)		28.23	11.67	11.67	6.89	10.82	9.97	-	-	1.13	1.03	-

Fund Color: A = To Be Added P = Proposed R = To Be Replaced W = On Watch List



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as of 12/31/20

Fresno EOC 401(a) Plan Performance Summary



INVESTMENT	ASSETS	LAST QTR	YTD	1 YR	3 YR	5 YR	10 YR	SI	INCEPTION DATE	GROSS EXP	NET EXP	SCORE
Small Growth												
T. Rowe Price QM US Small-Cap Gr Eq	\$95,302	22.42 (87)	23.84 (87)	23.84 (87)	15.26 (70)	15.79 (70)	14.40 (46)	8.88	6/30/1997	0.79	0.79	7
Russell 2000 Growth TR USD		29.61	34.63	34.63	16.20	16.36	13.48	-	-	-	-	-
Peer Group Median (50th Percentile)		26.67	37.56	37.56	18.94	17.85	14.18	-	-	1.22	1.13	-
Allocation - 30 to 50% Equity												
Vanguard LifeStrategy Cnsvr Gr Inv	\$113,987	6.55 (65)	11.51 (25)	11.51 (25)	7.78 (18)	8.03 (21)	6.65 (28)	7.11	9/30/1994	0.12	0.12	10
Morningstar Moderately Cons Target Risk		7.13	11.86	11.86	7.79	8.17	6.47	-	-	-	-	-
Peer Group Median (50th Percentile)		7.12	9.15	9.15	6.16	7.10	6.14	-	-	1.00	0.91	-
Allocation - 50 to 70% Equity												
American Funds American Balanced R6**	\$0	7.72 (80)	11.22 (56)	11.22 (56)	9.07 (31)	10.36 (19)	10.27 (6)	11.77	5/1/2009	0.26	0.26	11
R Invesco Equity and Income R6**	\$227,991	16.59 (2)	10.45 (64)	10.45 (64)	6.46 (75)	9.15 (50)	8.83 (30)	9.32	9/24/2012	0.40	0.39	5
Morningstar Moderate Target Risk		10.24	12.82	12.82	8.55	9.75	7.77	-	-	-	-	-
Peer Group Median (50th Percentile)		9.43	12.02	12.02	8.01	9.11	8.02	-	-	0.99	0.94	-
Allocation - 70 to 85% Equity												
T. Rowe Price Spectrum Mod Gr Allc	\$66	12.81 (39)	16.67 (19)	16.67 (19)	10.55 (12)	12.00 (8)	10.44 (5)	9.54	7/29/1994	0.89	0.78	12
Morningstar Aggressive Target Risk		15.77	13.26	13.26	9.41	12.20	9.76	-	-	-	-	-
Peer Group Median (50th Percentile)		12.46	13.02	13.02	8.26	10.02	8.46	-	-	1.06	1.01	-

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Fresno EOC 401(a) Plan Performance Summary



INVESTMENT	ASSETS	LAST QTR	YTD	1 YR	3 YR	5 YR	10 YR	SI	INCEPTION DATE	GROSS EXP	NET EXP	SCORE
Foreign Large Value												
American Beacon International Eq R5	\$191,147	20.75 (20)	1.06 (62)	1.06 (62)	0.32 (47)	4.79 (54)	4.45 (24)	6.81	8/7/1991	0.73	0.73	10
MSCI EAFE Value NR USD		19.20	-2.63	-2.63	-1.24	4.20	3.37	-	-	-	-	-
Peer Group Median (50th Percentile)		17.87	2.25	2.25	0.23	4.90	3.65	-	-	1.16	1.05	-
Foreign Large Blend												
Vanguard Total Intl Stock Index Admiral**	\$303,514	16.90 (33)	11.28 (37)	11.28 (37)	4.98 (36)	9.09 (17)	5.13 (58)	5.80	11/29/2010	0.11	0.11	12
MSCI EAFE NR USD		16.05	7.82	7.82	4.28	7.45	5.51	-	-	-	-	-
Peer Group Median (50th Percentile)		15.85	9.06	9.06	4.42	7.58	5.33	-	-	1.06	0.93	-
Foreign Small/Mid Blend												
Goldman Sachs Intl Sm Cp Insights Instl	\$517	12.29 (94)	7.69 (75)	7.69 (75)	2.08 (54)	7.68 (53)	7.58 (16)	5.37	9/28/2007	0.94	0.87	6
MSCI EAFE Small Cap NR USD		17.27	12.34	12.34	4.85	9.40	7.85	-	-	-	-	-
Peer Group Median (50th Percentile)		17.81	9.69	9.69	2.19	7.72	6.36	-	-	1.27	1.19	-
Diversified Emerging Markets												
American Funds New World R6**	\$6,479	19.37 (45)	25.30 (25)	25.30 (25)	12.19 (8)	14.41 (25)	7.43 (1)	11.04	5/1/2009	0.60	0.60	12
MSCI EM NR USD		19.70	18.31	18.31	6.17	12.81	3.63	-	-	-	-	-
Peer Group Median (50th Percentile)		19.16	17.79	17.79	5.74	12.05	3.71	-	-	1.45	1.24	-

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Fresno EOC 401(a) Plan Performance Summary



INVESTMENT	ASSETS	LAST QTR	YTD	1 YR	3 YR	5 YR	10 YR	SI	INCEPTION DATE	GROSS EXP	NET EXP	SCORE
World Large Stock												
American Funds New Perspective R6**	\$256,571	17.21 (21)	33.81 (11)	33.81 (11)	18.14 (9)	16.85 (12)	13.04 (10)	15.17	5/1/2009	0.42	0.42	12
Pax Global Environmental Mkts Instl	\$61,689	14.19 (53)	26.00 (28)	26.00 (28)	11.50 (40)	14.28 (28)	10.32 (35)	7.88	3/27/2008	0.97	0.97	11
MSCI ACWI NR USD		14.68	16.25	16.25	10.06	12.26	9.13	-	-	-	-	-
Peer Group Median (50th Percentile)		14.31	15.34	15.34	9.44	11.41	9.32	-	-	1.23	1.02	-

Money Market/Stable Value												
State Street Instl US Govt MMkt Premier	\$67	0.01 (6)	0.39 (21)	0.39 (21)	1.42 (14)	1.06 (13)	0.53 (15)	0.65	10/25/2007	0.12	0.12	-
ICE BofA US 3M Trsy Bill TR USD		0.03	0.67	0.67	1.61	1.20	0.64	-	-	-	-	-
Peer Group Median (50th Percentile)		-0.01	0.28	0.28	1.22	0.83	0.41	-	-	0.46	0.41	-

FUND NAME	QTRLY RETURN	YTD RETURN	1 YR RETURN	3 YR RETURN	5 YR RETURN	10 YR RETURN	SINCE INCEPTION	DURATION (MATURITY)	AVERAGE CREDIT QUALITY	FUND SIZE	INCEPTION DATE
Stable Value - Hueler											
Standard Stable Asset Fund II	0.58	1.14	2.25	2.34	2.50	2.97	3.36	n/a	n/a	0	n/a
Hueler Index	n/a	n/a	n/a	n/a	n/a	n/a	-	n/a	n/a	0	-
Peer Group Median (50th Percentile)	n/a	n/a	n/a	n/a	n/a	n/a	-	n/a	n/a	0	-

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Fresno EOC 401(a) Plan Performance Summary



INVESTMENT	ASSETS	LAST QTR	YTD	1 YR	3 YR	5 YR	10 YR	SI	INCEPTION DATE	GROSS EXP	NET EXP	SCORE
Intermediate Core-Plus Bond												
Fidelity® Total Bond Fund	\$380,767	1.97 (46)	9.33 (25)	9.33 (25)	6.06 (22)	5.64 (17)	4.60 (29)	5.14	10/15/2002	0.45	0.45	11
BBgBarc US Universal TR USD		1.29	7.58	7.58	5.45	4.87	4.16	-	-	-	-	-
Peer Group Median (50th Percentile)		1.90	8.34	8.34	5.48	4.89	4.23	-	-	0.81	0.70	-
High Yield Bond												
Eaton Vance High Income Opportunities I**	\$3,430	6.50 (36)	4.68 (64)	4.68 (64)	5.12 (46)	6.91 (61)	6.53 (12)	7.87	10/1/2009	0.66	0.66	6
ICE BofA US High Yield TR USD		6.48	6.17	6.17	5.89	8.43	6.62	-	-	-	-	-
Peer Group Median (50th Percentile)		6.09	5.32	5.32	5.01	7.14	5.76	-	-	0.99	0.89	-
Multisector Bond												
PIMCO Income Instl	\$11,004	4.46 (53)	5.80 (54)	5.80 (54)	4.76 (48)	6.30 (23)	7.36 (1)	8.06	3/30/2007	1.09	1.09	6
BBgBarc US Agg Bond TR USD		0.67	7.51	7.51	5.34	4.44	3.84	-	-	-	-	-
Peer Group Median (50th Percentile)		4.58	6.24	6.24	4.66	5.46	4.69	-	-	1.09	0.92	-
World Bond-USD Hedged												
PIMCO International Bond (USD-Hdg) Instl	\$56,910	2.11 (48)	6.15 (44)	6.15 (44)	5.36 (37)	5.32 (20)	5.65 (2)	7.09	12/2/1992	0.60	0.60	10
BBgBarc Global Aggregate TR Hdg USD		0.89	5.58	5.58	5.15	4.49	4.18	-	-	-	-	-
Peer Group Median (50th Percentile)		2.10	5.89	5.89	5.00	4.44	4.26	-	-	0.87	0.70	-

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Fresno EOC 401(a) Plan Performance Summary



INVESTMENT	ASSETS	LAST QTR	YTD	1 YR	3 YR	5 YR	10 YR	SI	INCEPTION DATE	GROSS EXP	NET EXP	SCORE
Target Date 2025												
PIMCO RealPath Blend 2025 Institutional	\$5,329,625	9.29 (44)	15.13 (6)	15.13 (6)	9.00 (13)	10.32 (7)	n/a (na)	7.87	12/31/2014	0.56	0.55	11
Morningstar Lifetime Moderate 2025		9.57	13.67	13.67	8.87	9.88	8.22	-	-	-	-	-
Peer Group Median (50th Percentile)		9.13	12.49	12.49	7.99	9.08	7.85	-	-	0.83	0.65	-
Target Date 2030												
PIMCO RealPath Blend 2030 Institutional	\$6,105,724	10.37 (50)	14.28 (32)	14.28 (32)	9.13 (26)	11.00 (13)	n/a (na)	8.31	12/31/2014	0.47	0.46	11
Morningstar Lifetime Moderate 2030		11.09	13.69	13.69	9.09	10.58	8.79	-	-	-	-	-
Peer Group Median (50th Percentile)		10.35	13.13	13.13	8.49	9.80	8.30	-	-	0.89	0.67	-
Target Date 2035												
PIMCO RealPath Blend 2035 Institutional	\$5,223,057	11.44 (70)	13.73 (57)	13.73 (57)	9.16 (43)	11.28 (27)	n/a (na)	8.48	12/31/2014	0.39	0.38	10
Morningstar Lifetime Moderate 2035		12.85	13.38	13.38	9.14	11.14	9.17	-	-	-	-	-
Peer Group Median (50th Percentile)		11.92	14.04	14.04	9.00	10.55	8.81	-	-	0.91	0.66	-
Target Date 2040												
PIMCO RealPath Blend 2040 Institutional	\$4,454,277	12.34 (72)	13.80 (63)	13.80 (63)	9.33 (51)	11.46 (31)	n/a (na)	8.71	12/31/2014	0.33	0.32	8
Morningstar Lifetime Moderate 2040		14.40	13.09	13.09	9.10	11.48	9.34	-	-	-	-	-
Peer Group Median (50th Percentile)		12.92	14.83	14.83	9.34	10.96	9.13	-	-	0.93	0.69	-

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Fresno EOC 401(a) Plan Performance Summary



INVESTMENT	ASSETS	LAST QTR	YTD	1 YR	3 YR	5 YR	10 YR	SI	INCEPTION DATE	GROSS EXP	NET EXP	SCORE
Target Date 2045												
PIMCO RealPath Blend 2045 Institutional	\$2,539,245	13.19 (74)	13.94 (66)	13.94 (66)	9.48 (53)	11.62 (38)	n/a (na)	8.79	12/31/2014	0.27	0.26	9
Morningstar Lifetime Moderate 2045		15.40	12.95	12.95	9.03	11.61	9.33	-	-	-	-	-
Peer Group Median (50th Percentile)		13.95	15.35	15.35	9.52	11.35	9.28	-	-	0.93	0.68	-
Target Date 2050												
PIMCO RealPath Blend 2050 Institutional	\$1,038,464	13.41 (78)	13.72 (69)	13.72 (69)	9.48 (54)	11.65 (40)	n/a (na)	8.88	12/31/2014	0.24	0.23	9
Morningstar Lifetime Moderate 2050		15.84	12.91	12.91	8.96	11.62	9.24	-	-	-	-	-
Peer Group Median (50th Percentile)		14.28	15.59	15.59	9.53	11.34	9.44	-	-	0.96	0.70	-
Target Date 2055												
PIMCO RealPath Blend 2055 Institutional	\$393,838	13.47 (73)	13.30 (80)	13.30 (80)	9.34 (61)	11.52 (53)	n/a (na)	8.76	12/31/2014	0.24	0.23	7
Morningstar Lifetime Moderate 2055		16.03	12.91	12.91	8.88	11.61	9.14	-	-	-	-	-
Peer Group Median (50th Percentile)		14.60	15.64	15.64	9.63	11.55	9.41	-	-	1.03	0.69	-
Target Date 2060+												
PIMCO REALPATH® Blend 2060 Instl	\$0	13.50 (81)	13.42 (78)	13.42 (78)	n/a (na)	n/a (na)	n/a (na)	13.39	12/31/2019	0.22	0.22	-
Morningstar Lifetime Moderate 2060		16.16	12.89	12.89	8.81	11.57	9.00	-	-	-	-	-
Peer Group Median (50th Percentile)		14.75	15.97	15.97	9.73	11.73	n/a	-	-	1.25	0.69	-

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Fresno EOC 401(a) Plan Performance Summary



INVESTMENT	ASSETS	LAST QTR	YTD	1 YR	3 YR	5 YR	10 YR	SI	INCEPTION DATE	GROSS EXP	NET EXP	SCORE
Target Date Retirement												
PIMCO RealPath Blend Income Instl	\$11,434,492	8.08 (3)	13.96 (1)	13.96 (1)	8.36 (1)	9.33 (1)	n/a (na)	7.23	12/31/2014	0.65	0.64	9
DJ Target Today TR USD		4.02	8.05	8.05	5.11	4.81	3.92	-	-	-	-	-
Peer Group Median (50th Percentile)		5.29	9.14	9.14	6.05	6.37	5.06	-	-	0.93	0.64	-

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BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Retirement Benefits
Agenda Item #: 12E5	Trustee/ Officer: Jim Rodriguez
Subject: Education Update	Trustee/ Officer: Emilia Reyes

Background

The information presented below is intended to keep the Committee apprised on the education and outreach efforts regarding the Agency's retirement plans.

Representatives from RBG and Ford Financial have continued to provide education to plan participants and programs remotely. In January, they offered a webinar on Cybersecurity Awareness – Protecting Yourself presented by Phillip Ferraro, Managing Director for J.P. Morgan Asset & Wealth Management & Global Head of Cybersecurity Awareness Program.

A variety of educational webinars will continue to be offered throughout the year. Onsite visits and outreach efforts will resume once it is safe for everyone to do so. In addition, targeted efforts will be made by Transamerica and RBG to reach participants who have not completed online beneficiary designations for retirement accounts.

EXECUTIVE COMMITTEE MEETING
Thursday, November 12, 2020
6:00 p.m.

MINUTES

1. CALL TO ORDER

Linda Hayes, Chair, called the meeting to order at 6:09 PM.

2. ROLL CALL

Roll was called. There was a quorum.

3. Committee Members present:

Linda Hayes (Chair)
Maiyer Vang
Charles Garabedian
Catherine Robles
Daniel Parra
Barigye McCoy
Daniel Martinez

Other Committee Members Present:

Amy Arambula

Staff Present:

Emilia Reyes
Karina Perez
Ken Price (Legal Counsel)
Jim Rodriguez
Ellie Vivanco

Committee Members Absent

Lisa Nichols

4. APPROVAL OF AGENDA

M/S/C – Robles/Garabedian to approve the agenda. All in favor.

5. APPROVAL OF October 15, 2020 MINUTES

October 15, 2020 Executive Committee Meeting Minutes

M/S/C – Garabedian/Robles to approve the October 15, 2020 meeting minutes. All in favor.

6. SOUL UPDATE

Ken Price, Legal Counsel provided an update on SOUL becoming a Nonprofit 501(c)(3) to provide liability protection to Fresno EOC. In 2019, a new law went into effect, which created limited liability protection for organizations like Fresno EOC. In reviewing the statute, any changes to separate to a nonprofit is likely to affect SOUL status that is recognize by the California Education. Price finds it unnecessary to form a nonprofit separation, but suggested to circle back to the possibility in June 2023 when SOUL up for renewal.

7. 2021 CSBG FUNDING

Emilia Reyes, Chief Executive Officer, reviewed 3 options to utilize the budget for the 2021 CSBG Contract in the amount of \$1,911,934 for the period of January 1, 2021 – December 31, 2021. Committee members inquired to take to full board for approval with a cost analysis breakdown and a description to help determine which options to move forward.

***M/S/C** – Parra/Vang to accept the 2021 CSBG Funding. All in favor.*

***M/S/C** – Vang/Robles to take the 2021 CSBG to the entire board for approval. All in favor.*

8. ADJOURNMENT

***M/S/C** – Vang/Robles to adjourn the meeting at 6:53 PM.*
Respectfully submitted,

Linda Hayes,
Chair



BOARD OF COMMISSIONERS MEETING

Date: February 24, 2021	Program: Finance
Agenda Item #: 12F2	Director: Rebecca Heinricy
Subject: Accounting Policies and Procedure Manual Update	Officer: Jim Rodriguez

Recommended Action

The Executive Committee recommends approval for full Board consideration of the updates made to the Accounting Policies and Procedural manual. An excerpt of the proposed changes is attached.

Background

Fresno EOC is completing its corrective action period with the Office of Head Start on February 28, 2021. A prior finding that led to the corrective action period and Quality Improvement Plan (QIP) had to do with the agency's allocation methodology of certain costs associated with the Fresno Executive Plaza (FEP). A final step in completing the QIP is to update the Agency's policies and procedures accounting manual to be in compliance and reflect the updates to the allocation of operational costs for FEP.

Fiscal Impact

The result of not correcting this portion of the policies and procedures accounting manual will result in loss of funding for Head Start and Early Head Start programs.

Conclusion

The final step in completing the QIP is to update the Agency's policies and procedures accounting manual to be in compliance and reflect the updates to the allocation of operational costs for FEP



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

ACCOUNTING POLICIES AND PROCEDURES MANUAL

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I. GENERAL ACCOUNTING

General Information

- 1) Fresno County Economic Opportunities Commission's, [doing business as Fresno Economic Opportunities Commission (Fresno EOC or the Agency)], Board of Commissioners, through the Finance Committee, formulates financial policies, delegates administration of the financial policies to the Chief Executive Officer, and reviews fiscal operations and activities.
- 2) The Chief Executive Officer has responsibility for all operations and activities, including financial management.
- 3) Fresno EOC operates on a fiscal year that begins on January 1 and ends on December 31.
- 4) Finance Office oversees the Agency's fiscal budget, payroll, accounts payable, general accounting, treasury, external reporting of financial information, and the accounting system. Human Resources Office (HR) is responsible for the Fresno EOC employees and personnel files. Officers are responsible for the operations of Finance, Human Resources, and Information Technology (IT) and report to the Chief Executive Officer.
- 5) Finance Office staff will manage and process financial information. The following positions comprise the Finance Office:
 - Chief Financial Officer
 - Financial Officer
 - Finance Director
 - Assistant Finance Director
 - Accounts Payable Manager
 - Payroll Manager
 - Accounting Supervisor
 - Senior Accountant
 - Accountant II
 - Accountant I
 - Senior Account Clerk
 - Account Clerk II

- 6) All employees will follow the lines of authority on the Agency's organization chart.
- 7) Current job descriptions will be maintained for all employees, indicating duties and responsibilities.
- 8) Financial duties and responsibilities must be separated so that no one employee has sole control over cash receipts, cash disbursements, payroll, and reconciliation of bank accounts.
- 9) All employees are required to take annual vacations.
- 10) Separate bank accounts and accounting records will be maintained as required by funding source regulations. All funds are tracked so that all awards funds received and expended can be identified by source and any Federal program under which they were received.
- 11) The Agency and its programs adhere to the Federal Office of Management and Budget (OMB) Guidance for Grants and Agreements (Uniform Guidance for Federal Awards 2 CFR Part 200), unless contracts stipulate otherwise.

Head Start and Early Head Start comply with 45 CFR Part 75 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards.

Overall Accounting System Design

Fresno EOC utilizes the Blackbaud automated accounting system, called Financial Edge NXT, which is designed to separate the activities of each program into separate reporting units. The accounts payable, accounts receivable, and fixed assets modules interface with the General Ledger System. The general ledger is the collection of all asset, liability, net asset, revenue, and expense accounts used to accumulate all financial transactions and produce reports. The system is designed for maximum flexibility in reporting. Reports can be generated that include activity for the fiscal year or for the contract period. The reporting tree allows reports to be generated at a detail cost center level or at a program level.

Procedures

- 1) Only duly authorized personnel will be granted user access that allows specific access into the system in accordance with the job duties of that individual. Passwords are utilized to further restrict access to accounting software and data. Personnel are instructed to not share their passwords.
- 2) Each general ledger account is assigned an eleven-digit account number. The first two digits are used to identify the fund / entity, the second set of four digits identifies the general ledger account, and the last five digits identify the program or contract. The last five digits are called the project or cost center.
- 3) Employees involved with account coding or budgetary responsibilities will be issued a current chart of accounts and project listing, or section of the chart of accounts and project listing applicable to their program. As these lists are updated, the updated listings shall be made available.
- 4) The Financial Officer and Assistant Finance Director are authorized to set up all projects. When a new project is needed, an assessment is made to determine the program number that should be used based on available numbers and proper grouping within the existing project structure for ease of reporting.
- 5) The Program Accountant also reviews the chart of accounts to determine if any additional accounts are needed based upon approved budgets. Requests for new accounts are made to either the Financial Officer or the Assistant Finance Director. When an account number is created, an Account Code must first be established within the Configuration area. Once complete, a new Account may be added within Records. The system records the date and user who added the account within the properties of that account.

General Ledger Transactions

Purpose

To ensure that all General Ledger (G/L) entries are current, accurate and complete.

Policy

All entries will be made as soon as possible after the underlying accounting event occurs to ensure the financial records and reporting are current. Adequate documentation and authorization for the transaction will support all entries.

Procedures

- 1) Each entry in the accounting system will be reviewed and approved by the Financial Officer or Assistant Finance Director prior to being posted to the general ledger. Journal entry numbers are system generated.
- 2) The five types of entries posted to the G/L are as follows:
 - a. Accounts Payable (A/P) Journal Entry - Reports may be generated to include all "Not yet posted" transactions so all transactions entered into the system can be captured timely. Prior to posting, a validation report is run and reviewed to verify items such as dates, transaction type, fund, and project. Posting to G/L occurs weekly.
 - b. Payroll Journal Entry - Bi-weekly journal entry is created by the external payroll processor (Ascentis) and imported via an Excel worksheet to Financial Edge on a bi-weekly basis.
 - c. Accounts Receivable Journal Entry - See Cash Receipts (Section II).
 - d. Fixed Asset Entry – See Property, Plant, and Equipment (Section VI).
 - e. General Journal Entry
 1. Accountants prepare journal entries as necessary. Financial Edge assigns batch numbers automatically.
 2. Completed journal entries with proper supporting documentation are submitted to either the Financial Officer or Assistant Finance Director for review and posting.

General Ledger Closing Procedures

Purpose

To ensure the accuracy of financial records and reports.

Procedures

Prior to running the monthly Agency Balance Sheet and Income Statement, the following procedures are performed:

- 1) Balance sheet accounts are reviewed and analyzed and necessary journal entries are posted by the Financial Officer or Assistant Finance Director.
- 2) Revenue and expense accounts are reviewed for necessary revenue accruals or deferrals by Program Accountants.
- 3) Indirect charges are computed based upon budget and year-to-date (YTD) expenses.
- 4) After all journal entries are recorded, the Program Accountant prepares any applicable program billings and then prepares and submits monthly Progress Reports to the Financial Officer and appropriate Program staff. The report provides a comparison of YTD revenues and expenses against YTD budget based upon the program-funding period.
- 5) Balance Sheet and Income Statement are generated for Assistant Finance Director and Financial Officer's review.
- 6) After review, reports are submitted for presentation and distribution to the Finance Committee.

Data Backup and Recovery

Purpose

To ensure data stored on Agency file servers is backed up on a daily basis and to be able to recover the data in case of a disaster or other event causing data loss.

Policy

It is the policy of the Agency to perform a backup of each server after the close of business, each night Monday through Friday, and to perform a test restore for each server at least quarterly to ensure the recoverability of the data on the backup storage devices. The IT Office is not responsible for the backup of files located on employee computer hard drives.

Procedures

Physical and virtual servers have a backup agent (Symantec) responsible for starting the daily backup of data per server located at 1920 Mariposa Mall and one server located at 3110 W. Nielsen Ave. Backups of "off-site" servers located at program sites are the responsibility of IT Office staff as well. Data is backed up to a Buffalo backup device.

For each physical server backup, there are 15 backup copies available within a 15-day (3 week) rotation. Each copy is labeled with the date of the backup. After the 15th backup occurs, the 3-week rotation begins again deleting/overwriting the oldest backup file.

For virtual servers, the backup agent takes a snapshot of the server and stores this locally to the storage array.

Through the configuration of the backup software application, backups are scheduled to run each night after the close of business, and are completed by the beginning of the next business day. Incremental backups run Monday through Thursday. Full backups run every Friday.

Once all physical and virtual backups are complete, a secondary backup begins copying all backup files/images to private cloud storage at a remote location. Cloud backup storage only serves as a backup to the primary backup.

- 1) For each physical server, responsible IT staff will, no later than the close of the business day, check the backup log to determine the status representing the previous business day's backup.
- 2) Responsible staff will complete the Backup Log on a daily basis, recording backup dates and any issues that arise from the previous night's backup.
- 3) Responsible IT staff will use the backup software's reporting utilities at the start of each business day to validate the accuracy, completeness, and integrity of the backup performed the previous night.
- 4) Any errors will be acted upon in a manner commensurate with the type of error.
- 5) Responsible IT staff will use contract technical support (VMWare) as needed to resolve problems and ensure the validity of backup data.
- 6) The IT Office will perform file/data restores from the shadowed backup copies on the virtual file server as requested by staff, and log successful restore functions. Any problems identified during the restore function must be acted on in a timely fashion. Responsible staff will use contract technical support (VMWare) as needed to resolve problems and ensure the validity of backup data.
- 7) The IT Office will ensure that restores, whether test or for actual data loss, are performed for each server at least quarterly.

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. Per, 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.

- d. Provide a description of the box contents in BLACK marker.
 - Program name can be abbreviated to conserve space
 - Include type of documents (intake, contract, timesheet)
 - Date, date range, document number range, or portion of the alphabet, etc.
- e. Use permanent markers, not regular pens, to label boxes. Do not tape or staple a printed document on the box face as it does not stay attached.
- f. The box should display the above information as shown below:

Box #		Destroy date
Program Name / Contents description		

- 5) Programs will prepare an Excel file that is given to Custodian, listing the boxes that are ready for storage. This file will have five columns: Box #, Program, Contract or unit, Contents Description, and Destroy date (see table below).
 - a. The Custodian will assign a box number in the order they appear in this list.
 - b. The contents description entered here can be more detailed than what is written on the box face. Up to 255 characters can be used to provide keywords and other descriptions that will make the search process better.
 - c. Hint: Keep like boxes listed in order to make recordkeeping and retrieval easier. Boxes will be stored at the warehouse in box # order.

Example:

Box #	Program	Contract or unit	Contents Description	Destroy date
	Finance	A/P	A/P Checks 2007, #96000-96655	2013
	Finance	A/P	A/P Checks 2007, #96656-97435	2013
	Finance	P/R	P/R Timesheets Period End 7/7/07	2013
	Finance	P/R	P/R Timesheets Period End 7/21/07	2013
	Finance	Treasury	Bank reconciliations 2007, all accounts	2013

- 6) Custodian assigns box number when boxes have been delivered.

- 7) Custodian returns to Program the Excel file with box numbers filled in.

Example:

Box#	Program	Contract or unit	Contents Description	Destroy date
187	Finance	A/P	A/P Checks 2007, #96000-96655	2013
188	Finance	A/P	A/P Checks 2007, #96656-97435	2013
189	Finance	P/R	P/R Timesheets Period End 7/7/07	2013
190	Finance	P/R	P/R Timesheets Period End 7/21/07	2013
191	Finance	Treasury	Bank reconciliations 2007, all accounts	2013

- 8) Requests for retrieval from storage will be made by referencing the box number.
- 9) If documents are needed, the entire box will be returned to the program; individual documents will not be removed. The box can be returned to storage after the review is completed.
- 10) Custodian will complete the catalog by adding columns to record when boxes are returned to the Program or destroyed.

Example:

Box#	Program	Contract or unit	Contents	Destroy date	Retrieved/Returned	Destroyed
187	Finance	A/P	A/P Checks 2007, #96000-96655	2013		
188	Finance	A/P	A/P Checks 2007, #96656-97435	2013		
189	Finance	P/R	P/R Timesheets Period End 7/7/07	2013		
190	Finance	P/R	P/R Timesheets Period End 7/21/07	2013		
191	Finance	Treasury	Bank reconciliations 2007, all accounts	2013		

II. CASH MANAGEMENT

Cash Receipts

Purpose

To ensure amounts received are deposited timely and are credited to the proper bank account and general ledger account.

Policy

All cash received will be deposited a minimum of twice per week.

Procedures

Receipts Received by Mail:

- 1) Checks received in the mail are logged by the front desk staff noting date received, payee, check date, and amount. Checks and supporting documents are scanned by the Front Desk staff. Checks, check logs, and scanned documents are provided to the Treasury staff who add any cash receipt activity to the logs. Treasury staff then submits documentation to the program accountants for coding and, if needed, bank account identification on a daily basis.
- 2) Program Accountants note the client ID and charge or invoice numbers on the check copy and also set up any miscellaneous receipts in the A/R system. Check copies and supporting documentation are returned to the Treasury Accountant / Account Clerk who then runs a tape of checks by bank account and prepares a deposit for each account.
- 3) Any funds that are received by the Finance Office that are not deposited are stored in the safe within a secured room. Access to the receipts requires dual-custody for one person to unlock the secured room and a second person to open the safe.
- 4) To the extent possible, checks are deposited electronically into either Fresno EOC's CAP account or Access Plus Capital's checking account. The Treasury Accountant / Account Clerk use the bank software and check scanner associated with each of these accounts to create a deposit. The total number of checks and the total deposit amount are verified. The Deposit Detail report is approved and submitted to the bank by the Financial Officer or Assistant Finance Director.

- 5) Checks which need to be deposited to other accounts, checks that could not be read by the scanner, and all cash received are deposited at the bank. The Treasury Accountant / Account Clerk groups items by bank account and prepares a duplicate deposit ticket for each deposit.
- 6) At the end of each day, a second individual from the Finance Office reviews the daily receipts log, receipt books, cash and checks received, and deposits being taken to the bank. All items received are confirmed as either being deposited or available for deposit.
- 7) Prepared deposits are dual counted and verified before they are sealed in a bank deposit bag. The bag is given to an individual authorized by either the Chief Executive Officer or the Chief Financial Officer who delivers the sealed deposit bags to the bank. Cash received is generally deposited on a weekly basis.
- 8) The Treasury Accountant / Account Clerk enters the deposit in the A/R module of the accounting system. A print out of items entered by bank account is generated and attached to supporting documentation.
- 9) The yellow copy of the deposit slip is attached to the supporting deposit documentation and then the deposit batch is filed by batch number.
- 10) Accounts receivable is generally validated and posted weekly. Financial Edge assigns the journal entry batch number sequentially.
- 11) The receipt log is reconciled to the deposit documentation by an individual who does not perform Treasury duties to verify all received funds are deposited into the bank.

Cash received at the Programs:

Health Services Center

- 1) Checks received at the Health Services Center are processed by the Revenue Cycle Manager. Payments are applied and posted to the appropriate patient accounts in the Health Services Center's Practice Management System Accounts Receivable software. Accounts Receivable transactions are recorded, posted, adjusted, written off, and reconciled with the summary listed on the Insurance Explanation of Benefits attached to the checks received.
- 2) Checks are recorded in a summary of deposit form then forwarded to the Finance Office staff and are processed following the same procedures as checks received in the mail. The Program Accountant will record all payments into the accounting software.

Also see: Fresno EOC Health Services Clinic Revenue Cycle Management Policies and Procedures.

Food Services

- 1) Checks received at the Nielsen location are forwarded to the Treasury Accountant / Account Clerk who will follow the same procedures as with checks received in the mail.
- 2) The Treasury Accountant / Account Clerk counts the cash received from the Café at the end of each day. A receipt is given to the cafe sales clerk for the amount of cash received. Reports from the credit card / cash drawer system, Square, is subsequently used by the Program Accountant to reconcile the amount of cash received to the sales activity.

California State Preschool Program / School Age Child Care

- 1) Parent fees are collected at each school site. Staff completes a receipt in triplicate. The original is given to the parent, one copy remains at the site, and the third copy is submitted weekly to the School Age Child Care administrative office at Fresno Executive Plaza. When parent fees are also collected at the School Age Child Care Program Office, a copy of the receipt is sent to the appropriate school site's Teacher Director to record the payment into the proper participant file.
- 2) Payments and receipts are collected by the Program Office. The program staff prepares a summary worksheet that is submitted to the Finance Office with the supporting documentation and receipts.
- 3) Parent fees are deposited in the bank on a no less than semi-weekly basis by School Age Child Care program staff. The duplicate deposit slip and the summary worksheet are submitted to Program Accountant for entry into the Accounts Receivable system.

Transit Systems

Drivers

- 1) Fares are collected in a locked fare box.
- 2) Cash is turned in to the Transit Systems office on a daily basis in sealed plastic tamper-proof bank deposit bags.
- 3) Daily log of fares collected are turned in to the Transit Systems office at the end

of each day.

Transit System Office

- 1) The sealed bags are opened and two Transit Systems staff verify the count.
- 2) Cash counted is agreed to cash collected per the daily log sheet and a deposit ticket is prepared. Both staff initial the deposit slip and seal the consolidated deposit into a new sealed bank deposit bag.
- 3) Deposit is made by the Business Manager at the bank daily.
- 4) Copy of the deposit slip is attached to cash count sheet and sent to Accountant for entering in to the A/R system.
- 5) Cash is kept in a secure place at all times.

Access Plus Capital

- 1) The Business Development Officer (BDO) ensures that repayment of loans are made in accordance with the promissory note.
- 2) For payments received directly by Access Plus Capital staff, a copy of the borrower's receipt is delivered to the Treasury Accountant / Account Clerk along with the cash and/or check by Access Plus Capital staff. An original receipt is issued by the Finance Office staff to the Access Plus Capital staff for the amount of money received in accordance with the standard procedures followed for checks received in the mail that is matched to the copy of the borrower's receipt.
- 3) For clients who opt to have their payment deducted directly from their bank accounts via ACH Autopay, the payments will be scheduled for deduction on either the first or the tenth of the month. Approximately a week prior to the processing of the ACH payments, the Treasury Accountant will review the Monthly Payments Recap worksheet with Access Plus Capital staff to verify that any changes to borrowers, borrower bank accounts, and/or payment amounts are updated. The updated information is entered into the Batch Summary Report template within Citibank. The Treasury Accountant then validates the batch and submits it to either the Assistant Finance Director or Financial Officer for approval. Batches must be approved one business day prior to the scheduled processing date.
- 4) A copy of the loan payment(s) is routed to the Program Accountant for entry into the appropriate loan database and into the financial system.

Local Conservation Corps (LCC) Recycling Program

Purpose

To document the procedures which are unique to the operations of Local Conservation Corps' (LCC) grant funding from the California Department of Resources Recycling and Recovery (Cal Recycle) in terms of collecting / receiving recyclable materials and the redemption of those materials into cash. Expenditure and cost allocation of these funds are to be in compliance with the policies and procedures described later in this manual, as well as with the grant guidelines.

Friant Buyback Center (Redemption Center):

1. A cash request is initiated by the Buyback Supervisor. The request is submitted by email via Cash Request Form, with amount and denominations specified. Program Assistant (PA) goes to the bank and makes the cash withdrawal. The cash is double counted upon return with another PA. Both Program Assistants initial the count and cash is placed in a bank bag, inside of a sealed security bag with amount and initials, and placed in the safe (located in office of Program Manager). Staff log their initials, date, and time each time the safe is opened.
2. Buyback Supervisor takes sealed security bag to Buyback Center, opens sealed security bag at business location, enters daily deposit into register, begins daily Reconciliation Form, and opens for business.
3. At the end of business day, Buyback Supervisor balances register, counts cash, and places it in sealed security bag.
4. Buyback Supervisor double counts cash with PA and both initial daily Reconciliation Form (accompanied by receipts from daily sales) and then place cash in a new security bag, initialed and dated by both staff.
5. Reconciliation Forms are sent to the Finance Office with all End of Business (EOB) receipts and Sales Transaction Summaries for the month.
6. Files are kept on site at LCC of all copies of daily sales, Reconciliation Forms, and all bank activity.

Off-Site Accounts at Friant Buyback Center:

Off-Site Accounts are non-profit or school accounts that have entered into agreement with LCC's Recycling Program Friant Buyback Center. An off-site agreement is secured and the Off-Site Account is set-up as an Accounts Payable Vendor with the Finance Office and at the Buyback Center.

1. The non-profit or school sites receive regular collection and materials are sorted and processed at the Buyback Center.
2. Materials are sorted and weighed, and the Buyback Supervisor processes the materials on behalf of the Off-Site Account.
3. Transactions are logged in the software and receipts are kept at the Buyback Center and daily copies are brought to Program Assistant.
4. Program Assistant completes an Accounts Payable report and submits to the Finance Office for checks to be issued to Off-Site Accounts following the month of collection.
5. Copies of receipts are kept at the Buyback Center and quarterly receipts are mailed to the Off-Site Account.
6. Checks are mailed by the Finance Office.

Redemption Center Sales:

1. Sales of bottles and cans are tracked in the Powersell Software System.
2. Purchase summaries are printed to match weight and amount to be sold to LCC's contracted recycler.
3. Buyback Supervisor initiates sale of product by indicating when a truck is full and ready for processing.
4. Buyback Supervisor completes Shipping Report (DR-6) requests form (indicating dates and amounts of each commodity that will be on the truck), and submits to Program Assistant (PA).
5. PA logs into CalRecycle's DORIIS Portal and enters Shipping Report (DR-6) which contains information for each commodity on the loaded truck.
6. The Shipping Report (DR-6) are printed and placed in a folder for a field supervisor to take to the contracted recycler.

7. Once sold to LCC's contracted recycler, a check issued to the program is prepared within a few days.
8. Program Assistants picks up the check(s) and delivers check(s) to the Finance Office for deposit following the standard deposit procedures.
9. Files of each month's sales are kept on-site at Local Conservation Corps.

Special Projects Sales:

1. All CRV and non-CRV beverage containers are sorted and processed (baled) on-site.
2. When the hoppers are full, or bales are made, staff takes product to the contracted recycler to sell.
3. Trucks are weighed on the scales, dumped for sales, and issued a weight ticket.
4. LCC's contracted recycler, creates a single Shipping Report (DR-6) at the end of the month, with a combined total of all of the special project sales for the month. This total weight should match the cumulative weight tickets.
5. A single check is issued to the program for the entire month.
6. Program Assistants pick up the check, files a copy, and sends original to the Finance Office.
7. All files of recorded sales, weight tickets, and copies of checks are kept on-site.

Electronic Waste (E-waste):

1. E-waste is collected at drop off events, businesses, and residential pick-ups.
2. Field staff track all product on an in-house E-waste collection form, which indicates name, address, and items collected.
3. Once enough items have been collected to deliver to the recycler, the Field Supervisor and Program Assistant close the load. Each load is identified by a number and date range.
4. All of the field collection logs for that load are submitted to the Program Assistant, a Collection Log (CL) and Transfer Receipts (TR) are completed, and will be reviewed and signed by the Program Manager.
5. The Collection Log and Transfer Receipts are sent to LCC's contracted recycler for an appointment request.
6. The contracted recycler review and approve the CL and TR, approve the load, confirm an appointment with LCC, and a shipping number is then generated.
7. Load is delivered at appointment time and a receipt and count of all items collected are issued.
8. SB20 incentive is paid out for Covered Electronic Waste (CEWs) and Cathode-ray Tubing (CRT) containing devices, while the program is charged for other items.
9. LCC keeps an account with Electronic Recyclers International (ERI) and credits are paid in the form of a check.
10. When a check is received, a copy is kept on-site and the original is forwarded to the Finance Office.
11. All documents related to collection and delivery are identified by Load numbers and corresponding shipping numbers, with all documentation kept on-site in an E-waste binder.

Accounts Receivable System

Purpose

To accurately reflect amounts due to the Agency in a timely manner.

Policy

Program Accountant will record amounts due to the Agency from funding sources and Fee for Service contracts in the accounts receivable system on a monthly basis after completion of fiscal reports.

The designated Accountant, Accounting Supervisor, and Financial Officer will review the A/R aging report monthly. Amounts outstanding over 90 days will be investigated.

Procedures

A/R File Maintenance:

- 1) Each contract is assigned a customer ID that is in a combination of alpha and numeric sequence. The first two letters represent the funding source (AA for FMAAA) and the last three digits represent the cost center for the program. The billing address and contact person are recorded in the client record.
- 2) The name of the Program Accountant responsible for the contract is entered in the designated field. This will allow reports to be sorted by Program Accountant.
- 3) Payments are applied to specific charges or invoices using the Add/Edit Applications function.
- 4) A miscellaneous vendor is set up for each program that receives miscellaneous receipts (donations, catering revenue, parent fees, fundraising, etc.).

A/R Invoicing:

- 1) Each month the Program Accountant will set up the current amount due on the contract using either a "Charge" or "Invoice." The A/R amount should tie to the monthly billing reported to the funding agency. When a monthly billing is not required for a program, the revenue will be accrued at the time the progress report is prepared or as cash reimbursement requests are prepared.
- 2) Charges for miscellaneous receipts are recorded in the A/R system when payment is received, unless prior knowledge of those receipts is available.

Reconciling A/R Module and Posting to G/L:

- 1) Posting of the A/R module occurs weekly or on an as-needed basis, if required sooner.
- 2) At the end of the month, A/R reports are processed and reconciled to the G/L.
- 3) The Aged Receivables Report and the Open Item Report are run and reviewed. Outstanding items over 90 days are investigated and cleared.
- 4) A receivable report is prepared and submitted to the Financial Officer at the end of each month.

Account Receivable Write-Offs:

All available means of collecting accounts receivable will be exhausted before write-off procedures are initiated. Write-offs are initiated by the program associated with the amount to be written off, in conjunction with their Program Accountant. If an account receivable is deemed uncollectible, the following approvals are required before the write-off is processed:

<u>Amount</u>	<u>Authorized in writing by</u>
Less than \$10,000	Financial Officer and Program Director
\$10,000 – \$ 74,999	Officer (CFO, CPO, HR, COO)
\$75,000 – \$ 99,999	Chief Executive Officer
\$100,000	Finance Committee

Customers listed as poor credit risks will be extended future credit only if the back debt is paid and the customer is no longer deemed a collection problem.

If write-off procedures have been initiated, the following accounting treatment applies:

- 1) Current year invoices that are written-off will either be charged against an appropriate revenue or revenue adjustment account, or against the original account credited.
- 2) Invoices written-off that are dated prior to the current year will be written-off as bad debt expense.

Cash Disbursements/Accounts Payable

Purpose

To safeguard the disbursement of Agency funds for authorized purposes in a timely manner.

Policy

All invoices over \$25 must be approved by authorized Agency personnel. The Financial Officer maintains the master list of authorized signatures.

Persons authorized to sign checks will not have access to blank check stock in accordance with check signing procedures.

Checks written for over \$5,000 will have two authorized signatures.

Checks registers must be approved by the Assistant Finance Director and Financial Officer. Internal Audit will also sign-off on the register to signify completion of review.

Procedures

- 1) New vendors are reviewed and approved by the Accounts Payable Manager prior to entering into Financial Edge. The review process includes a search of the Excluded Parties List System (EPLS) within the System for Award Management (SAM) to ensure the vendor is not excluded from providing services. As applicable, the contractor's state license status will be reviewed online with the Department of Consumer Affairs Contractors State License Board. After approval, the vendor record is set up by the Accounts Payable Manager. When required by the IRS, a Form W-9 is completed by new vendors and is kept on file in Accounts Payable. (See Appendices I and II)
- 2) Invoices are date stamped by the Account Clerk and are matched with the purchase order (P.O.), if applicable, and supporting documentation (receiving report, packing slip, etc.). All invoices are to be stamped with the "Coding and Approval" stamp. If the G/L account coding is not on the P.O., the invoice package will be routed to Program Accounting for coding. A purchase order is not required for recurring items such as utilities, water, rent, or other contract payments.
- 3) The quantity and price of the goods ordered per the P.O. are matched against the receiving documents and invoice. Amounts and extensions are recalculated when necessary.
- 4) Invoices are entered into the A/P system. Daily edit reports are printed of all invoices keyed. Designated Accountant and/or Accounts Payable Manager review for any input errors.
- 5) Any necessary changes are made by the Account Clerk. Checks are printed on

Tuesdays after all changes have been made. Electronic Fund Payments (EFT) are processed on Mondays. The minimum check amount will be \$25 unless approved by the Assistant Finance Director or Financial Officer. The Assistant Finance Director prior to the payments being prepared, reviews and approves the Pre-Disbursement Report. The approved payments are then prepared by the Accounts Payable Manager or designated Accountant.

- 6) Amounts under \$25 payable to employees should be drawn from the program petty cash fund. Checks shall never be made payable to "bearer" or "cash".
- 7) Checks and check register listings are printed and all check numbers are accounted for on the check log by the Accounts Payable Manager. Checks are signed with facsimile (see check signing procedure).
- 8) Backup documents are attached to the checks. The Quality Assurance Accountant(s) reviews checks and backup.
- 9) Checks are separated by over and under \$5,000. The overs are forwarded to the Financial Officer, or other designated check signer, for a second review and signature.
- 10) Payments under \$5,000 are reviewed on a sample basis chosen individually by the Financial Officer, Chief Financial Officer, and Internal Auditor.
- 11) Checks and EFTs are filed separately in numerical order.
- 12) The Finance Office will mail all checks, unless otherwise instructed.
- 13) A Positive Pay system is utilized so that a listing of all the checks written, including check number, amount, and payee, is electronically transmitted to the bank. Any discrepancies noted by the bank are noted in the daily banking reports run by the Treasury Accountants each morning.
- 14) Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it as "VOID." All voided checks are retained for bank reconciliation purposes.

Credit Card Procedures

Use of Officers and Directors' Agency Credit Cards

Purpose

To establish uniform procedures regarding the appropriate use of Agency credit cards held in Agency officers' and Directors' names.

Policy

Credit cards are the responsibility of the cardholder. In addition to Officers, Program Directors may have credit cards issued to them following approval of their appropriate Officer based upon business needs and ability to comply with the record keeping requirements. Only charges for Agency activities are allowed – No personal charges are allowed. In the event that any personal charges are made in error, repayment of the amount must be promptly made to the Agency. If such instance becomes pervasive or significant in amount, appropriate disciplinary actions along with removal of credit card access will occur. Any fraudulent use of the credit cards, or inappropriate disclosure of the credit card information, will result in disciplinary actions.

Procedures

- 1) Account and project coding will be entered into the online banking system by the cardholder, or their designee, for each charge that is incurred along with any relevant notes for that transaction. Monthly, each cardholder will submit receipts for purchases made to Accounts Payable at the end of the billing cycle, including identification of the program to be charged and the nature of, or reason for, the charge.
- 2) The monthly statement of activity will be approved by the Chief Executive Officer, or designee. Payment of the total amount due is made monthly.
- 3) The Accounts Payable Manager will reconcile the statement with the receipts and expense reports received. Any charge not supported by appropriate documentation will be referred to the cardholder that incurred the charge.
- 4) A journal entry will be prepared to record the expenses in accordance with the receipts and supporting documentation received. The journal entry will be reviewed and posted by the Assistant Finance Director.
- 5) If a card is lost or stolen, this must be immediately reported to the Finance Office so that the card may be deactivated to prevent fraudulent activity.

Use of Agency A/P Credit Cards and Retail Store Credit Cards

Purpose

To establish uniform procedures regarding the appropriate use of Agency A/P credit cards and charge accounts established with various vendors.

Policy

Charge cards that are issued by vendors are kept in a secured location within the Finance Office. The cards are issued to Fresno EOC; individual names are not printed on the cards. Only charges for Agency activities are allowed – No personal charges are allowed. In the event that any personal charges are made in error, repayment of the amount must be promptly made to the Agency. If such instance become pervasive or significant in amount, appropriate disciplinary actions along with removal of credit card access will occur. Any fraudulent use of the credit cards, or inappropriate disclosure of the credit card information, will result in disciplinary actions.

Procedures

- 1) When a program needs to make a purchase using the charge card, the Treasury Accountant / Account Clerk signs out the card to the responsible employee. A log is kept to record the issuance and return of each card, which shows the date issued, program, phone number, and purchase order number. Employees must submit a completed purchase order with an authorized signature in order to sign-out a card.
- 2) Without the written approval of a Program Director, the cards are not allowed to be signed-out over the weekend or overnight. The purchase is to be made the same day the card is signed-out.
- 3) After the employee has made the purchase, they must return the card and original receipt to the Finance Office. The card is noted as returned in the log. The receipt and purchase order copy are given to Accounts Payable for processing.
- 4) If a card is lost or stolen, the Finance Office must be notified immediately so that action is taken to prevent unauthorized charges.

Check Signing Procedures

Purpose

Ensure adequate controls on the use of computer signatures and facsimile plates.

Procedures

A/P Generated Checks:

- 1) Checks are prepared weekly when payment is required.
- 2) All checks are printed with one computer signature on the check.
- 3) Person without check processing capabilities maintains access to computer signature installation area.

Facsimile Possession (For use when computer signature fails):

- 1) Two people will be present during check signing process.
- 2) Facsimile plate will be kept in the Finance Office storage room safe when not in use.
- 3) A designated person or persons who do not have access to blank check stock will hold the key to the Finance Office storage room, and the safe combination.

Authorized Check Signer:

- 1) Authorized check signer will go with the backup person to the plate custodian and request the facsimile plate.
- 2) Backup person remains with the authorized signer while facsimile plates are in their possession.
- 3) Plate custodian gives the plates to the authorized signer only if the backup person is present.
- 4) Authorized check signer signs the checks.
- 5) Authorized check signer and backup person returns the facsimile plate to the custodian.
- 6) Plate custodian returns the plates immediately to the storage room safe.

Petty Cash Funds

Purpose

A petty cash fund may be established for small vendor purchases, provided the amount of the fund does not exceed \$500.

Policy

Petty cash funds will be kept in locked cash box in a locked drawer or file cabinet.

The request for replenishment must be approved by the Program Director and will be reviewed by the Program Accountant prior to reimbursement.

Loans will not be made from petty cash funds.

The Internal Auditor will periodically perform announced and unannounced cash counts.

Procedures

- 1) The Program Director or Officer will approve the "Petty Cash Affidavit" request for a petty cash fund that has also been signed by the Petty Cash Custodian denoting responsibility for the funds entrusted to that individual. The original form will be submitted to Human Resources for retention in the employee file and a copy will be provided to Accounts Payable and Internal Audit. (See Appendix III)
- 2) Funds not accounted for upon employee termination will be invoiced to the employee.
- 3) Program Directors will determine if advance authorization is required for petty cash disbursements and whether a petty cash voucher is needed.
- 4) The purchaser shall present the receipt and petty cash voucher (if applicable) to the petty cash custodian for payment. Payments up to \$50 will be disbursed from the petty cash funds. Amounts in excess of \$50 should be submitted to A/P for reimbursement by check.
- 5) On a regular basis, that is not less than semi-annually, the custodian will total the disbursements by account classification and submit the recap and all receipts to the Finance Office for reimbursement. Custodians must also submit recap and receipts prior to closing the fiscal years of both their program and of the Agency at December 31st.
- 6) Petty cash fund reimbursement checks are payable to the Petty Cash Custodian.

- 7) Any irregularities in the petty cash fund will be immediately reported in writing to the Financial Officer and Program Director.
- 8) When a new petty cash custodian is appointed or the petty cash fund is closed, all receipts and remaining cash is to be submitted for reconciliation and deposit. A Petty Cash Release of Liability form is to be completed and will be forwarded to Human Resources and Internal Audit to record the release of liability.

Head Start Impress Account

Purpose

The Impress Account will be used on an as-needed basis for large quantities of small expenditures to avoid preparing manual checks through the Agency's automated Accounts Payable System.

Policy

Head Start will be issued an initial cash advance of up to \$10,000.

All checks will be printed in duplicate.

The maximum amount of any check will be \$1,000.

Each check will have acceptable documentation before the check is issued.

Each check will require two authorized signatures: one of the signatures must be the Head Start Fiscal Compliance Manager and the other signature will be one of the authorized personnel from the list on file in the Finance Office. In general, the second signature will be the Information System Administrator.

At least once a month, Head Start will submit to the Assistant Finance Director or the Financial Officer a request for replenishment consisting of the following:

- A summary of checks issued in numeric order, including vendor name, dollar amount, description and site.
- The duplicate check stapled to the proper supporting documentation.

When needed, the Treasury Accountant will issue all stop payments after receiving a written request from the Head Start Program Director or Fiscal Compliance Manager.

Procedures

- 1) Each program site requests checks from Head Start Central Administration with proper documentation.
- 2) Head Start Central Administration ensures each check has acceptable documentation and prepares the check for signatures.
- 3) An authorized signatory reviews the documentation and signs the check.
- 4) The Head Start Program Director reviews the documentation and signs the check.

- 5) On an as-needed basis, a request for replenishment is submitted to the Finance Office.
- 6) Treasury Accountant reviews the documentation for accuracy and completeness and issues a replenishment check to Head Start through the bank's funds transfer system.
- 7) Treasury Accountant reconciles the Impress Account on a monthly basis and notifies the Assistant Finance Director of any discrepancies noted.
- 8) If a stop payment is needed for lost or stolen check, Head Start will send the request to the Treasury Accountant in writing, who will request the stop payment from the bank after obtaining proper approvals.

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.

- 4) Cash needs as identified in the previous steps are compared to cash available. Cash in the interest-bearing money market accounts is transferred to the CORE account in amount less than or equal to the cash needs. The balance in the CORE account is used to pay checks in the Accounts Payable, Payroll, and Health Benefits accounts.
- 5) Transfers are done weekly through the online access service provided by the bank. The Treasury Accountant enters each transfer and they are approved by the Assistant Finance Director or Financial Officer.
- 6) The weekly transfers are recorded into Financial Edge via a journal entry.

Access Plus Capital:

Access Plus Capital receives lending capital from a variety of sources which each have unique restrictions on the types of loans that can be issued with those funds. Loans issued to borrowers may be multi-funded from several sources of lending capital. In order to accurately account for the lending and repayment activities by source of lending capital, all transactions are tracked and reconciled on a monthly basis.

- 1) All loans issued to borrowers are initially funded by the primary checking account for Access Plus Capital. Similarly, all repayments from borrowers are initially deposited into this same account.
- 2) On a monthly basis, the Program Accountant for Access Plus Capital runs a report from the loan software that shows the net activity which occurred within each specific source of lending capital.
- 3) This report is reconciled by the Treasury Accountant to the banking transactions for the month.
- 4) Once reconciled, cash is transferred to/from the various bank accounts.

Methods for Obtaining Federal Cash

Purpose

To obtain funds from various federal funding sources.

Policy

When funds are to be received directly from the United States Treasury, the methods and policies concerning the request and receipt of funds is governed by the grantor agency. Fresno EOC receives funds directly from Federal Agencies using two payment request systems: Payment Management System (PMS) and electronic Line of Credit Control System (eLOCCS). PMS is utilized by a number of Federal funding agencies such as: Health and Human Services (HHS), Department of Labor (DOL), and Corporation for National and Community Services (CNCS); whereas, eLOCCS is utilized solely for Housing and Urban Development (HUD). The Financial Officer and Assistant Finance Director have been granted access to make cash requests from these agencies via the services they have established.

Requests using the online Payment Management System (PMS) include program areas such as Head Start, Early Head Start, Sanctuary, and Foster Grandparent. The majority of funds requested using this account are directly deposited into the Head Start money market account. The Foster Grandparent program (FGP) funded by CNCS also uses this system, but since a separate account has been created, funds are directly deposited to the FGP money market account.

Requests from HUD are made using the online electronic Line of Credit Control System (eLOCCS). Program areas include the Sanctuary Housing Projects. All funds requested are directly deposited into the CAP money market account.

Procedures

Payment Management System (PMS):

- 1) Recipients must use the Direct Deposit Sign-Up Form (SF 1199A). This form collects the information necessary for the Division of Payment Management (DPM) to have Federal funds electronically deposited into the recipient's bank account. Sections 1 and 2 of the 1199A are to be completed by the recipient; the recipient's financial institution completes Section 3.
- 2) Financing of recipient programs is normally made by advance payments for the Head Start and Early Head Start program and by expense reimbursement for the other programs. PMS is fully automated to receive payment requests, edit them for accuracy, and transmit the payment into the grantee's bank account.

- 3) Using ACH, cash drawdown requests are limited to only the funds needed for actual immediate disbursements needs. Funds requested by 2:00 PM are normally received in the bank and made available on the next business day.
- 4) Reimbursement financing may also be used. Programs prepare monthly billings following the month end to request the funds already spent.

HUD eLOCCS:

- 1) Program Activity reports showing the costs incurred during the previous month are prepared. The total costs are grouped into appropriate budget line items and the report is reviewed for accuracy and approved.
- 2) The Financial Officer and Assistant Finance Director are individually authorized to make cash request using this online system. Cash requests for each grant is tracked by the grant number within the system. Amounts requested are entered by budget line item ensuring that approved budgets are not exceeded.
- 3) Funds are wired to the Agency bank account after the request has been reviewed by the grantor.

Investments

Purpose

To invest funds in a manner which will provide maximum return, while preserving capital funds for the Agency. This policy sets forth the standards and guidelines governing the investment and management of the Agency's financial assets, defines the responsibilities of the governing parties involved in managing the Agency's investments, and identifies target asset allocations, permissible investments, and diversification requirements.

Policy

This investment policy applies to all surplus funds not required for the immediate operating needs of the Agency.

Standard of Care - Observe the Prudent Person Principle to assure that decisions are reasonable and prudent. This principle states that the fiduciary shall act with care, skill, prudence, and diligence, under the circumstances then prevailing, that a prudent person, acting in a like capacity and familiar with those matter, would use in the conduct of funds of a like character and with like aims to safeguard the principal and to maintain the liquidity needs of the Agency.

Diversification - To attain safety of principal funds, appropriate diversification is required to minimize potential loss associated with credit, liquidity, and interest rate risk. Diversification will be utilized in terms of maturity, as well as security type and issuer. The portfolio will be well diversified to avoid undue exposure to any single economic sector, industry group, or individual security.

- Except for U.S Government or U.S agency securities and Certificates of Deposit with major commercial banks, mutual funds backed by U.S. agency securities, and Certificates of deposit with major commercial banks, not more than 25% of the total assets shall be invested in any one mutual fund or 5% in any one company.

Delegation of Authority - The Board is responsible for the prudent management and oversight of the investments. The Finance Office shall monitor and review investments for consistency and compliance with this investment policy. The Board delegates the daily investment decision making execution authority to the Chief Executive Officer, Chief Financial Officer, or designee. The Chief Executive Officer, Chief Financial Officer, or designee shall follow this policy and such other written instructions as provided.

Authorized Financial Dealers and Institutions - Investment services may be provided only by institutions and security broker/dealers authorized by the Board.

Where applicable, the broker/dealer will facilitate a competitive pricing approach when purchasing securities and communicate in a timely fashion of changes in the economic

outlook that may affect the investment policy or portfolio assets.

Procedures

Authorized and Suitable Investments:

- 1) Fixed income securities shall be purchased where issued by the U.S. Government, or corporate bonds, which are rated "AA" or better by Moody's or Standard and Poor's (S&P). Corporate bonds may continue to be held as long as their rating does not fall below "AA." If they fall below "AA," the bonds shall be reviewed by the Agency's investment advisors for recommendation on continued holding within the portfolio.
- 2) Short term money market investments should be limited to funds rated A1/P1 by Moody's or Standard and Poor's with no more than \$2 million invested in a single name fund that included commercial paper and bankers acceptances.
- 3) No direct investments shall be made in foreign securities; however, U.S. organized and managed mutual funds that do include foreign securities and bonds as a balanced, minority portion of their investment portfolio may be considered. Such foreign investments should not exceed 25% of the fund's portfolio.
- 4) Investments in equity security shall be made only in corporations listed on the New York Stock Exchange, the American Exchange, or NASDAQ.

Investment Activity:

- 1) Unrestricted Agency funds, which are not needed to meet current obligations, are invested in a money market account or short-term treasury account in accordance with Agency policy. The funds are transferred via the weekly transfer via bank's electronic system. Interest is credited directly to the account and is recorded monthly from the bank statement.
- 2) The Agency also maintains a short-term investment account with an authorized agent. An authorized signatory on the account initiates all transactions (Chief Executive Officer or Chief Financial Officer).
- 3) Gains or losses from the sale of investments will be calculated from the broker's statement.
- 4) The receipt of all investment sales proceeds will be reconciled with the investment sales authorization.
- 5) Investment account balances will be reconciled with the General Ledger control account on a monthly basis.
- 6) The investment account support detail will be reconciled with bank/broker

statements.

Investment Earnings:

- 1) A worksheet will be prepared monthly listing the interest and dividends earned in the previous period so that a journal entry to the various investment incomes General Ledger accounts can be prepared and posted.
- 2) Premiums and discounts on bonds and notes receivable will be amortized over the applicable holding period for each investment according to a schedule prepared by the Assistant Finance Director. This will be used to prepare the journal entry to the various investment premium/discount General Ledger accounts.
- 3) Using the investment schedule of marketable equity securities, the market value of each security will be updated on a monthly basis and an adjustment will be prepared to record the difference between cost and market value of such securities on a monthly basis.

Investments with Significant Influence:

- 1) For all voting stock investments to be reported under the equity method of accounting, a proportionate share of such companies reported earnings/losses will be recorded on an annual basis as income/loss and recognized as an increase/decrease in the Agency's investment.
- 2) An entry will be made annually in the General Ledger for earnings/losses on investments with significant influence.

Reporting:

The Finance Office is charged with the responsibility of providing a quarterly market report on investment activity and returns to the Board and trustees. The quarterly report shall verify that the investment portfolio is in compliance with the investment policy and be rendered to Chief Executive Officer, the Internal Audit Office, and the Board within 90 days following the end of the quarter.

Prepaid Items

Purpose

To ensure proper accounting for prepaid expenses. Payment of expenses that have a time-sensitive future benefit will be treated as prepaid expenses for amortization over the corresponding period of benefit.

Procedures

- 1) Accountants will identify invoices that need to be classified as prepaid items (e.g.: insurance, travel advances, subscriptions, maintenance agreements).
- 2) For payment of prepaid items, an entry will be made to reflect the appropriate portion of the payment representing an asset.
- 3) An amortization schedule will be prepared to reflect the incurring of an expense for prepaid items.
- 4) A standard journal entry will be prepared to record the monthly expenses.

Bank Reconciliation Procedures

Purpose

To safeguard the Agency's assets.

Policy

Bank reconciliations will be performed on a monthly basis.

The person responsible for bank reconciliations will not record cash receipts, cash disbursements, or adjusting entries to the accounting records for those accounts.

Procedures

- 1) Bank statements are reviewed by the Assistant Finance Director and Financial Officer when received from the bank and are then forwarded to the Treasury Accountant or Quality Assurance staff.
- 2) Treasury Accountant or Quality Assurance staff will perform bank reconciliations on a monthly basis.
- 3) The Assistant Finance Director and Financial Officer will review all reconciliations.
- 4) Listing of all checks outstanding over 180 days will be provided to Accounts Payable for investigation and reissuance, where possible, or will be voided.
- 5) Bank reconciliations are filed with bank statements for permanent record.
- 6) Outstanding checks will be reviewed annually for submission to the State Controller's Office, as appropriate.

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.

Approved Vendor List

Purpose

To enhance efficiency within the procurement process for commonly purchased items, such as supplies, approved vendor lists may be developed for use.

Procedures

- 1) Develop a list of similar, commonly-purchased items that can be acquired from a single vendor.
- 2) Determine the desired period for the approved vendor list to be in effect taking into consideration the frequency of price fluctuations, and changes in available vendors for the commonly purchased items. Generally, the period would be for one year.
- 3) Get cost estimates for the list in total, not for each item. Include shipping costs, if necessary. The list should be inclusive of the most frequently ordered items as well as the items with higher unit prices.
- 4) Follow the bid procedures appropriate for the expected level of spending for the effective period of the approved vendor list, generally one year, to get bids (such as: 3 written bids or a Formal Bid process).
- 5) Compare the quotes.
- 6) The vendors with lowest prices, including shipping, will be approved for use during the designated period.
- 7) This process could result in multiple approved vendors if the prices are within 5% of each other.
- 8) Documentation of the process as well as the quotes received will be forwarded to Accounts Payable for retention and communication throughout the Agency.
- 9) This process will be repeated once the designated effective term has concluded. Potential bidders may not be precluded from qualifying during the solicitation period.

Purchase Order Procedures and Processing

Purpose

To establish uniform procedures for processing purchase orders.

Policy

In an effort to control processing costs and to obtain the most favorable pricing, smaller purchases should be combined when feasible. The goal is to limit, when possible, processing checks for individual purchases under \$50. Purchase orders are not utilized for travel which require the preparation of a separate form (See V - Agency Travel).

Procedures

- 1) A purchase order will be completed to authorize the purchase of supplies or services in excess of \$50. A purchase order is not required for recurring items such as utilities, water, rent, or other contractual payments. (See sample P.O. at Appendix VI).
- 2) Only approved personnel may sign purchase orders in accordance with limitations, as approved by the Chief Executive Officer or other Officer. Multiple purchase orders will not be allowed for the same items as a means to avoid obtaining required authorization.
- 3) The source of funding for the purchase must be clearly identified with verification that the funds are available in the program budget.
- 4) The purchase order must be completed in full to include the following information:
 - a) Date, name, and address of the vendor or contractor.
 - b) The applicable program issuing the purchase order and the location where items will be shipped.
 - c) General ledger account coding to charge the purchase.
 - d) Description of the purchase, quantity, etc.
 - e) Amount of the purchase and applicable terms and any special conditions.
 - f) Authorized signature of Agency personnel.
 - g) Date purchase order was prepared.

- 5) Distribution of the Purchase Order form:
 - a) White Copy - Given to the vendor.
 - b) Yellow Copy - Forwarded to Accounts Payable.
 - c) Pink Copy - Retained by issuer.
- 6) Only properly authorized and completed purchases will be set up for payment within the Agency authorized accounts payable disbursement schedule.
- 7) Blanket purchase orders can be established at the start of the fiscal year to authorize purchases from a vendor up to a set amount, thereby eliminating the need for monthly purchase orders for standard purchases.
- 8) The results of obtaining competitive bids must be included with the completed yellow copy of the purchase order form. The memorandum should summarize the results, including: the vendor name, date the price was quoted, costs provided, and the reason for awarding the bid to the vendor selected. Supporting bid documentation as required by the Agency's purchasing policies, and/or funding source, must also be attached.
- 9) See II - Cash Disbursements/Accounts Payable for procedures required to begin procurements from a new vendor.
- 10) Purchase orders shall be pre-numbered, kept in a secure area in the Executive Office, and issued in sequential batches to a designated program for utilization by authorized purchasers within that program. A log is maintained to track which programs have been provided which purchase order numbers.

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:

- a) A complete, adequate, and realistic specification or purchase description is available and is documented within a bid specification worksheet completed by the program.
- b) Two or more responsible bidders are willing and able to compete.
- c) Procurement is made for a firm, fixed price and vendor selection can be made based on pricing.

2) The requirements for a Sealed Bid are:

- a) An "Invitation to Bid" will be drafted to include any specifications and attachments required to define the item(s) or service(s) in order for the bidder to properly respond, and will note the date, time, and location for when the bids will be publically opened. The invitation to bid will include all requirements which the bidder must fulfill and all other factors to be used in evaluating the bids or proposals. 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 Invitation to Bid.
- b) The "Invitation to Bid" is submitted to the Chief Executive Officer, or designated Officer, for approval and review of the procurement timeline.
- c) Each "Invitation to Bid" will be publically advertised and bids must be solicited from an adequate number of known suppliers, providing them with sufficient response time. A full copy of the "Invitation to Bid" will be provided to anyone responding to this public notice.
- d) If a pre-bidders conference is to be held to provide technical aspects of the procurement, the meeting details must be included in the public notice.
- e) All bids will be date and time stamped as they are received and will be stored in a secure location.
- f) All bids will be publicly opened at the time and place stated within the "Invitation to Bid." A record of the date and time of the bid opening along with the persons in attendance and their affiliation, the bids received and any rejected bids shall be generated and retained.
- g) A firm, fixed price contract award will be made in writing to the lowest responsive and responsible bidder, following approval by the Board. If 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
 - Results of communications with references supplied by vendor
 - Ability/commitment to meeting time deadlines
 - Cost

- Minority- or women-owned business status of vendor
- Other criteria (to be specified by the program requesting proposal)

Not all of the preceding criteria may apply in each purchasing scenario. However, the program responsible for the purchase shall establish the relative importance of the appropriate criteria prior to requesting proposals and shall evaluate each proposal on the basis of the criteria and weighting that have been determined.

- c) The RFP is submitted to the Chief Executive Officer, or designated Officer, for approval and review of the procurement timeline.
 - d) Notice of the Request for Proposals (RFP) must be publicized and proposals must be solicited from an adequate number of qualified sources.
 - e) A full copy of the RFP is to be made available in response to a request from a potential bidder.
 - f) If a pre-bidders conference is to be held to provide technical aspects of the procurement, the meeting details must be included in the RFP.
 - g) The date and time of receipt of each proposal will be appropriately documented.
 - h) A ranking panel, with sufficient knowledge of the technical areas within the RFP, will be assembled to complete the evaluation of the RFP, in accordance with the evaluation criteria established in the RFP which may include the evaluation of the proposal submission as well as an interview of the bidder's representatives. The ranking panel will include a combination of employees, Commissioners, community representatives, and independent technical experts, as deemed appropriate.
- 3) Award of a Competitive Proposal is to be made to the responsible firm whose proposal is most advantageous to the program with price and other factors as identified in the Request for Proposal considered. The recommendation of the ranking panel will be forwarded to the Chief Executive Officer, or designee, for approval to forward the recommendation to the Board for approval.
 - 4) Following the approval of the Board, all bidders will be notified that the procurement decision has been made either favorably or unfavorably to them.
 - 5) A contract, or purchase order, is to be executed with the awarded bidder in accordance with Agency policies and procedures. No disbursements will be

issued until the contract or purchase order has been finalized and submitted to Accounts Payable.

- 6) Competitive Proposals may be utilized for qualifications-based procurement of architectural/engineering professional services where the qualifications of the bidders are evaluated. This method, where price is not evaluated, can only be used in procurement of architectural/engineering services. Funding source requirements should be reviewed to ensure the permissible use of this method prior to implementation.

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 noncompetitive contract, as there is no price competition.

- d) Purchases up to \$150,000 will be approved by the Chief Executive Officer and the Board must approve purchases of \$150,000 and over, unless an emergency exists. Upon approval, the Officer, or designee, will notify the vendor of the intent to award the contract.
 - e) The above purchasing documentation will be then filed with the yellow copy of the purchase order form.
- 3) Each program will maintain a file for each noncompetitive procurement, which describes the specific circumstances supporting the use of this method and the results of any negotiations with the vendor that will be shared with Accounts Payable.
 - 4) All noncompetitive procurements will be included in a report listing such award(s) to the Finance Committee of the Agency's Board of Commissioners. The report will include a certification or statement justifying the lack of competition.

IV. PAYROLL

Personnel Requirements

Purpose

To ensure that all information processed through the payroll system is authorized at the appropriate level and is supported by written documentation.

Policy

The Agency operates on a bi-weekly payroll. A personnel file is established and maintained within Human Resources (HR) for all employees with current documentation, as described throughout this section and more fully described in the Agency's Personnel Policies and Procedures.

If required by specific grants, the employee's personnel file must also include a pre-employment background check.

Procedures

New Employee:

- 1) Requisitions for a new employee are initiated by the program and Human Resources recruiting personnel.
- 2) Once the new hire criteria(s) have been met, the HR Office continues the new hire process by assigning the new hire a unique employee number and entering their applicable information, including the rate of pay, into the Human Resources system.
- 3) Because the payroll system does not share an integrated database with Human Resources, an interface is manually processed to update the data within the payroll system. The pertinent employee information related to payroll is sequestered into a temporary transfer file (the connector), verified against the employee form(s) for accuracy, "approved," and then imported.

The import will simultaneously push the pertinent new hire data for the new hire into the connecting Electronic Timesheet, Time Clock Software, and Employee Self-Service (ESS).

- 4) Payroll staff reviews the import history in the Employee Master Changes Audit report to ensure the information was imported as intended and investigates any exceptions. The most common issues are duplicated social security numbers, which may require a change to the assigned employee number, and failed verification of social security numbers through the Social Security Number Verification System (SSNVS), which verifies the employee's first and last names,

date of birth, and the social security number against the Social Security Business Services Online.

- 5) For programs with work-study participants, the Payroll Office assigns the participants with a five-digit employee number. Wages paid to these participants are exempt from California State Disability Insurance tax and California State Unemployment Insurance.

Payroll Changes:

- 1) Changes to existing data will be initiated when the appropriate form is submitted to either the Payroll or the HR Office by the program or employee, as applicable. Such changes include transfers, status, increments, promotions, and Temporary Payroll Notices (TPN).
- 2) The Agency uses the following forms to process payroll changes:
 - a) Employee Form - Used primarily for changes in employee's status, increments, promotions, transfers, or pay rate. Form is initiated by the employee's supervisor and once the form has been reviewed and approved, it is forwarded to the HR Office where it is entered into the Human Resources system.
 - b) IRS Form W-4 and State of California DE-4 - Used for changes to tax withholding status and allowances. Submitted to the Payroll Office and processed in the Payroll system.
 - c) Direct Deposit Authorization Form - Used to set up an employee for automatic payroll check deposit. Submitted to the Payroll Office and processed in the Payroll system.
 - d) Employee Temporary Payroll Notice (TPN) - Used for an employee's temporary rate change or temporary program transfer. Submitted to the HR Office and processed in the HR system.
 - e) Change of Address Form - Used to report address changes for both current and terminated employees.
- 3) Employees may also initiate changes to their personal information through the online Employee Self-Service (ESS) portal, including how they receive their payroll check or check stub, report a change of address, and changes to federal and state tax withholding status. Additionally during open enrollment, employees may use the Employee Self-Service portal to enroll in or drop health and supplemental insurance coverage or enroll in other benefits.

- 4) Changes are manually brought into the payroll system by the payroll staff as discussed under the New Employee procedures. The Payroll Administrators routinely (often daily) generate and review the Master File Audit Report(s) to verify that the intended data changes imported correctly into the Payroll system. All shared data is compliant with state privacy rules and HIPAA.

Termination:

- 1) A Personnel Termination Form (Appendix VIII) will be completed at the program level and will be signed by the appropriate Program Director, Officer, and HR personnel. All terminations are treated with Fresno EOC confidentiality policies.
- 2) The signed Termination Form and final printed timesheet are forwarded to the Payroll Office for processing of the final paycheck. The date posted on the Termination Form determines when the manual check(s) will be issued.
- 3) All earnings, reimbursements, and unused vacation balance are due to the employee upon the last day worked, or the date listed on the Termination Form. Payroll generates the manual check(s) which are reviewed within Finance for accuracy and signed. The signed final check is forwarded to the HR Office.
- 4) After termination, the HR Office enters the employee status and termination date into the Human Resources system. Following the same procedures as for a new hire, the data is then imported to the Payroll system. This import will simultaneously flow into the electronic clock system and ESS.

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, 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.

All labor transfers or adjustments of the labor distribution (i.e. changes to home

department project codes) are processed through the Human Resources Office. After proper HR approval, the change in home project is interfaced to the Payroll system and updated in the electronic timesheets system. Temporary changes to project or labor distribution are noted on the timesheet and/or on the payroll grids. This will ensure the hours paid are charged to the proper funding source.

When possible, the employee's overtime will be approved in advance by his/her supervisor and Program Director. When overtime hours are not foreseeable but worked, the hours must be noted and accounted for on the employee timesheet.

Procedures

Paper Timesheet Preparation:

- 1) Each employee is responsible for completing and submitting for approval their own timesheet on a biweekly basis. The timesheet must be prepared in ink or typed, be legible, and be signed by the employee and his/her immediate supervisor in ink. The Program Director may also approve the timesheet.
- 2) When timesheet corrections are necessary, the employee and the employee's supervisor will make the corrections to the original or copy of the original timesheet; by crossing out the error, initialing, and dating the change, indicating when the correction was made.
- 3) Each program will designate an employee to be responsible for collecting, organizing, and accurately reviewing the staff's timesheets in preparation of sending timesheets and mileage reimbursement forms to the Payroll Office. The total daily hours from the timesheets are collectively summarized on an Excel spreadsheet grid, listing the hours to be paid for each employee and by each pay type (regular, vacation, sick hours). Mileage reimbursement are also included on the Excel spreadsheet grid. When complete, the paper timesheets and mileage reimbursement forms are sent to the Payroll Office, with a signed, printed copy of the Excel spreadsheet grid, and any other required supporting documentation, such as: doctor's excuse notes, jury duty, or bereavement notices. The electronic file of the Excel spreadsheet grid is sent to the Payroll Office via e-mail.
- 4) Employees and their supervisors are responsible for ensuring that the employee has sufficient available vacation or sick hours accrued to offset vacation or sick leave taken. No unapproved time off should be posted to an employee's timesheet. In accordance with Agency policies, annual vacation and sick leave may not be taken in advance of earning the vacation or sick accrual.

Electronic Timesheet Preparation:

- 1) Programs using electronic timesheet recordkeeping are required to have employees clock in at the beginning of each shift, clock in/out for meal breaks, clock in/out for any other non-work time (such as a doctor appointment), and clock out at the end of their shift using the appropriate online electronic timekeeping system and/or mobile application with enabled GPS. It is against Agency policy to have an unauthorized person clock in or out on someone else's behalf or to use the mobile application to inappropriately capture time worked.
- 2) Employees are required to "submit" their electronic timesheet at the end of each pay period.
- 3) Requests for time off is the employee's responsibility and should be submitted online through the electronic timekeeping system and directed to their immediate supervisor for approval. In accordance with Agency policy, annual vacation and sick leave may not be taken in advance of earning the vacation or sick accrual.
- 4) Supervisors review their staff's electronic timesheets on a regular basis, reviewing for exceptions, missed clock ins/outs, and meal break penalties. Any exceptions must be corrected prior to the timesheet submission and any exceptions not corrected should be brought to the Payroll Office's immediate attention. Supervisors are required to "approve" their staff's electronic timesheets at the end of each pay period.
- 5) On the Tuesday following the end of each payroll, access to all electronic timesheets are locked. Employees and supervisors no longer have access to change or adjust timesheets. Permission to re-open or unlock a pay period or timesheet is granted by the Payroll Office. These procedures are to guard against unauthorized adjustments to timesheets. However, employees are still able to view past and present timesheets, and supervisors can still view and print timesheets and reports after the pay period is locked.



Labor Distribution:

- 1) The home project/cost center(s) to which an employee's wages and benefits will be allocated to is assigned on the Employee Form at time of hire.
- 2) The Payroll Office creates a census sheet on a bi-weekly basis that summarizes all active employees and employees on leave of absences (LOA) by home project/cost center.
- 3) When an employee transfers to another program, a change to the employee home project/cost center is required. The program must submit an Employee Form to the HR Office. Once the change has been approved, the change is interfaced to the Payroll system and the Payroll Office will review that the program change is valid.
- 4) When multiple project codes are required by the program, their Program Accountant will complete a Payroll Allocation Change Form (Appendix IX), which must be approved by the Program Director. The form must be submitted to the Payroll Office. The form will be retained in the employee's payroll file. Alternatively, the Program Accountant may note percentage allocation to multiple charge codes on a special program-specific payroll spreadsheet grid. The Payroll Office updates and maintains these grids.
- 5) The responsible program personnel will review these allocations for update based on the actual time incurred, or periodic time studies completed, by the staff during that pay period before submitting timesheets and/or payroll spreadsheet grids to the Payroll Office.

Payroll Processing

Policy

For timely payroll processing, timesheets, mileage reimbursement forms, and payroll spreadsheet grids are due at the end of each pay period, usually on the Monday following the end of the pay period by 10:00 AM. If this Monday falls on a holiday, items are due the prior Friday, where possible.

Procedures

Payroll Grids:

Payroll grids are Excel spreadsheets unique to each program. The grid lists the employee home department (project code), employee number, employee name, temporary project code, regular hours, overtime, double, sick, vacation, jury duty, bereavement, PSL, and mileage. The grid may also list special allocations by percentages. For electronic time records, the Time and Attendance report is utilized for this purpose. Programs with short-term contract participants will have a grid that also includes social security numbers to better identify participants.

- 1) In advance of the pay period end date, the Payroll Office sends each program a payroll grid dated for the current pay period ending, with a listing of all the program's active employees and employees on LOA; terminated employees are not included. Each grid includes a hash total for the number of employees and formulas for each pay code column which are used to reconcile total hours paid by pay code. The grids are sent via e-mail to the designated program personnel listed as the contact for payroll purposes. This contact list is on file and updated as necessary.
- 2) Upon completion, the programs e-mail the grid back to the Payroll Office. If submitting paper timesheets, programs must also include a signed hard copy of their program payroll grid and submit it along with the timesheets to the Payroll Office. Upon receipt, the Payroll Office prints grids that were received electronically and notes the date/time of receipt of the electronic or hard-copy submission. If any adjustments or corrections are needed to the grid, those changes will be made and the grids are re-printed. This printout should tie to the downloaded import file, matching the regular, sick, and holiday hours as reported.
- 3) The review process begins when Payroll has both the time sheets and payroll grid. The review process verifies that:
 - There is a timesheet for each employee listed on the grid;
 - The employee number is correctly listed;
 - Employees are active employees – no ghost employees;
 - Timesheet reflects the current pay period dates;

- The hours in/out are correct and that it totals to what is stated on the timesheet;
 - Overtime hours are captured properly;
 - Meal time premiums are correctly applied/not applied;
 - Sick, PSL, and vacation balances are not exceeded;
 - The grid correctly represents what is on the timesheets;
 - All employee and supervisor approvals are noted; and
 - Program codes are active projects.
- 4) After the review and any adjustments are made, the file is saved, verified, and assigned a batch number. The Payroll Office will then import the file with the assigned batch number into the Payroll system. It is then noted that the program files are downloaded and complete; the folder is then initialed and filed as complete.

Payroll Processing:

A journal is created for each Program containing all the payroll grids and timesheets received from each Program. Once all Program journals are complete, the journals are merged into a single Master Journal file. This Master Journal file is reviewed by Payroll for all types of exceptions (see Payroll Exception Review for more details). After the file is reconciled and verified to be correct (to best of Payroll's knowledge), it is sent to the Third Party vendor for processing.

Payroll Exception Review:

The Payroll Exception Review includes review of:

- The information that will be printed on the check;
- Pay period beginning and ending dates;
- Special program messages;
- Pay codes and deduction codes;
- Health insurance deductions; and
- Employer health insurance contributions.

Payroll also reviews and verifies the following reports generated when the Master Journal is created:

1. Tax Audit Transaction Report - Summarizes all the manual checks that were processed during the pay period.
2. Tax Exception Report - List tax exceptions, variances in paid hours, employee status receiving check, type of check, and review for excess hours over limit; terminated employees being issued a check, deductions that produce a zero check, duplicate pay entries.

3. Audit Report - Detailed report of each employees hours paid, and deductions. This report has subtotals by program and overall grand total hours paid. It includes a complete listing of all deductions, voluntary and involuntary, and employer tax and contributions.
4. Vacation Sick Reports - Review for hours being paid exceeding their accrued limit.
5. TPC-Pre-Processed Items Report - Review of Third Party Checks and child support EFT being processed.

Following completion of the Payroll Exception Review, the Master Journal is submitted to the Third Party vendor for processing. Payroll information is posted by downloading the General Ledger file from the third party payroll provider into Excel and importing it into Financial Edge. Posting of the payroll journal entry occurs following review by either the Assistant Finance Director or Financial Officer.

After Payroll Processing:

There are several reports generated by the Payroll Office that are used internally and distributed to the program after each payroll processing. Due to the confidential information within the reports, the program will designate who is authorized to receive these reports. These reports include:

- 1) Payroll Control Report (PCR) - The Payroll Control Report is a summary report reconciled against the Earnings Report and Audit Report. The PCR lists all employees paid, by employee name, number, home department, and hours, or units paid. The PCR also lists each of the programs total hours imported from the timesheet grid (Excel spreadsheet or import), the hours requested, and the hours paid. This report accounts for every pay type, by hours paid by program. Adjustments to timesheet hours paid are also included.
- 2) STAT Report - Lists all active employees within each program, by employee number, rate of pay, health insurance status, job title, date, accrual status, and date of hire.
- 3) Vacation, Sick, and PSL Report - Lists all active employees, by program, employee number, along with the hours or days accrued and taken for vacation, sick, and paid sick leave (PSL) and lists the ending available balance for each employee.
- 4) Employer Contribution Report (ECR) - This Payroll related report summarizes the Employer Payroll Liability by listing all employees paid for the pay period by employee number, home program, and program charged. Included in this report is the employer tax liabilities (Social Security, Medicare, and SUI), Workers' Comp, Pension, and the employer health and life insurance contributions. The report is reconciled to the General Ledger import file before it is distributed to

the assigned Program Accountants. This report contains confidential information, therefore the reports are distributed to secure online files to each designated Program Accountant.

- 5) Affordable Care Act (ACA) Report - ACA reporting requirements are enforced by Sections 6055 and 6056 of the Internal Revenue Code. Together, they ensure that employers (and health insurance providers) report health coverage information to the IRS and provide statements to employees. This report summarizes all specified hours by each month, within the specified look back period by employee, and Program. This information is sent to HR Office (Benefits personnel).

Payroll Payments and Distribution

Purpose

To ensure payment for salaries and wages is made only to employees entitled to receive payment.

Policy

Payroll checks will not distributed by any person having the ability to set up employees in the payroll system.

Signed payroll checks will not be left unattended at any time.

Procedures

Printed Checks and Paystubs:

- 1) Payroll checks and direct deposit check stubs are delivered to the Fresno EOC Payroll Office by courier. For tracking purposes, check are counted upon receipt.
- 2) The checks are sorted by program and the total checks to be distributed are tallied on a biweekly check distribution log.
- 3) The Payroll Office is responsible for mailing the checks. Checks that are distributed by program are picked up by the designated program staff who accounts for all of the checks and signs the check distribution log.

Employee Debit Card:

- 1) Employees may request to have their payroll check deposited onto a debit card, a service which Fresno EOC contracts out.

Manually Processed Checks:

- 1) Manual checks may be processed for the following situations, or as needed:
 - a. Received an Affidavit for Lost or Stolen Payroll Check
 - b. Correction to hours paid, including overtime hours
 - c. Termination
 - d. Receipt of late or revised timesheet after payroll transmittal

Payroll Deductions

Purpose

To ensure that payroll deductions are authorized and paid to the appropriate third parties.

Policy

Employee's voluntary and non-voluntary payroll deductions may be different from those payments to third parties. Payroll deductions will be recorded in appropriate General Ledger control accounts and reconciled with payments made to third parties.

Procedures

- 1) Employee will complete the applicable Voluntary Deduction Authorization form and submit it to the Payroll Office. Voluntary deductions include health insurance, Agency activities and/or merchandise, and contributions to retirement plans.
- 2) Deduction will be set up for the appropriate payroll cycle by the Payroll Office. Voluntary deductions will continue until employee notifies Payroll by completing a Stop Payment Deduction Request Form (See Appendix X).
- 3) After payroll has been processed, a review of all deductions is generated and reviewed. The third party deduction report is generated for each payee, which is used as supporting documentation for the third party check.
- 4) Non-voluntary deductions, such as garnishments, union dues, and tax levies, mandated by federal or state agencies or a court of law will be processed in payroll as a third party check. Third party checks are verified using the deduction register before mailing. California Child Support payments are processed and transmitted as Electronic File Transfer (EFT). The child support deductions are verified before transmission using the deduction register. Such deductions are stopped in accordance with instructions received by the appropriate regulatory body.

Payroll Taxes

The Finance Office is responsible for ensuring all required tax forms are properly completed and submitted, and that all required taxes are withheld and paid. The Finance Office may utilize the services of an outside payroll service center for the processing of payroll, remittance of payroll taxes, and payroll tax reporting.

Honoraria Acceptance

An Agency employee shall not accept an honorarium for an activity conducted where Agency-reimbursed travel, work time, or resources were used or where the activity can be construed as having a relationship to the employee's position with the Agency; such activity would be considered official duty on behalf of the Agency. A relationship exists between the activity and the employee's position with the Agency if the employee would not participate in the activity in the same manner or capacity if they did not hold their position with the Agency. The employee should make every attempt to avoid the appearance of impropriety.

An employee may receive an honorarium for activities performed during regular non-working hours or while on leave if the following conditions are met:

- All expenses are the total responsibility of the employee or sponsor of the activity in which the employee is participating.
- The activity has no relationship to the employee's Agency duties.

Nothing in this policy shall be interpreted as preventing the payment to the Agency by an outside source for actual expenses incurred by an employee in an activity, or the payment of a fee to the Agency (in lieu of an honorarium to the individual) for the services of the employee. Any such payments made to the Agency should be deposited to the Agency account and an appropriate entry should be made coded to the same program or department to which the employee's corresponding time was charged.

V. AGENCY TRAVEL

General Policies and Procedures

Purpose

To clarify the means by which travel should be arranged, to ensure that travel is consistent with the business objectives of the Agency, and also to ensure fair and equitable treatment by defining procedures for authorized business travel and guidelines for expense reimbursement. The policy applies to all Agency travel by employees, Board members, and other agents of the Agency for ordinary, necessary, and reasonable business purposes. Eligible travel is defined as trips which either exceed 100 miles from traveler's program office or are less than 100 miles but still require an overnight stay, including travel funded under federal and non-federal grants and contracts. Travel under 100 miles with no overnight stay is eligible for mileage reimbursement or car rental costs only.

Policy

Those traveling on Agency business are expected to exercise prudent business judgment regarding expenses covered by this policy. Travel related expenses includes, but are not limited to: hotel accommodations, transportation to and from the destination, and meals. Travel should be via the lowest cost reasonable alternative, consistent with good business practices. All official Agency travel must be properly authorized and reported to be reimbursed. Under no circumstances shall expenses for personal travel be charged to, or be temporarily funded by the Agency. The traveler is responsible for reporting travel expenses, in accordance with the regulations set forth in this Policy. The Program Director is responsible for ensuring that all employee travel complies with the Policy. Any expense submitted which does not comply with the guidelines of this policy will not be reimbursed, unless accompanied by a valid explanation approved by the Chief Executive Officer or designee.

Travel Form

All employees traveling on Agency business will be required to complete the Travel Form (Appendix XI), which includes obtaining an approval signature from the Chief Executive Officer or applicable Officer in advance of the travel. If an advance is requested, the approved, original Travel Form is to be submitted to Accounts Payable. The traveler will be provided a copy of the Travel Form with the advance payment that is to be completed following completion of the trip. The traveler should input to the Travel Form the actual expense information, reconcile those actual amounts to the amounts advanced, obtain approval signature by the Officer, and submit to the Finance Office as the final expense report. If no advance is requested, the traveler may retain the approved Travel Form until the conclusion of the travel when this form will be reconciled, approved, and submitted for reimbursement payment.

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 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

the time of approval. Additionally, if a conference has arranged for a discounted block of room rates at, or near, the conference location to minimize transportation cost and provide networking opportunities, utilization of that rate is also permissible.

- d) Lodging Allowance - When an employee is able to obtain lodging at no-cost to the Agency (for example, with a friend or relative) while attending a conference or other business function requiring travel, the employee may be reimbursed a flat rate of \$50 per night.

4) Meals

- a) Per Diem - The allowance for meals, including gratuities and incidentals, shall be limited to either actual cost or the federal maximum daily rates allowed (when lower daily rates are required by a funder, the lower rate shall be utilized). The daily rate for most cities in the continental United States can be accessed from www.gsa.gov/perdiem. The per diem amount is a daily rate and does not require submission of receipts. An employee may spend the allowance in any combination for meals, so long as the daily allowance is not exceeded. Amounts incurred in excess of the per diem will be the obligation of the traveler. Cost of alcoholic beverages will not be reimbursed.

In the event that a sponsor of a seminar, conference, etc. provides a meal, the daily allowance would be reduced by the following amounts:

- Breakfast - 20%
- Lunch - 30%
- Dinner - 50%

For example, if traveling to a city where the daily rate is \$61.00 and lunch is provided, \$18.30 would be deducted from the allowance leaving \$42.70 to be used for the remaining meals.

- b) Reimbursable Hours - Per diem is calculated and paid to employees on the following time frames:

First day of travel	
Trip begins at or before 7 am	Breakfast may be claimed
Trip begins at or before 11 am	Lunch may be claimed
Trip begins at or before 5 pm	Dinner may be claimed
Continuing after 24 hours	
Trip ends at or after 8 am	Breakfast may be claimed
Trip ends at or after 2 pm	Lunch may be claimed
Trip ends at or after 7 pm	Dinner may be claimed

- c) Actual Cost Option - With appropriate approval by the Chief Executive Officer or designee, actual meal receipts may be submitted for reimbursement, in lieu of using per diem rates. Individual reimbursement under the actual cost option may exceed the amounts indicated above, if so approved. Notations should be made on receipts to clearly list all names, organizations of all persons attending and the business purpose of the meal/business event, such as the topic discussed.
 - d) Meal Restrictions - No allowances under either option shall be made for in-flight meals, meals included within registration fees paid by the Agency, or meals otherwise provided by someone else. No advances for meals will be allowed for travel lasting one day (24 hours) or less.
- 5) Registration - If registration is to be paid by Accounts Payable, attach the original registration form to a copy of the Travel Form. Accounts Payable will mail the original registration form with the registration check. If the check and registration form need to be carried by the employee to the conference, the request to have the check released to the employee must be noted.
- 6) Phone Calls - Telephone, internet, and fax charges properly supported with receipts and a description of the related business purpose will be reimbursed.
- 7) Airline Travel
- a) Commercial Airlines – Coach class or other discounted class shall be used for all travel, regardless of purpose or funding source.

Use of business-class, first-class, or other higher-cost services may be authorized by the designated Officer under the following circumstances:

- Business or first-class is the only service offered between two points;
- The use of coach class would result in additional costs that would offset the transportation savings (e.g., when, because of scheduling difficulties, traveling by coach would require an unnecessary hotel expense);
- The use of coach class would require circuitous routing, travel during unreasonable hours, or excessively prolong travel;
- The use of business or first-class travel is necessary to reasonably accommodate a disability or medical need of a traveler;
- Traveler is using a free upgrade.

Documentation of such circumstances should be attached to the Travel Form.

- b) Tickets for transportation on a commercial carrier may be purchased from a travel agency, direct from carrier, or an online travel service. When selecting a flight, all available airline carriers must be reviewed. A flight on an employee's preferred airline carrier may not be selected if a reasonable, lower cost alternative flight is available through another airline carrier. Reimbursement from the Agency will occur after receiving the proper approval and supporting documentation in Accounts Payable.
- c) Baggage fees are allowable and reimbursable.
- d) Rebooking or change fees will be reimbursed for emergency situations only, so long as proper Program Director and Officer approval is provided, or if deemed and documented as necessary (e.g. changed meeting dates).
- e) Memberships in airline flight clubs are not reimbursable.
- f) Any corresponding personal travel taken in conjunction with an authorized trip is the responsibility of the traveler.

8) Ground Transportation

- a) For ground travel, a rental car will be used from the Agency's contracted car rental company.
 - i. Reference the Agency's agreement number to receive the discounted rate. The car rental will be directly billed to the Agency.
 - ii. Rentals should be for compact size cars, but a mid-size may be appropriate if 2 or more people are traveling together or if an upgrade is provided by the rental company at no cost.
 - iii. No extra insurance needs to be purchased.
 - iv. For travel over 4 days, use the weekly rate.
 - v. Gas and parking charges can be paid with a checked out travel credit card (if provided, see Frequent Travelers below), or paid out-of-pocket and reimbursed.

Use of a rental car is optional for travel in which the employee leaves and returns in the same day, regardless of distance.

- b) Employees may choose to travel by private vehicle but the mileage reimbursement may not exceed the estimated cost of a rental vehicle plus gas.
- c) Mileage shall be reimbursed at the lesser of \$0.53 per mile or the

established rate set by the Internal Revenue Service. Mileage reimbursement will also be made for all documented business travel incurred at the destination. Employees must document miles traveled.

- i. Mileage should be computed between the traveler's office and the destination.
 - ii. Accounts Payable may compare miles claimed to a Standard Mileage Chart or mapping tool, such as Google Maps which can be found at: <http://maps.google.com/>.
 - iii. This mileage reimbursement is inclusive of all auto costs (e.g. gasoline, repairs, insurance, etc.), other than parking and tolls.
 - iv. Those who utilize personal vehicles for business purposes are required to have a valid driver's license and at least the minimum insurance coverage required by law. Primary insurance for employees shall be through their own personal automobile insurance policy, and employees are responsible for any damage to vehicle, liability, parking fines, and violation tickets.
- 9) Taxi/Ride Share - Expenses such as taxi, ride share, shuttle service, bus, and commercial transportation companies will be reimbursed when travel is directly related to Agency business. The Agency will pay employee's fare to and from the airport, hotel, conference, or other business destination as approved by the Officer. All transportation expenses must be documented by receipts.
- 10) Travel Agent - Use of a travel agent for travel reservations is at the discretion of the Program Director and Officer. Fees paid to the travel agent are allowable if so permissible by the program's funding source.
- 11) Award Point Programs - Individuals traveling for Agency business may retain award points and utilize the rewards for personal purposes. However, participation in these programs may not result in any incremental cost to the Agency related to transportation or lodging.

Guidelines for Frequent Travelers:

A travel credit card issued in the name of the traveler and of the Agency may be provided to those employees whose positions require a significant amount of travel. Employees requesting a travel credit card shall submit a written request with Officer approval to the Finance Office, setting forth the necessity for the travel credit card. Travel credit cards issued in the names of the employee and of the Agency are a privilege which may be revoked at any time. Organization-issued travel credit cards shall not be used for personal expenses. Traveler must take reasonable precautions to protect the card from loss or theft by storing it in a secure location, and is to immediately report theft or loss to the credit card company and to the Assistant Finance Director.

- 1) The corporate travel credit card will be securely kept in the Finance Office safe and may be checked out by the traveler whose name is on the travel credit card in order to register for conferences, reserve accommodations, bring on the trip, etc.
- 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)

- 1) The following original receipts validating travel are required:
 - a) Airline receipt/invoice, including reasonable baggage fees;
 - b) Registration receipt;
 - c) Lodging invoice/documentation;
 - d) Transportation - Taxi/bus/shuttle/commercial carrier receipts, car rental agreements, parking receipts;
 - e) Other receipts as necessary to document other costs. If other costs are included on your hotel bill, designate which ones are Agency business expenses and initial as such;
 - f) Actual receipts submitted in lieu of per diem, if approved;
 - g) Reimbursement of travel expenses for which the original receipts have been lost or are not available must be approved by the Program Director and a Missing Receipt Affidavit must be submitted (See Appendix XII). Missing Receipts in excess of \$50 will only be paid up to \$50. Efforts should be made to obtain replacement receipts.
- 2) Documentation should also include a travel report, agenda, or brochures to document attendance of the event.
- 3) The reconciled and approved Travel Form must be submitted even if employee is not owed any additional reimbursement so that the travel advance may be cleared and the travel expenses charged.
- 4) Employees that received an advance in excess of the actual costs are 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, along with a copy of the approved and reconciled Travel Form. No further travel advances will be issued to any employee who has an outstanding travel reconciliation from previous business travel.
- 5) Employees with actual expenses in excess of the advance will be reimbursed through an Accounts Payable check or EFT.

Unrecovered Advances:

- 1) Thirty days after a trip is completed, the Finance Office shall initiate proceedings for the recovery of any outstanding travel advances.
- 2) If an employee fails to substantiate expenses and return any unused advance amounts within 60 days of the end of a trip, the Agency, under IRS regulations, will report the travel advance amount through the payroll system as additional wages to the employee.
- 3) Payments, such as registration fees, airline tickets, etc., made directly to a vendor on behalf of an employee will not be included in the travel advance amount being reported as additional wages in the event the advance is not cleared within 60 days.

Reimbursement Policy – Head Start

Policy

Head Start Policy Council members who meet reimbursement requirements are eligible to be reimbursed for allowable expenses, which are incurred in connection with authorized participation in grantee-approved Policy Council activities.

Procedures

- 1) Members desiring to claim reimbursement must complete a Policy Council “Reimbursement for Child Care and Mileage” (Appendix XIII) form. This form is confidential and will be maintained by Head Start for audit purposes only.
- 2) Reimbursement for actual, allowable expenses incurred shall be afforded to eligible members for attendance or participation in approved Policy Council meetings, or activities when such meetings/activities are specified as reimbursable for actual allowable expenses in the Policy Council By-Laws.

Reimbursement for actual allowable expenses shall be made in accordance with the following:

- a) Transportation Expenses
 - i. Costs associated with traveling to and from grantee-approved Policy Council meeting/activity location(s).
 - ii. Additional necessary mileage may be claimed when picking up other Policy Council member(s).
 - iii. Parking fees incurred for the purpose of attending an approved Policy Council meeting/activity may be claimed for actual costs incurred. All claims for parking fees must include a dated parking

receipt when reimbursement is requested.

- iv. Bus fares may be claimed, in lieu of mileage, when it is necessary for members to utilize public transportation to attend Policy Council meetings/activities. Receipts are required.
 - v. Mileage reimbursement will be consistent to that of Fresno EOC's mileage reimbursement rate.
- b) Babysitting Expenses
- i. Expenses for child-care costs incurred in order for a member to attend approved Policy Council meetings/activities will be reimbursed.
 - ii. Babysitting expense will be limited to a rate of \$15 per meeting, with the following exception:
 - Standing/Special Committee members when providing all day services for meetings and special functions shall be paid \$20 per day for babysitting expenses.

Out-of-County Travel:

- 1) Amounts for actual, allowable expenses incurred shall be afforded to eligible members for out-of-county travel. This includes out-of-pocket costs for: travel, tickets, mileage, food, lodging, and registration fees.
- 2) Head Start Policy Council members who travel out-of-county on Head Start business are entitled to receive travel advances for the estimated expenses of the trip, consistent with Fresno EOC's travel advances policy. Additionally, Head Start parents can be reimbursed for child-care costs.
- 3) Members on approved travel which requires overnight lodging may be provided with an advance payment to cover necessary meal costs, when meals are not provided as official parts of the convention, conference, or meeting sessions.
- 4) Reimbursement for ground travel (i.e. taxi, shuttle, bus) may be claimed for actual and necessary costs incurred; a dated receipt must accompany all claims.
- 5) Reimbursement for the cost of telephone calls which are made to the claimant's home or babysitter to inquire of their family's welfare may be claimed for actual costs incurred up to a maximum of \$3.75 per day for in-state travel and \$7.50 per day for out-of-state travel for each day in travel status.
- 6) Payment for lodging and public transportation will be handled directly by the Agency.

- 7) Reimbursement for use of private vehicle will be consistent to that of Fresno EOC's mileage reimbursement and procedure.
- 8) Upon returning from all such trips, the traveler must submit a completed "Out-of-County Travel Report" (Appendix XIV) with an agenda of the convention, conference, meeting, etc. This is to inform the Agency and auditors and keep on file what the traveler gained from the trip. The Travel Report should include a brief summary and evaluation of the speakers (name and title) heard and the workshop sessions (topics) attended. Also, immediately upon returning, all receipts are due and must be submitted to the Head Start administration office. This is to substantiate the expenses for which the traveler's advance check was written.

The following are due within five (5) working days from the travel-end date:

- a) Expense receipts
 - b) Travel Report
 - c) Conference Agenda with Travel Report
- 9) After Travel Report and receipts have been turned in, Head Start parents can request reimbursement for child-care in the amount of \$20 per day and \$25 for an overnight stay, using the CWPC Reimbursement form.

Lost or Stolen Reimbursement Checks

- 1) Questions regarding lost or stolen checks shall be directed to the Head Start Parent Engagement Coordinator for immediate attention.
- 2) Once a check is reported lost or stolen and that check has not been cashed per the bank, a replacement check may be re-issued. If a check is reported lost or stolen but has been cashed per the bank, the report of the lost or stolen check will be further investigated prior to replacement.
- 3) Checks misplaced, lost, or stolen more than once will not be replaced.

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

following criteria:

- External direct costs (i.e. amounts paid to vendors) of materials and services in obtaining internal-use software;
- Costs associated with upgrades and enhancements when it is probable that these expenditures will result in additional functionality.

Many costs associated with acquiring internal-use software are to be expensed as incurred, rather than capitalized including:

- External and internal costs incurred in the preliminary project phases;
- Research and development costs;
- General and administrative costs;
- Data conversion;
- Training costs; and
- Internal maintenance costs.

Procedures

- 1) The appropriate program staff will promptly notify the Finance Office upon purchase of any asset with a unit cost of \$1,000 or more using the Asset Acquisition Form (Appendix XV). If required, the completed SF-429B form will also be provided.
- 2) Additionally, the Accountant responsible for fixed assets reviews the Cash Disbursement Journal report following each check or electronic funds transfer (EFT) run for disbursements in excess of \$1,000 to identify potential fixed assets items that are to be captured in the system.
- 3) As required by the applicable funding agency, property tags are acquired and forwarded to the program. The program staff will affix the tag to the property.
- 4) The Accountant will record the purchase in the fixed asset module including any assigned tag number.
- 5) Internal Audit will reconcile the fixed asset inventory listing to the general ledger property accounts at least semi-annually.
- 6) When asset acquisitions are posted from the Fixed Asset module to the General Ledger, the "Asset Acquisition and Depreciation Monitoring Checklist" will be completed.
- 7) Adequate maintenance procedures to keep property in good condition are to be implemented by the program staff.

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

- 2) Depreciation is calculated and posted on a monthly basis by running the Pre-Calculation Depreciation Report in the fixed asset module in Financial Edge.
- 3) After reviewing the Pre-Calculation report to ensure Depreciation generated properly, either the Financial Officer or Assistant Finance Director will generate the expense and post it to the General Ledger.
- 4) The "Asset Acquisition and Depreciation Monitoring Checklist" will be completed and kept on file to document the review and posting of the depreciation.

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, 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,. (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, 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 income to the funding source.

VII. INVENTORY

Purpose

To ensure that inventory of supplies, parts, and vouchers are not diverted for unauthorized use.

Policy

The Agency maintains inventory of materials used in various programs, primarily Food Services, Transit Systems, and Health Services. Inventory will be contained in locked storage areas, where possible, and access to inventory will be limited to applicable Program management and necessary staff.

Procedures

Materials and Supplies:

- 1) Food and paper supplies for Food Services are recorded as expenses when purchased. Parts and materials for Transit Systems and medication for Health Services are recorded as inventory at cost when purchased and reductions to inventory accounts are recorded when used.
- 2) A physical count of inventory of food at Food Services will be completed at the Agency's year end. Inventory for Transit Systems parts and materials will be conducted semi-annually to coincide with Agency fiscal mid-year and year-end. A physical count of inventory of Health Services medication will be conducted quarterly. All inventories will be conducted by someone who does not have responsibility for ordering or approving purchases of such items.
- 3) Copies of count sheets will be forwarded to the applicable Program Accountant, who will prepare a journal entry to adjust the General Ledger control accounts balance to physical inventory.
- 4) Copies of count sheets will be provided to external auditors, who may also observe the inventory count(s).
- 5) Any material inventory shrinkage will be investigated.

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 incurred that benefit all occupants and programs are allocated based on the proportional benefit and the basis used to allocate will be a square footage basis occupied by occupants and programs or other appropriate basis. ~~are allocated utilizing a facility cost allocation project to capture all costs which pertain to the overall operations and maintenance of this property. 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. Facility costs that do not benefit all occupants and programs, those cost will be directly charged to the project unit that is receiving its benefit. If a cost benefits multiple occupants or programs, said costs will be allocated based on it proportional benefit. Any unallowable~~

costs will not be allocated to occupants or program cost units. A review of all cost will be performed on a monthly basis.

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- Below are typical costs associated with operating the Fresno Executive Plaza, but not limited to the follow table:

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Account Description	Allocation Basis
Contract Services - Janitorial	Square footage
Insurance - Property	Square footage
Internet Services	Per Computer
Janitorial Services	Square footage
Pest Control Services	Square footage
Property Taxes	Square footage
Security Services	Square footage
Telephone	Actual usage
Utilities - Gas / Electric	Square footage
Water/Sewer/Garbage	Square footage
Yard Maintenance	Square footage

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A procedural guide specific to these procedures are maintained on file within the Finance Office.

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- 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. 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 special rate.

Certification of Cost Allocation Plan:

This is to certify that to the best of my knowledge and belief:

- 1) I have reviewed the cost allocation plan submitted herewith;
- 2) All costs included in this cost plan are allowable in accordance with the requirements of the Federal awards to which they apply and with Subpart E of part 200 as well as part 75.
- 3) Costs which are unallowable under Subpart E of part 200 as well as part 75 such as (without limitation): public relations costs, contributions and donations, entertainment costs, fines and penalties, lobbying costs, and defense of fraud proceedings are not allocated to any Federal funding source or included in the indirect cost rate submission; and
- 4) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements.

I declare that the foregoing is true and correct.

Fresno Economic Opportunities Commission

Signature:

Jim Rodriguez, Chief Financial Officer

Date of Execution

IX. CONTRACT APPROVAL AND ADMINISTRATION PROCESS

Contract Routing

Purpose

To ensure the preparation and routing of contracts to all pertinent parties and to maintain appropriate contract oversight over contactor(s) following contract execution.

Policy

Contracts will be routed to all appropriate staff for review and sign-off.

Procedures

- 1) Contract is forwarded to the Executive Office, where it is date-stamped as received, and prepared for routing.
- 2) Executive Office administrative staff keep log of the contract and prepare the routing sign-off sheet (Appendix XVIII) by completing the following information:
 - Document number for routing;
 - Project title;
 - Funding source;
 - Contract number;
 - Contract amount;
 - Contract term/period covered;
 - Due date;
 - Names of staff for routing; and
 - Any special notes or instructions, including any required attachments
- 3) A copy of the contract and the routing sign-off sheet are forwarded to the appropriate Officers, Program Director, and fiscal staff for review and sign-off initials.
- 4) When the routing copy of the contract and the routing sign-off sheet are returned to the Executive Office, it is attached to the original copy of the contract and sent to the Chief Executive Officer for signature. All necessary attachments (i.e. Insurance Certificates, Board of Resolutions, etc.) should also be included.
- 5) Once the contract is signed by the Chief Executive Officer, it is forwarded to the Executive Office administrative staff for distribution to appropriate staff and funding/contract source. The documents are also scanned for electronic recordkeeping. The original is filed in the Finance Office.

Intergovernmental Clearinghouse

Policy

To ensure proper steps are utilized when being selected by a state for intergovernmental review (SPOC).

Procedures

- 1) The Catalog of Federal Domestic Assistance (CFDA) number, found in the federal funding announcement, will need to be known.
- 2) Call the Governor's Planning Office in Sacramento (916) 323-7480. Notify them, "We are planning to submit a grant application relating to CFDA Number _____. Are you that tracking number?" The person will let you know "yes" or "no."
 - a. If the answer is "no," simply check the "Not being covered" box on the Application for Federal Assistance SF-424 (Appendix XIX). Nothing further needs to be done.
 - b. If the answer is "yes," complete Section 16 of Form 424 with the date you plan to submit the application to the funding source. Forward a copy of Form 424 on that date to the Grants Coordinator, with a cover letter addressed as follows:

Governor's Office
Office of Planning and Research
1400 Tenth Street, Room 121
Sacramento, CA 95814

A copy of the proposal should not be included; however, a courtesy copy of the one-page summary prepared for the Council of Fresno County Governments (see below) could be included.
- 3) The Grants Coordinator disseminates this information statewide via a computer-generated list compiled and circulated weekly. A 30-60 day review process is instituted (usually 30 days). If there are no comments or concerns raised by the end of the review period, a document so stating will be forwarded to the Fresno EOC contact person. A copy of this letter should be forwarded to the federal funding source. Even though the document states that no further state or local review is required, the Council of Fresno County Governments requests that we observe their review process – which generally takes longer.

- 4) The Council of Fresno County Governments (COFCG) has adopted procedures to facilitate local review relating to this federal Executive Order and requests the following:

In addition to sending a copy of the federal Form 424 to the state Single Point of Contact (SPOC) in Sacramento, we are requested to submit a copy to the COFCG along with a one-page summary of the project. It should be addressed as follows:

Council of Fresno County Governments
Office of Planning & Research
2035 Tulare Street, Suite 201
Fresno, CA 93721

This summary is then posted countywide and the matter is placed on the agenda of the next COFCG Policy Advisory Committee, which usually meets the third Friday of the month at 10:00 AM.

The matter is also placed on the next COFCG full Board meeting, which generally meets in the Fresno EOC Board room the last Thursday of the month at 7:00 PM.

Note: While these items are usually handled as “consent items” on the agenda (approved without comment with other agenda items), the COFCG requests that a representative from the applicant agency be present to respond to questions at both the Policy Advisory Committee and the Board meeting.

- 5) Upon completion of the COFCG Board review and receipt of the state response, a letter and copy of the state response should be sent to the funding source with information of the results.

Note: Sometimes the request for funding proposal will require a statement regarding the intergovernmental review process to be included as part of the proposal.

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).

4. Conformance of work:
 - a. For each grant award, based on the applicable laws, regulations and grant provisions, the appropriate Officer or designated Program staff shall establish and maintain a system to reasonably assure contractor:
 - i. Conformance with the terms, conditions, and specifications of the contract, and
 - ii. Timely follow-up of all purchases to assure such conformance and adequate documentation.
5. The appropriate Officer or designated Program staff will authorize payment of invoices to contracts after final approval of work products.

X. FINANCIAL REPORTING PROCEDURES

Budget Process

Purpose

To design and direct the most efficient and prudent use of the Agency's financial and human resources.

Policy

The Program Directors are responsible for preparing their respective program's budgets and programmatic goals with assistance from the Finance Office. All budgets must be reviewed and approved by the Chief Financial Officer, Financial Officer, and/or Assistant Finance Director prior to submission to the appropriate funding agency. Program budgets will be used to prepare the annual consolidated Agency-wide budget, which is presented to the Chief Executive Officer and Board of Commissioners.

Procedures

- 1) To assist in preparation of the program and administrative budgets, the Finance Office will maintain a Budget Guidelines worksheet containing basic assumptions for the forthcoming fiscal year, such as payroll tax rates and fringe benefit rates.
- 2) Upon completion of the program budget, the Program Director will review all documents to determine compliance with applicable grant policies, regulations, and contract language. The Program Director will determine whether program goals can be attained within the budget constraints.
- 3) The annual administrative budget will be prepared on the accrual basis of accounting by Finance Office staff and submitted to the Financial Officer, Chief Financial Officer, and Chief Executive Officer for review and approval. The administrative budget will be combined with the program budgets to develop the consolidated Agency budget. The consolidated Agency budget, along with each programmatic budget, will be presented to the members of the Finance Committee and Board of Commissioners for approval.
- 4) After a budget has been approved by the Board of Commissioners, reclassifications or budget modifications may be made with approval of the Financial Officer and funding Agency, if required by the contract.
- 5) The Agency monitors its financial performance by preparing monthly variance reports by program, which contains actual monthly and/or year-to-date financial data as compared to the program budget. A variance narrative containing any relevant cost analysis information will also be provided.

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 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 Subpart D Post Federal Award Requirements of the 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.

9. In connection with any subrecipient that has been found to be out of compliance with provisions of its subaward with the Agency, responsive actions by the Agency may consist of the following:
- a. Increasing the level of supporting documentation that the subrecipient is required to submit to the Agency on a monthly or period basis;
 - b. Requiring that subrecipient prepare a formal corrective action plan for submission to the Agency;
 - c. Requiring certain employees of the subrecipient undergo training in areas identified as needing improvement;
 - d. Requiring documentation of changes made to policies or forms used in administering the subaward;
 - e. Arranging for on-site (at the subrecipient's office) oversight on a periodic basis by a member of the Agency's Finance or program staff;
 - f. Providing copies of pertinent laws, regulations, federal agency guidelines, or other documents that may help the subrecipient;
 - g. Arranging with an outside party for periodic on-site monitoring visits;
 - h. Reimbursing after-the-fact, and not provide advances;
 - i. Requiring review and approval for each disbursement and all out-of-area travel; and
 - j. As a last resort, terminating the subaward relationship and seeking an alternative.

Financial Report Preparation

Purpose

To ensure the accuracy, completeness, and timeliness of reporting the Agency's financial information.

Policy

All required financial reports will be prepared and completed timely, in accordance with contract requirements. All financial reports require the approval of the Financial Officer or Assistant Finance Director.

Overdue reports should be avoided whenever possible. In the event that an overdue report cannot be avoided, a waiver and extension request from the funding agency should be requested, if possible. Overdue reports include financial, performance or other required reports. Prompt action to correct overdue reports must be taken as soon as possible.

Procedures

- 1) Upon completion of monthly closing procedures (See "General Ledger Closing Procedures," Section I), detail G/L reports are generated by each Program Accountant.
- 2) The Program Accountant will prepare the monthly, quarterly, or annual financial report and submit it along with all supporting documentation to the Chief Financial Officer, Financial Officer, or designee for review and signature to approve it for submission. A schedule tracking the date of report signature is maintained by the Financial Officer and Accounting Supervisors.
- 3) The financial reports are submitted by the Program Accountants in accordance with the method prescribed by the funding source. This may include standard mail, e-mail, online submission, or a combination.
- 4) Closeout reports follow the same procedure as monthly financial reports.

Federal Financial Status Report:

- 1) The Federal Financial Report (FFR) SF-425 (Appendix XXIII) is commonly used to report the status of funds for all non-construction Federal grants. Each program shall report program outlays and program income on the accrual basis, which is used in the overall accounting system. Information reported must be reconcilable to the supporting financial statements and general ledger reports. Financial data must be provided in Section 10 of SF-425. Federal agencies will provide instructions to the grantee regarding the frequency requirements of

financial report submission. A final report shall be required upon expiration or termination of grant support.

- 2) When reports are required on a quarterly or semiannual basis, they shall be due thirty (30) days after the reporting period. Final reports shall be due ninety (90) days after the project or grant period end date.
- 3) Each financial report submitted by the grantee must reflect the proper amount of indirect costs applicable to the grant based on most current indirect cost rate available at the time the report is submitted. If there is a variance between the provisional rate and the final negotiated rate, , a subsequent adjustment will be necessary . (See Section VIII Cost Allocation)
- 4) Grantees shall use the "Remarks" (Section 12) of this report to identify any reimbursements received during the period from other Federal agencies for grant-supported activities. This information shall include the amount of funds received and the source. If such funds replace grant funds originally budgeted for the same purpose, they shall also be included in Section 10-m of the SF-425 report. Additional required or clarification language may also be included in this field.
- 5) Program income earned during the period shall be reported on the FFR.
- 6) Funding sources may provide other forms for use specific to their grant reporting of fiscal information. The grant funding terms and conditions should be consulted for specific requirements. Regardless of the form used, the amounts reported will be reconciled to the financial records and supported by appropriate backup documentation for each transaction. All completed forms are to be reviewed by the Chief Financial Officer, Financial Officer, or Assistant Finance Director prior to submission.

Federal Financial Report (FFR) Cash Transaction Report:

- 1) The quarterly Federal Financial Report (FFR) is used to monitor cash advanced to grantees and to obtain disbursement or outlay information from grantees. The FFR is closely monitored by grants management staff and the Finance Office to determine what cash balance and cash deficits the grantee maintains. Information contained on the Cash Transaction Report must be reconcilable to the accounting records.
- 2) The expenditures on the final FFR must reconcile to the cash request and expenditures listed on the final FFR Cash Transaction Report once a grant cycle has been closed out.

- 3) For funding from Health and Human Services (HHS), a Program Accountant is assigned the quarterly completion of this report for all HHS funding received throughout each Agency. This Program Accountant gathers all cash requests made during the quarter from Treasury and all financial status reports (or income statement) from the applicable Program Accountants. This information is then input into the consolidated quarterly report for submission via the Department of Payment Management (DPM) to HHS. For funding other than HHS, the assigned Program Accountant will gather the cash request and expenditure information for that program for reporting purposes.
- 4) The Program Accountant then enters the information into the appropriate reporting system as the preparer. The information is submitted to Financial Officer or Assistant Finance Director for review, certification, and submission.

Real Property Status Report (SF-429):

- 1) The Real Property Status Report SF-429 series of forms is used to report the status of real property purchased, constructed, or subject to major renovations paid for in whole or in part with federal funds, including Head Start funds, and real property claimed as match for a federal award, such as for the Head Start grant, annually on forms SF-429 and SF-429-A. Form SF-429-B is used to request use of Federal, such as Head Start, funds to purchase, construct, or complete major renovations of facilities covered by 45 CFR Part 1309. Form SF-429-C is submitted at close-out and whenever a grantee is seeking Federal approval to sell, transfer, or encumber property subject to a federal interest, including refinancing existing indebtedness or subordination of a federal interest to the rights of a lender.
- 2) Program Accountant will meet with program staff, which for Head Start would include staff such as the Director, Assistant Director Support Services representative(s), and assigned accountant, to ensure that all changes to Real Property which occurred during the prior year are properly identified through dialog and review of any available programmatic renovation worksheets/records.
- 3) Program Accountant will also review the accounting system's fixed asset module records for capitalized acquisitions and dispositions which took place during the year being reported to verify proper inclusion within the SF-429 reporting.
- 4) As applicable, additional information will be reviewed to determine the Federal Interest in a given property. These records may include: loan / financing agreements, loan amortization schedules, general ledger reports, funding notice of awards, correspondence with funding agencies, audit reports, auditor correspondence, and Section 1303 applications to purchase, construct, and renovate facilities.

- 5) Information gathered by the Program Accountant throughout the year and in steps 2 through 4 above will be incorporated into the SF-429 information reported in the prior year.
- 6) Upon completion of the reports, the Program Accountant will submit the drafted reports and supporting documentation to the Accounting Manager and Financial Officer for review.
- 7) Upon completion of review by the Financial Officer and Accounting Manager, the updated SF-429 will be submitted to the Chief Financial Officer for approval.
- 8) Once approved by the Chief Financial Officer the form SF-429 will be submitted to the Chief Executive Officer and either an Officer of the Board of Commissioners, or the full Board, for review and approval.
- 9) After review and approval from the Chief Executive Officer and Board, the Form SF-429 will be submitted.
- 10) The preceding procedures, steps 2 through 7, shall apply to all programs that receive federal funding and require reporting via Form SF-429.

Tangible Personal Property Report Series (SF-428):

- 1) Tangible personal property means property of any kind, except real property, that has physical existence. It includes equipment and supplies. It does not include copyrights, patents or securities. Reporting on tangible personal property acquired with Federal funds may be required to be submitted for property on-hand annually, at award closeout, or when the property is no longer needed. Specific requirements will vary based on award provisions, the type of property (equipment or supplies) and whether the property is Federally-owned. Form SF-428-A is used when required to provide annual inventory listings of Federally-owned property. The Final Report, SF-428-B is used, when required to provide property information in connection with the closeout of a grant award and is due not later than 90 days after the close of the project period. Form SF-428-C is used when required to make a Disposition Request/Report of Federally-owned property or acquired equipment, at any time other than award closeout.
- 2) In order to complete the forms, the Program Accountant will work with the assigned Program personnel to coordinate capture of all the necessary information. For the SF-428-B, information regarding any residual unused supplies with an aggregate fair market value exceeding \$5,000 and not needed for any other Federally sponsored programs / projects will be captured by the appointed Program personnel.

- 3) Program Accountant will review the Fixed Asset listing to obtain the information on the Tangible Property captured within this system in accordance with the procedures discussed in Section VI Property, Plant, and Equipment of this manual.
- 4) Upon completion of the draft report, the report will be reviewed by the Financial Officer and applicable Program Director..
- 5) The draft report will be reviewed and approved by the Chief Financial Officer prior to submission.
- 6) Finalized reports will be submitted by an Authorized Certifying Official.

Performance or Progress Reporting Requirements:

- 1) Recipients are responsible for monitoring and reporting program performance to assure that adequate progress is being made toward achieving the objectives of the grant or sub-grant program or activities.
- 2) Most Federal granting offices provide specific instructions for the completion of the performance report either in program regulations or guidelines. In some cases, more specific information to be included in these reports may be determined and agreed upon by the Federal granting office and the grantee at the time the grant is awarded. Dependent on the grant award terms and conditions, a performance report is generally submitted with the Financial Status Report to the appropriate Federal Grants Officer. The granting office may, however, waive the requirement for any performance report that is not needed.

Financial Statements

Purpose

To ensure communication of key financial information. Financial statements are management tools used in making decisions, in monitoring achievement of financial objectives, and as a standard method for providing information to interested parties external to the Agency.

Policy

The financial statements that are maintained for the Agency shall include:

- Statement of Financial Position – Reflects assets, liabilities, and net assets of the Agency and classifies assets and liabilities as current or noncurrent and net assets by category (unrestricted, temporarily restricted, and/or permanently restricted).
- Statement of Activities – Presents support, revenues, expenses, and other changes in net assets of the Agency, by category of net asset, including reclassifications between categories of net assets.
- Statement of Functional Expenses – Presents the expenses of the Agency in a natural or objective format and by function (i.e., which program or supporting service was served).
- Statement of Cash Flows – Reports cash inflows and outflows of the Agency in three categories: operating activities, investing activities, and financing activities.

Procedures

1. Monthly financial reports, including a Statement of Financial Position and a Statement of Activities, are prepared and presented to the Finance Committee for approval. This includes the required monthly financial statements, including credit card expenditures, for Head Start and Early Head Start.
2. On an annual basis, the Agency shall prepare a complete set of GAAP consolidated financial statements, including footnotes addressing all disclosures required by GAAP. These are the financial statements from which the Agency's independent auditors will conduct their audit. Formal presentation of the Agency's annual audited financial statements shall be provided by the independent auditor to the Audit Committee.
3. Audits and final reports performed for specific program operations or purposes

shall a be presented to the applicable Committee of the Board and then to full Board of Commissioners for acceptance. Board approval of program specific audits and final reports shall be provided as needed, based on individual funder requirements, such as for the CalRecycle audit report and final cycle reports.

Government Returns

Purpose

To ensure compliance with federal, state, and local jurisdiction requirements to file tax and information returns.

Policy

The Agency will file complete and accurate returns with all authorities and make all efforts to avoid filing misleading, inaccurate, or incomplete returns.

Procedures

The Agency's fiscal and tax year-end is December 31st. All annual and information returns of the Agency are filed on the accrual basis of reporting, unless otherwise indicated.

1. Form 990 – Annual information return of tax-exempt organizations, filed with the IRS. Form 990 for the Agency is due on the 15th day of the fifth month following year-end (May 15th). An automatic 6-month extension of time to file Form 990 may be obtained by filing Form 8868 (November 15th).
 - a. A draft of the Agency's annual Form 990 information return shall be reviewed and approved by the Finance Committee prior to being filed with the Internal Revenue Service.
2. Form 990-T – Annual tax return to the Agency's unrelated trade or business activities, filed with the IRS. Form 990-T is due on the 15th day of the fifth month following year-end (May 15th). An automatic extension of time to file Form 990-T may be obtained by filing Form 8868 (November 15th).
 - a. The Agency properly identifies and classifies income-producing activities that are unrelated to the Agency's tax-exempt purpose using the guidelines described in the Internal Revenue Code and underlying regulations. Such income shall be segregated in separate accounts in the G/L in order to facilitate tracking and accumulation of unrelated trade or business activities.
 - b. In addition to segregating income associated with unrelated business activities, the Agency's G/L shall also provide accounts for expenses associated with each such unrelated activity. These expenses shall be offset against unrelated business revenue in arriving at unrelated business taxable income. Expenses that shall be offset against gross unrelated business income shall be limited to those expenses directly associated with the production of such income, including reasonable

allocation of indirect costs that benefit each activity.

3. Form 5500 – Annual return for the Agency’s employee benefit plans. Form 5500 is due on the last day of the seventh month after the end of the plan year (July 31st), but a 2 ½ month extension of time to file may be requested using Form 5558 (September 15th).
4. Various Other Statements – Filed with the County of Fresno to report activities such as: Landlord Report of Tenants (Form 3012), Business Property Statement (Form 571-L), and Claim for Welfare Exemption (Form BOE-264-A), due at various times throughout the year.
5. Form W-2 and Form 1099 – Annual report of employee and non-employee compensation, based on calendar-year compensation, on the cash basis. These information returns are due to employees and independent contractors by January 31st and to the federal government by February 28th. Generally, Form 1099 is required only if the organization has provided more than \$600 in compensation to an independent contractor during the calendar year.
6. Form 940 – Annual federal unemployment tax return filed with the IRS, due by January 31st.
7. Form 941 – Quarterly payroll tax return filed with the IRS to report wages paid to employees and federal payroll taxes. Form 941 is due by the end of the month following the end of each quarter, or 10 days later if all payroll tax deposits have been made in a timely manner during the quarter.
 - a. Federal and all applicable state payroll tax returns are prepared by the third party payroll provider. The Agency complies with all state payroll tax requirements by withholding and remitting payroll taxes to the state of residency of each Agency employee.

Public Access to Information Returns:

Under regulations, the Agency is subject to federal requirements to make “widely available” the three most recent annual information returns (Form 990 and Form 990-T, if applicable) and the Agency’s original application for recognition of its tax-exempt status filed with the IRS, to all members of the general public.

Anyone appearing in person at the offices of the Agency during normal working hours making a request to inspect the forms will be granted access to a file copy of the forms. Reasonable copying charges may be made to anyone requesting a physical copy of such forms, in advance of providing physical copies. Access may also be provided by posting such documents on the Agency’s website at www.fresnoeoc.org.

XI. RETIREMENT PLANS

Purpose

To ensure accurate tracking of employees as they become eligible for participation in any of the offered retirement plans and proper reporting on amounts paid into their accounts and distributions issued.

Policy

The Transamerica Adoption Agreements as amended, filed with the Internal Revenue Service remains the authority to which these procedures are subject.

Procedures

401(a) Pension Plan:

Eligibility Tracking:

- 1) To become a participant in the plan, an employee must:
 - a) Reach age 21, and
 - b) Complete two years of service. A year of service is defined as a year (counting from the hire date or from the anniversary of the hire date) in which the employee worked at least 1,000 hours.
- 2) Each employee record includes hire date, date of birth, projected eligibility date, and an accounting of the number of hours of service credited.
- 3) The Pension Eligibility Report is created monthly from the payroll software. The report includes all employees who are not yet eligible and who have a current month anniversary date. This report is used to determine if the employee should be credited with a year of service based on the number of hours they have been paid during the previous year.
- 4) For each employee in the report, one of the following actions are taken:
 - a. Credit the first year of service (no record changes are required)
 - b. Credit the second year of service. Indicate that the employee has met the eligibility criteria by two changes to the employee record:
 - Deductions tab - Adding the payroll Memo Code #576 which is used to calculate the 5% Employer Contribution,
 - Tax tab - Checking the Pension box used for W-2 reporting

- c. Increase the projected eligibility date by one year when less than 1,000 hours were worked
- d. Remove the projected eligibility date when a break has occurred.

Benefit Calculation:

- 1) After completing the eligibility requirements above, employees become participants and begin receiving benefits on the first day of the month following eligibility.
- 2) The memo code entered in the employee record performs the calculation to process the employer contribution benefit amount at 5% of gross pay each pay period.

403(b) Tax Sheltered Plan:

Eligibility Tracking:

- 1) All employees who normally work at least 20 hours per week are eligible to participate in the plan.
- 2) Employees submit their request for a payroll deduction through the Transamerica website. Transamerica relays these requests to Fresno EOC every two weeks.

Benefit Calculation:

- 1) There are no employer contributions to this plan; all contributions are employee voluntary contributions.
- 2) Contributions may be made as a percentage of pay or a fixed amount. Annual contributions are limited to the amounts allowed under IRC §415(b); catch-up contributions under IRC §414(v) are allowed for employees over age 50.
- 3) The plan offers both pre-tax Salary Reduction Contributions and an after-tax Roth Contributions option. Employees may divide their contributions between these options as they desire.
- 4) The deduction is added to the employee master file using these four codes:
 - 486 Pre-tax contribution
 - 487 Pre-tax catch-up contribution
 - 489 Roth contribution
 - 490 Roth catch-up contribution

457(b) Deferred Compensation Plan:

Eligibility Tracking:

- 1) This is a “top-hat” plan which restricts eligible participants to the exempt employees who receive compensation three times greater than the average compensation of the non-top-hat group.
- 2) Changes in eligibility are determined quarterly based on a census of active employee pay rates.

Benefit Calculation:

- 1) Eligible employees are allowed to make voluntary contributions to the plan up to the limits allowed under IRC §415(b); catch-up contributions are permitted under the 3-Year Special Catch-up rule.
- 2) Employer contributions that are non-elective and discretionary are allowed but must have appropriate approval.

Contribution Remittance (all plans):

- 1) After each payroll, a contribution report is submitted to Transamerica which details the amount and type of contributions being made for each employee. Payroll information including employee name, address, dates, gross pay, and contributions made are drawn from payroll records to prepare this report. A separate report is provided for each of the three plans.
- 2) Transamerica confirms that they have received the reports and that the total contributions agrees to the amounts in the employee listing.
- 3) Within a few days, funds are withdrawn from an Agency bank account by Transamerica and recorded to each employee's individual account.

Plan Recordkeeping (all plans):

Transamerica performs the following recordkeeping functions:

- Account balance tracking;
- Discrimination testing;
- Beneficiary designation tracking;
- Distributions processing;
- Hardship withdrawals (403(b) plan only);
- Employee loans (403(b)_plan only);
- Operational fee allocation to participants' accounts; and
- QDRO review and determination

Reporting (all plans):

- 1) Quarterly financial and investment reports are prepared and reviewed by the assigned Accountant, Assistant Finance Director, and Financial Officer and are approved by the Pension Committee. Transaction and balance activity is gathered from the monthly statements received from Transamerica.
- 2) Annual 1099-R and IRS Form 945 are processed by Transamerica.
- 3) Upon request, a report can be generated reflecting the balances in the plan by participant. Detailed information regarding employer and employee contributions, income, and withdraws, is included. These reports and others are available through the Transamerica Sponsor website.

**COUNTY-WIDE POLICY COUNCIL
MINUTES**

January 12, 2021

CALL TO ORDER	The meeting was called to order at 6:03 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, Karla Manuel, Monica Rodriguez, Yessenia Magallon, Cesia Munoz, Ofelia Sandoval, Soraya Ifticene, Alma Ramos, Candace Liles, Veronica Aguilera, Ashleigh Rocker Greene, Rosio Gutierrez, Emilia Juarez, Ana Torres Amezcua, Jolanna Grayson, Railene Zepeda Mayra Cedano-Heredia, Araceli Zavalza, Carlos Lopez, Danielle Cash, Ana Yareli Galarza, Sonia Tiznado, William Triguero, Natisha Goins, LaVera Smith, Zina Brown-Jenkins, Lupe Jamie-Mileham and Jimi Rodgers.</p> <p>Carlos Lopez, CWPC Chairperson, informed Representative that meeting will move on to Information Items due to a lack of quorum at this time.</p>
STATE CALIFORNIA DEPARTMENT OF EDUCATION (CDE) CONTRACT MONITORING REVIEW	<p>Helen Uyeda, Braided Funding Manager, informed Representatives of the State California Department of Education (CDE) Contract Monitoring Review. This information was sent to Representatives prior to tonight's meeting.</p> <p>Federal and state laws require the California Department of Education (CDE) to monitor implementation of programs operated by Non-Local Agencies (Non-LEAs). Non-LEAs are responsible for creating and maintaining programs, which meet minimum fiscal and programmatic requirements.</p> <p>For Fiscal Year 2021, CDE will be reviewing remotely; CDE previously notified Fresno EOC that our review is scheduled for the week of January 11, 2021 through January 15, 2021. CDE recently has contacted us that the monitoring review has been re-scheduled for a later date (pending). CDE will give us a sixty (60) day notification with new review date.</p>
FY 2022 EARLY HEAD START/HEAD START ANNUAL BUDGET PREPARATION PROCESS	<p>Rosa M. Pineda, Early Care & Education Director, informed Representatives of the Annual Budget Preparation Process. This information was sent to Representatives prior to tonight's meeting.</p> <p>The Annual Budget Preparation Process outlines the steps that staff, parents, County-Wide Policy Council and Fresno EOC Board of Commissioners implement from creation of local site budgets and submission of the continuation funding application to the Office of Head Start for final approval and awarded of the needed funds.</p> <p>Parents and staff will be notified when Center Base, Home Base and Early Head Start Budget Training Meetings will be scheduled via ZOOM.</p>
FRESNO EOC PROGRAM REPORT – SOUL	Dr. Mark Wilson, Chief Academic Officers/Principal for Fresno EOC School of Unlimited Learning (SOUL), was unable to attend tonight's meeting.
COMMUNITY REPRESENTATIVE REPORTS	There were no Community Representative Reports given at tonight's meeting.

**HEAD START CENTER
BASE/HOME BASE
EDUCATION
COMMITTEE/PLAN PROCESS**

Guadalupe Zuniga, Home Base Services Manager, informed Representatives of the Head Start Center Base/Home Base Education Committee/Plan Process. This information was sent to Representatives prior to tonight's meeting.

In accordance with Head Start Program Performance Standard 1301.4 Parent Committee

(a) Establishing parent committee. A program must establish a parent committee comprised exclusively of parents of currently enrolled children as early in the program year as possible. This committee must be established at the center level for center-based program and at the local program level for other program options. When a program operates more than one options, parents may choose to have a separate committee for each option or combine membership. A program must ensure that parents of currently enrolled children understand the process for elections to the policy council or policy committee and other leadership opportunities.

(b) Requirement of parent committee. Within the parent committee structure, a program may determine the best methods to engage families using strategies that are most effective in their community, as long as the program ensures the parent committee carries out the following minimum responsibilities.

- (1) Advise staff in developing and implementing local program policies, activities, and services to ensure they meet the needs of children and families.
- (2) Have a process for communication with policy council and policy committee; and
- (3) Within the guidelines established by the governing body, policy council or policy committee, participate in the recruitment and screening of Early Head Start and Head Start employees.

**FY 2020-2021 HEAD START
0 TO 5 EARLY HEAD START
CURRICULUM PLANNING
PROCESS**

Stephanie Lambrecht, Early Head Start Child Development Coordinator, informed Representatives of the FY 2020-2021 Head Start 0 to 5 Early Head Start Curriculum Planning Process. This information was sent to Representatives prior to tonight's meeting.

Per Head Start Program Performance Standards 1302.32 (a) (1) center-based and family child care programs must implement developmentally appropriate research-based early childhood curricula, including additional curricular enhancements, as appropriate that:

- (i) Based on scientifically valid research and have standardized training procedures and curriculum materials to support implementation
- (ii) Are aligned with Head Start Early Learning Outcomes Framework: Ages Birth to Five
- (iii) Have an organized developmental scope and sequence that include plans and materials for learning experiences based on developmental progressions and how children learn.

(2) A program must support staff to effectively implement curricula and at a minimum monitor curriculum implantation and fidelity, and provide support, feedback, and supervision for continuous improvement of its implementation through the system of training and professional development.

Head Start Program Performance Standard 1302.35 (d) (1) a home-based program that operated the home-based early childhood home-based curriculum must implement developmentally appropriate research-based early childhood curricula, including additional curricular enhancements, as appropriate that:

- (i) Promotes the parent's role as the child's teacher through experiences focused on the parent-child relationship and, as appropriate, the family's traditions, culture, values and beliefs;
- (ii) Aligns with the Head Start Early Learning Outcomes Frameworks: Ages Birth to Five and, as appropriate, state early learning standards, and, is sufficiently content-rich with the Frameworks to promote measurable progress towards goals outlined in the Framework; and,

**FY 2020-2021 HEAD START
0 TO 5 EARLY HEAD START
CURRICULUM PLANNING
PROCESS – (Cont.)**

- (iii) Have an organized developmental scope and sequences that includes plans and materials for learning experiences based on developmental progressions and how children learn.

(3) Support staff in the effective implementation of the curriculum and at a minimum monitor curriculum implementation and fidelity, and provide support, feedback, and supervision for continuous improvements and its implementation through the system of training and professional development.

Early Head Start Center Base Curriculum is Creative Curriculum for Infants, Toddler & Twos and the Early Head Start Home Base Curriculum is Partners for Healthy Babies.

**FY 2020-2021 HEAD START
0 TO 5 SCHOOL READINESS
1ST AGGREGATION**

Stephanie Lambrecht, Early Head Start Child Development Coordinator and Elizabeth Turner, Early Child Education Coordinator informed Representatives of the FY 2020-2021 Head Start 0 to 5 School Readiness 1st Aggregation. This information was sent to Representatives prior to tonight's meeting.

Per Head Start Program Performance Standard 1302.33 (b) (1) A program must conduct standardized and structured assessments, which may be observation-based or direct, for each child that provide ongoing information to evaluate the child's developmental and progress in outcomes aligned to the goals described in the Head Start Early Learning Outcome Framework: Ages Birth to Five. Such assessments must result in usable information for teachers, home visitors, and parents and conducted with sufficient frequency to allow for individualization within the program year.

Ongoing child assessment occurs in Head Start 0 to 5 with all enrolled children. In order to determine how children are progressing and where support may be needed, Fresno EOC Head Start 0 to 5 collects and analyzes child assessment data 3 times a year. The data aggregation assessment periods: Fall, Winter and Spring.

For each data aggregation period, data is collected and sent to Child Care Results Analytics to be analyzed, Child Care Results Analytics provides reports: program wide reports, site and classroom reports and individual child reports. The reports assist the program in planning and supporting positive child outcomes. Teacher and Home Visitors also utilize this data to plan and implement according to each child's strengths and needs.

Early Head Start assessed 229 children for center base and 22 children in home based in the areas of: Gross Motor, Fine Motor, Relationships to Inanimate Objects, Language/Communications, Self-Help, Relationship to Persons, Emotions and Feeling States and Coping Behavior.

Head Start assessed a total of 1,367 children for center base and home base in the areas of: Approaches to Learning, Social and Emotional Development, Language and Literacy, Cognition and Perceptual, Motor, and Physical Development.

At this time, Carlos Lopez, CWPC Chairperson, informed Representatives that a full quorum has been met and meeting will continue with Approval Items.

**APPROVAL OF PREVIOUS
CWPC MINUTES**

Carlos Lopez, CWPC Chairperson, informed Representatives of the December 1, 2020 CWPC Minutes. This information was sent to Representatives prior to tonight's meeting.

Motion to approve the December 1, 2020 CWPC Minutes as written and read was made by Candace Liles and seconded by Veronica Aguilera. Motion carried.

**FRESNO EOC
COMMISSIONERS' REPORT**

Zina Brown-Jenkins, Fresno EOC Commissioner, informed Representatives of the October 28, 2020 Fresno EOC Board meeting minutes. This information was sent to Representatives prior to tonight's meeting.

Ms. Brown-Jenkins shared the following from the December 16, 2020 Special Meeting:

- New Fresno EOC Commissioners were seated

**FRESNO EOC
COMMISSIONERS' REPORT –
(Cont.)**

- Kathleen Shivaprasad, Early Care & Education Director, will be retiring after 27 years
- Food Express Bus will be out in the rural areas from June 1, 2021 through May 31, 2022
- Food Express Bus is conducting a designing contest

Motion to approve the October 28, 2020 Fresno EOC Board meeting minutes as written and read was made by Veronica Aguilera and seconded by Maria G. Moreno. 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 November 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 November 2020 and year-to-date.

Motion to approve the Monthly Financial Status Reports for November 30, 2020 for Early Head Start and Head Start was made by William Triguero and seconded by Emilia Juarez. 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 November 2020 is 76.23% for Center Base and 65.84% for Home Base.

The Head Start monthly ADA for November 2020 is 94.59% for Center Base and 86.48% for Home Base.

Attendance should maintain an 85% daily rate and show opportunities for correction and resources for continuous improvement and partnership.

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

**HEALTH SERVICES
ADVISORY COMMITTEE
BYLAWS REVISIONS**

Marie Sani, Health Services Manager, informed Representatives of the Health Services Advisory Committee Bylaws Revisions. This information was sent to Representatives prior to tonight's meeting.

The Health Services Advisory Committee Bylaws were last reviewed in 2011. Changes reflect updating current letterhead, titles, formatting and modeling the bylaws after the 2020 revisions that were made to the Head Start 0 to 5 CWPC Bylaws.

The Health Services Advisory Committee (HSAC) acts as a consulting committee. It includes many persons from the community and it helps to assist us in reviewing policies and procedures for health program – to 5. The committee consists of a physician, dentist, Public Health Nurses and Head Start 0 to 5 parents.

Per Head Start Program Performance Standard: 1302.40(b), a program must establish and maintain a Health Services Advisory Committee that included Head Start parents, professionals and other volunteers from the community.

School Readiness begins with health and it is even more relevant now during a pandemic. At the last HSAC meeting in June 2020 the COVID-19 infection control procedures and short-term exclusion policies were reviewed.

HEALTH SERVICES ADVISORY COMMITTEE BYLAWS REVISIONS - (Cont.)	<p>The purpose of the HSAC committee is to provide medical expertise to our health services program and the bylaws provide guidance on how this is done.</p> <p><u>Motion</u> to approve the Health Services Advisory Committee Bylaws revisions was made by Yessenia Magallon and seconded by Sonia Tiznado. Motion carried.</p>
EARLY HEAD START/ HEAD START MONTHLY PROGRAM UPDATE REPORT (PUR)	<p>Nidia Davis, Program Support 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.</p> <p>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.</p> <p>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.</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 January 12, 2021.</p>
ANNOUNCEMENTS	<p>Candace Liles, CWPC Personnel Committee Chairperson, made the following Announcements:</p> <ul style="list-style-type: none"> A. February 2, 2021 – Next CWPC Meeting Via ZOOM at 6:00 p.m. B. February 8, 2021 – Lincoln's Day Holiday – No School C. February 15, 2021 – President's Day Holiday – No School D. February 16, 2021 – Next Executive Board Meeting Via ZOOM at 6:00 p.m.
ADJOURNMENT	<p>There being no further business to discuss, <u>motion</u> to adjourn meeting was made by William Triguero and seconded by Karla Manuel. Motion carried.</p> <p>The meeting adjourned at 7:30 p.m.</p>

Submitted by:

Esther Lepe
Recording Secretary

**Fresno EOC/Local Conservation Corps
Advisory Committee
November 19, 2020**

James Hackett, Chairperson	A	Lisa Nichols	P
David Clark	P	Itzi Robles	A
Francisco Del Rincon	P	Carmen Romero	P
Misty Franklin	A	Sharon Weaver	P
Angie Isaak, Vice-Chairperson	A	LCC/YouthBuild Senate Council President Or Representative	P
Daniel Martinez	P		

Staff:

Shawn Riggins, LCC Director
Michelle L. Tutunjian, Chief Operating Officer
Elisa Sgambellone, Senior Services Manager
Caroline Garcia, YouthBuild Program Manager
Julio Lopez, Recycling Program Manager
Alicia Garcia, Office Manager
Joshua Soleno, Public Lands Specialist
Lee Xiong, CalCRG Specialist

Corpsmembers: Iveth Garcia Frias, Nickie Ortiz

I. WELCOME AND CALL TO ORDER

James Hackett called the meeting to order at 12:03 p.m.; roll call was called. The meeting was held via ZOOM.

Shawn Riggins, LCC Director, introduced two new members to the Committee, Carmen Romero, Attorney, Fresno County Public Defender's Office, and David Clark, Dean of Instruction, Reedley College.

GUEST SPEAKER(S): Christopher Bernal, Senior Staff Analyst for Fresno County Department of Public Works and Planning, Resources Division-Parks and Grounds, provided an overview of the recently completed Creek Fire Emergency Water Distribution Project. Mr. Bernal stated that on September 23, 2020, the county decided to start allowing Creek Fire residents to re-populate the area and in doing so realized that there was no potable water. It was then decided that bottled water needed to be distributed to the returning residents. The County reached out to LCC and asked us to assist with this project. LCC mobilized and staffed four distribution stations throughout the Shaver area; Bald Mountain Fire Station, Pine Ridge Elementary School, Cressman's and the Shaver Lake Community Center. The Shaver Lake Community Center became the hub of the recovery/donation center where the community was able to go and obtain what they needed.

Each station was set up as a drive thru area. Residents drove up and staff provided cases of water and loaded it onto their vehicles. Personal protection equipment (PPE) was provided to staff and they were instructed to limit their inter-actions with the residents as much as possible.

Mr. Bernal stated that LCC staff and corpsmembers did a great job working with the community in a highly emotional situation. There were a lot of upset people who had lost everything, and people who were just shocked by the devastation caused by the fire. Approximately 2,400 cases of water

were provided to the community. The county also provided free dump stations for the community to get rid of their fire debris. A video was shared with the committee members.

Shawn introduced Iveth Garcia Frias and Nickie Ortiz, LCC Corpsmembers, who shared their experience working on this project.

Iveth Garcia stated that she was very impressed by what she saw, several houses and stores that were burned down and nothing left behind. Listening to residents sharing their losses, “one couple had purchased a home for their honeymoon and it burned down with all their memories in it” was sad.

Nickie Ortiz stated that he also worked at the Creek Fire and helped with the water distribution. He said that there were a lot of burned down trees, houses, and businesses that were affected by the fire. Nickie also stated that residents were waiting for their water wells to get tested in order for them to have fresh clean water.

II. REVIEW AND APPROVAL OF MINUTES:

M/S/C –Nichols/Del Rincon to approve the August 19, 2019 and February 21, 2020 meeting minutes. All in favor.

III. WORK TRAINING PROJECTS

A detailed list of work training projects was distributed at the meeting along with the Advisory Committee agenda packet. Several projects were highlighted. Shawn Riggins provided a brief update on LCC’s activities/events since last Committee meeting as follows:

Shawn Riggins provided an update on LCC’s activities during the COVID-19 pandemic. Shawn stated that LCC was preparing to open the office to the public in early August but due to the increased numbers, the office remained closed thru the end of the month. LCC continues to operate with reduced crews, following COVID-19 protocols. Residents can drop off e-waste and used mattresses, fill out applications for school enrollment and training program. All activities take place outside.

Shawn stated that LCC has partnered with the Mattress Recycling Council and is now a used mattress collection site. A 53’ container is located on site to store the mattresses. Residents can drop off or LCC staff can pick up at resident’s homes. LCC charges \$25 per mattress o, or \$40 for a mattress and box spring to pick up.

Shawn stated that at the beginning of October, Anthem BlueCross approached LCC seeking a partnership to provide drive thru flu-shot clinic on site. LCC entered into an agreement with Anthem BlueCross and begun offering weekly drive-thru community flu shot clinics on October 22, 2020 and will continue thru November 24, 2020.

In addition, LCC continues the partnership with the Community Food Bank. The partnership with the food bank started in July under COVID-19 funding where staff and corpsmembers assist with sorting and packing food. The project was scheduled to end in September however; the contract was extended to November with a possibility of continuing thru 2021.

Shawn stated that a Prop 84 grant application was submitted to the state. Prop 84 funding will be used to install an automated gate at the front of the building and replace seven (7) HVAC systems in the classrooms.

Shawn stated that he is currently working on a Prop 68 grant application, which is due on November 30. The funding will be used to finish the development of the vocational training building second floor, phase 3. A solicitation for construction services, to install the elevator phase 1, and begin the development of the second story phase 2, was released this week and posted on the EOC website.

Elisa Sgambellone, Senior Services Manager, provided an update on the YouthBuild Charter School (YCSC), LCC's education partner. Elisa stated that the school just completed its first trimester and will be ending the second trimester after the Thanksgiving break. YCSC will continue with distance learning.

Joshua Soleno and David Clark provided an update on the Central Valley Forestry Corps, a partnership with the Fresno WIB and Reedley College. The project is in its 16th week of the second cohort with 20 participants. The work component portion will start on December 14. Participants have completed 12 weeks of didactic training and have received several certifications, OSHA 10, First Aid/CPR, FEMA certifications, and are currently at Reedley College diving into fuels management, fire suppression, and receiving all their national wild land coordinator group S-series classes. At the end of the training participants will receive approximately 12 certificates that are recognized by federal and state agencies.

Caroline Garcia, YouthBuild Program Manager, provided an update on the YouthBuild program. Caroline stated that three students will be enrolled this week, goal is to enroll 84, 42 per cohort and recruitment continues. Self-Help Enterprises (SHE) continues to be the construction partner. Construction supervisors have been certified in HBI/PACT and NCCER curriculum.

Caroline also provided an update on the YouthBuild AmeriCorps program. Caroline stated that Program year 2018-2019 was just completed. The 2019-2020 program has 12 members enrolled, currently active and earning hours towards their education awards. The 2020-2021 grant year just begun with one full time member currently enrolled and six pending enrollment.

Julio Lopez, Recycling Program Manager, provided an update on LCC's recycling program. Julio stated that the recycling program continues CRV, e-waste, tire, and mattress collection. The Friant Buyback Center remains open Monday – Friday, closed Saturday due to COVID-19 restrictions.

Lee Xiong, Cal CRG Specialist, provided an update on the Cal CRG program. Lee stated the services were scheduled to begin in March but were delayed due to COVID-19. The corpsmember/student referrals for mental health, substance abuse, LGBTQ, and legal services has started, but due to the pandemic corpsmembers and students are dropping from the program.

IV. CORPSMEMBER/STUDENT DEVELOPMENT REPORT

In the interest of time, this item was not covered.

Community Service Events

A detailed list was distributed at the meeting along with the Advisory Committee agenda packet.

Meeting Adjourned 12:51 p.m.

Respectfully Submitted,
Shawn Riggins, Director
Fresno EOC Local Conservation Corps



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

Zero Fare Clean Air Act

As an agency created in the Civil Rights movement, we support initiatives which provide opportunities to those in need. This is why we support Fresno City Council member Tyler Maxwell's efforts in the Zero Fare Clean Air Act.

With over 70% of our Fresno FAX riders are young women of color and low-income residents using these services to go to work or school. Free fares will help all of Fresno by encouraging more passengers to ride public transportation and improving our air quality in the Central Valley. Providing free rides to Fresno residents will move us one step closer to providing equitable services in our community. Mentions: [KMPH](#) [Fresno Bee](#)

Youth To Help Rename our NEW Program & Design the Logo!

Fresno EOC Health Services project: Promoting Optimal Health for Rural Youth is running a promotional contest to design a logo for and rename their new project. Youth ages 13-18 from rural areas of Fresno County are encouraged to enter. Winners will receive \$50 gift cards. The new project from Health Services will engage youth in rural communities to improve health outcomes and provide reproductive health education. [Contest details are on our website.](#)

Food Resources for Families

As we know, food insecurity is a growing issue in our Fresno County. I attended a press conference with community partners and led by Fresno Unified School District. With changes to COVID-19 meals, we wanted to let our community know how they can receive food for youth and families. Mentions: [Fresno Bee](#), [GV Wire](#)

Access Plus Capital & Black History Month in the News

Board President, Dorothy Thomas is hailed as a Trailblazer for providing access to services. In a separate article, Tate Hill touches on the history of minority-owned businesses and the struggle toward entrepreneurship. Tate also provides information on direct services provided by Access Plus Capital geared at assisting entrepreneurs to build their business and credit opportunities. Mentions: [ABC30 Your Central Valley](#)

22 Students Completed 16 Week HSR Training

The California High-Speed Rail Authority, in partnership with the local Building and Construction Trades Council, Fresno County Economic Development Corporation and Fresno EOC Valley Apprenticeship Connections (VAC), recognized the hard work of the first 22 students to complete the 16-week job training program. Mentions: [Sierra Sun Times](#)

Sanctuary Represented at CCY

Sanctuary and Support Services Director, Misty Gattie-Blanco participated in a legislative briefing on behalf of California Coalition for Youth (CCY). Discussions centered on the bills that CCY is sponsoring to support homeless youth. Those in attendance included both Senate and Assembly representatives and a Speaker's office representative.

Food Express Bus – Rural Communities

As Fresno EOC is preparing to launch a second Food Express Bus to serve rural locations, we are encouraging youth across the county to participate in an art contest from March 1 through March 15. Participants are asked to create their own 'healthy food superhero,' with the purpose of featuring winners on The Rural Food Express Bus. The bus will serve free food to kids and be a dedicated mobile Safe Place, serving five rural areas in Fresno County. More details will be published soon!

COVID-19 Equity/Testing Tuesdays

Testing Tuesday continues to successfully host drive-up and walk-through COVID-19 testing at Fresno EOC Plaza. In January, we held 13 testing events, administered 365 tests, provided 200 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 69 testing events and a total of 2,515 tests administered. Mentions: [KVPR Your Central Valley](#)

We are launching a vaccine clinic this week 2/18/2021 at Gaston Middle School. There is a great need for organizations like ours to help administer coronavirus vaccinations.

Advance Peace Fresno

We are in the process of working with our Communications Team to create a positive promotional narrative on how this program and community can work together. This will help to provide a more complete grant application package to secure additional funding. We are planning town hall meetings with our Change Agents to help promote healthier neighborhoods and we have defined our advisory board.

Healthy Harvest/Cosecha Sana

The call center has received 868 callers and 32 of those opted for Healthy Harvest. 96.5% of callers sought in-home quarantine assistance. No additional referrals have been sent to the COVID-19 Equity Project due to capacity. Currently, African American Coalition is recruiting one employee to work directly with Healthy Harvest referrals

FRESNO EOC AGENCY WIDE EFFORTS

Richard Keyes Memorial Bench update

We have received an initial design and are reviewing for changes needed.

Navigators and Central Intake Update

Central Intake committee has received all proposals and demoed software from potential vendors. We are finalizing our vendor recommendation for final approval.

RACE for Equity

We are moving forward with Results Based Accountability training for our staff. Beginning with the leadership team on 2/19/2021. The Architect Team has selected our areas of focus for installing equity throughout the organization:

1. Diversity and Inclusion Training
2. Leadership Accountability
3. Marketing
4. Diversity and Inclusion Vision, Strategy and Business Case
5. Assessment, Measurement and Research

The Training Committee has begun meeting to discuss plans for ongoing training and program knowledge support around Diversity, Equity and Inclusion.

We have developed a Diversity and Inclusion Assessment Team which will be instrumental in gathering data and helping programs to develop implementation plans on diversity and inclusion objectives related to the five focus areas selected.