



MAY 2020 FINANCE COMMITTEE MEETING

AGENDA

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF AGENDA
4. APPROVAL OF PREVIOUS MINUTES
 - A. MARCH 11, 2020 Meeting Minutes **Approve** Page 2
5. FINANCIAL REPORTS: MARCH 2020 **Accept**
 - A. Agency Financial Statements Page 6
 - B. Head Start Financial Status Report Page 9
6. HEAD START MODULAR BUILDING PURCHASE
 - A. Head Start Modular Building purchases **Approve** Page 26
7. HEAD START MODULAR BUILDING 1303 APPLICATION
 - A. Head Start 0-5 Modular Building 1303 Applications **Approve** Page 30
8. MONITORING REPORT - FRWIB
 - A. Monitoring Report **Accept** Page 42
9. INFORMATIONAL ITEMS **Information**
 - A. HHS Head Start 0-5 Monitoring Status Update Page 45
 - B. Funding List Page 62
 - C. Non-Competitive Procurement Page 66
 - D. Health Insurance Report Page 67
 - E. Investment Report Page 69
 - F. Variance Reports Page 70
 - G. Save our Small Business Loan to Grant Status Update Page 78
10. OTHER BUSINESS
Next meeting: Wednesday, June 10, 2020 at 12:00 PM.
11. ADJOURNMENT

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION
FINANCE COMMITTEE MEETING
WEDNESDAY, MARCH 11, 2020
BOARD ROOM**

MINUTES

1. Garabedian called the meeting to order at 12:03 p.m.
2. Roll call was taken and a quorum was present.

COMMITTEE MEMBERS	PRESENT	STAFF & GUESTS	
Charles Garabedian (chair)	✓	Emilia Reyes	Mike Garcia
Oliver Baines		Michelle Tutunjian	Susan Shiomi
Amparo Cid	✓	Rebecca Heinricy	Kathleen Shivaprasad
Michael Reyna	✓	Steven Warnes	Rosa Pineda
Itzi Robles (via phone)	✓	Darlene Trujillo	Jane Thomas
		Janet Berberian	Jon Escobar
GUEST COMMISSIONERS		Shawn Riggins	
Amy Arambula (via phone)			
Maria (Lupe) Jaime-Mileham			

3. Approval of Agenda

M/S/C –Reyna/Cid to approve the agenda. All in favor.

4. Approval of previous minutes –

Approval of minutes from the meeting on February 13, 2020.

M/S/C - Cid/Reyna to approve the February minutes as presented. All in favor.

5. Financial Reports – January 2020

A. Agency Financial Statements

The Statement of Activities for the one-month period ended January 31, 2020 reported cash revenue of \$7,862,861 and non-cash revenue of \$3,158,560. Total revenue is \$11,021,421. Total operating expenditures are \$11,020,304. There is a small surplus of \$1,117. The 2019 annual budget was presented in the financials as the 2020 budget was pending presentation and Committee approval.

The Statement of Financial Position as of January 31, 2020 reported cash and investment of \$12,693,781 and notes receivable of \$14,339,008 for total assets of \$54,086,983 and liabilities of \$24,588,820. Notes Receivable and Notes Payable are Access Plus Capital related. There were no questions from the Committee.

B. Head Start 0 – 5 Financial Status Report

The January 2020 Head Start and Early Head Start Financial Status Reports were available:

	<u>Annual Budget</u>	<u>January</u>	<u>% of Budget</u>
• Head Start Basic	\$34,916,151	\$3,060,746	9%
• Head Start T & TA	\$390,276	\$1,341	0%
• Early Head Start Basic	\$4,651,280	\$343,875	7%
• Early Head Start T & TA	\$106,922	\$281	0%

Expenses paid for via credit card in January totaled \$1,923 for Head Start and \$2,789 for Early Head Start. Included within these charges are recognition, staff training, supplies, snacks, and computer repairs. There were no questions from the Committee.

M/S/C – Cid/Reyna to approve the financial reports presented. All in favor.

6. 2020 Agency Budget

Heinricy presented the 2020 consolidated Agency budget. The budget is based on a 12 month cycle (January 2020 – December 2020). It does not align with the Funding List presentation which reports full grant award that may be for multiple years. Because some program cycles end in the middle of 2020 (not calendar period), budgets for those programs are based upon the anticipated funding for the year.

Heinricy explained each of the revenue and expense line items. Grant Revenue makes up the largest portion of Revenue. Fee for Service Revenue is mainly from Food Services, Transit and Local Conservation Corps (LCC). Other Program Revenue is internal revenue between programs. Personnel Costs is the highest expense category. Within Personnel, salaries make up approximately 72% of personnel expense, health insurance is 16%, and payroll taxes, worker's compensation, pension, and life insurance are 12%. Contract Services includes Energy Services subcontractor costs (approx. 46%), and Head Start contracts such as meals, meal delivery, transportation, facility repairs, etc. (approx. 33%). Facility Costs include rent/lease expenses, janitorial, utilities, and security costs. The majority of Travel, Mileage & Vehicle Costs is Transit fuel and vehicle repairs and maintenance. Equipment Costs include Energy Services solar equipment (17%) and Head Start Duration equipment costs (50%). Other Head Start Duration costs such as furniture and supplies are included within the other budget line items. Program Supplies & Client Costs include raw food for Food Services, Head Start classroom supplies and disposables, snacks, etc. Cid inquired if Head Start teachers pay for their own classroom supplies. Heinricy responded that the Head Start budget covers these costs. Other Costs include Transit FCRTA fees and Transit parts expense. Non-Cash Revenue and Expenses include WIC and LIHEAP vouchers along with donated parent hours, space, and supplies. The expense categories are based on the current Chart of Accounts groupings.

Heinricy also explained the process of allocating CSBG funds. First, an assessment is done by the programs to determine any existing needs as well as any innovative or new initiative requests for the year. Next, the CEO, Financial Officer(s), and Chief Program/Enterprise Officers will review the requests to balance the requests received along with any new Agency emerging requests against the available funding. Based on this review, a final recommended

budget is developed that is brought to the Board for review and consideration. Reyes mentioned that there will be internal guidelines established for CSBG allocation.

The program specific budgets were also presented. Discussion on various programs were held. Highlights of the area of discussion included:

- The deficit within Fresno Executive Plaza is due to vacant space for which there is no source of reimbursement.
- Cid inquired what the impact would be if the Head Start program was required to close due to COVID-19, and if there would be any possible funding available if needed. Reyes responded that we can talk to Program Specialists and the Federal Government and follow the lead of other programs in similar situations. There is a daily conversation with the County Department of Health regarding any updates on this situation in our area.
- The Sanctuary and Support Services program includes several HUD grants. Tutunjian stated that these grants make up a blend of different types housing projects (permanent, rapid rehousing, etc.) and most are in partnership with other local organizations.
- Reyna mentioned that if SOUL is looking into expanding, there may be a location that could possibly be available soon.
- The CSBG need for Transit is due to items such as pay increases, new fleet requirements, on-going fixed costs, maintenance costs, and rising costs without corresponding increases in revenue from several fixed rate contracts. There are several multi-year contracts that have limited opportunity to negotiate increased rates. Future contracts will be reviewed to ensure that rates can be renegotiated as costs go up.
- CSBG for Employee/Agency Development Efforts includes funds to enhance the Enterprise, Inclusion, Innovation, Wellness and ACT teams. In the past, these employee programs have not been funded and have relied on volunteers and donations.
- Jaime-Mileham inquired if a recent analysis has been done to possibly increase the Indirect Cost Rate charged to the programs, and in turn, lower the CSBG funding that is needed for Administration Departments. Heinrich responded the ICR is computed annually. An analysis could be done to show the impact of increasing the indirect rate, but even a small increase has a large impact on the programs and the services they can provide to the community.

M/S/C – Cid/Reyna to approve the 2020 Agency budget as presented. All in favor.

7. Informational Items

A. HHS Head Start 0-5 Monitoring Update

Heinrich gave an update to the HHS Head Start Quality Improvement Plan. Since the QIP was last presented, several actions have occurred. These include: received approval of the QIP from HHS Region IX, updated the Board on QIP status at the Board meeting, updated organization structure for so Head Start Director reports directly to the CEO, submitted draft of a letter to HHS Region IX requesting an extension of the Final SF-425 and liquidation period was sent to our Fiscal and Program Specialist for feedback, released the RFP for an independent auditor to review facility cost allocation procedures, posted an Accounting Manager job recruitment, reviewed training support requests with Program Specialist, and completed an initial walk through of FEP space. Reyes and

Heinricy confirmed that the independent auditor that is chosen will have no prior work history with Fresno EOC as is stated in the QIP.

B. Health Insurance Report

Warnes presented the Health Insurance Fund Report for January 31, 2020 reflecting a reserve of \$2.8 million, which will cover approximately 2.9 months of average expenditures. Total income through January totaled \$941,547. Total expenses through January were \$905,934 which is less than the average per month (based on the previous 12 months). The goal is to have approximately 4.0 months of expenditures covered in the Health Insurance Fund.

8. Other Business

Reyna inquired if the loan against the line of credit had been repaid. Warnes responded that half of the loan was repaid in February. Due to funds needed for payroll, the other half has not been repaid. The Board will be notified once it has been paid off.

The next Finance Committee meeting is scheduled for Wednesday, April 8, 2020 at 12:00 p.m.

9. The meeting was adjourned at 1:43 p.m.

Respectfully submitted,

Charles Garabedian, Chair



FINANCE COMMITTEE MEETING

Date: May 13, 2020	Program: Finance
Agenda Item #: 5	Officer: Rebecca Heinrich
Subject: Financial Reports	Officer: Salam Nalia

Recommended Action

Staff recommends Committee acceptance of the unaudited Financial Statements and the unaudited Financial Status Report for the Head Start 0-5 program as of March 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 commissioners understand the financial situation of the organization, which includes ensuring financial statements for each month are available for each meeting of the Board of Commissioners. As such, the monthly financials for Fresno EOC (consolidated) and Head Start are provided for review and acceptance.

Fiscal Impact

- (A) Agency Statement of Activities and Statement of Financial Position:
As of March 31, 2020, the Agency had preliminary revenue of \$11.0 million, including \$3.2 million of in-kind contributions, and net operating surplus of \$1,117. In comparison, the Agency had revenue of \$11.0 million including in-kind of \$3.2 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)
 - Early Head Start – Basic; Early Head Start – Training & Technical Assistance (T&TA)

A request to carryover Duration funding from 2019 into 2020 will be submitted to HHS for approval. The budget and expenditure tracking specific to the Duration funding will resume once the carry-over approval is received.

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

	A	B	A - B	C	D	B - D
	BUDGET JAN - DEC 2020	ACTUAL MAR 2020	BUDGET BALANCE REMAINING	ACTUAL JAN - DEC 2019	ACTUAL MAR 2019	ACTUAL 2020 vs 2019 Differences
REVENUES AND SUPPORT						
GRANT REVENUE	\$ 82,029,680	\$ 17,712,370 22%	\$ 64,317,310	70,709,469	\$ 17,750,386	(38,016)
REVOLVING LOAN GRANT REVENUE	-	-	-	131,700	-	-
CHARGES FOR SERVICES	16,426,275	3,813,778 23%	12,612,497	15,660,620	3,359,582	454,196
OTHER PROGRAM REVENUE	3,536,400	882,803 25%	2,653,597	3,771,212	1,076,904	(194,101)
CONTRIBUTIONS	69,685	16,191 23%	53,494	343,482	218,678	(202,487)
MISCELLANEOUS INCOME	219,265	39,400 18%	179,865	218,354	48,634	(9,234)
INTEREST & INVESTMENT INCOME	96,000	8,653 9%	87,347	47,174	63,289	(54,636)
AFFILIATE INTEREST INCOME	977,720	242,807 25%	734,913	885,834	194,500	48,307
RENTAL INCOME	1,256,595	348,890 28%	907,705	1,234,487	317,819	31,071
TOTAL CASH REVENUE	\$ 104,611,620	\$ 23,064,892 22%	\$ 81,546,728	\$ 93,002,332	\$ 23,029,792	35,100
IN KIND REVENUE	\$ 32,991,055	\$ 8,516,127 26%	\$ 24,474,928	35,264,852	\$ 9,505,152	(989,025)
TOTAL REVENUE & SUPPORT	137,602,675	31,581,019 23%	106,021,656	128,267,184	32,534,944	(953,925)
EXPENDITURES						
PERSONNEL COSTS	\$ 66,198,180	\$ 16,224,653 25%	\$49,973,527	59,653,510	\$ 15,437,713	786,940
ADMIN SERVICES	5,810,400	1,083,139 19%	4,727,261	5,124,490	1,114,844	(31,705)
PROFESSIONAL SERVICES - AUDIT	103,915	18,771 18%	85,144	94,883	19,147	(376)
CONTRACT SERVICES	11,712,675	1,712,983 15%	9,999,692	8,459,184	2,102,307	(389,324)
FACILITY COSTS	5,345,730	1,291,485 24%	4,054,245	5,165,716	1,201,031	90,454
TRAVEL, MILEAGE, VEHICLE COSTS	2,691,175	414,138 15%	2,277,037	2,833,819	644,137	(229,999)
EQUIPMENT COSTS	1,717,700	148,663 9%	1,569,037	1,626,881	197,795	(49,132)
DEPRECIATION - AGENCY FUNDED	345,000	90,451 26%	254,549	342,955	84,502	5,949
OFFICE EXPENSE	1,877,600	294,403 16%	1,583,197	1,809,317	460,980	(166,577)
INSURANCE	804,060	186,709 23%	617,351	780,046	184,884	1,825
PROGRAM SUPPLIES & CLIENT COSTS	7,625,880	1,541,059 20%	6,084,821	6,806,341	1,491,533	49,526
INTEREST EXPENSE	145,275	29,393 20%	115,882	103,495	9,704	19,689
OTHER COSTS	234,030	27,149 12%	206,881	199,486	79,697	(52,548)
TOTAL CASH EXPENDITURES	\$ 104,611,620	\$ 23,062,996 22%	\$ 81,548,624	93,000,123	\$ 23,028,274	34,722
IN KIND EXPENSES	\$ 32,991,055	\$ 8,516,127 26%	\$ 24,474,928	35,264,852	\$ 9,505,152	(989,025)
TOTAL EXPENDITURES	137,602,675	31,579,123 23%	106,023,552	128,264,975	32,533,426	(954,303)
OPERATING SURPLUS (DEFICIT)	\$ -	\$ 1,896	\$ (1,896)	\$ 2,209	\$ 1,518	378
OTHER INCOME / EXPENSE						
TRANSIT GRANT ASSET DEPRECIATION		(122,583)	122,583	(414,107)	(98,951)	(23,632)
NET SURPLUS (DEFICIT)	\$ -	\$ (120,687)	120,687	\$ (411,898)	\$ (97,433)	(23,254)

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

	2020	2019	Differences
ASSETS			
CASH & INVESTMENTS	\$ 9,514,051	\$ 13,205,509	\$ (3,691,458)
ACCOUNTS RECEIVABLE	9,508,142	8,391,624	1,116,518
PREPAIDS/DEPOSITS	264,036	206,575	57,461
INVENTORIES	202,838	140,229	62,609
PROPERTY, PLANT & EQUIPMENT	14,375,476	15,197,308	(821,832)
NOTES RECEIVABLE	15,301,417	11,141,768	4,159,649
TOTAL ASSETS	\$ 49,165,960	\$ 48,283,013	\$ 882,947
LIABILITIES			
ACCOUNTS PAYABLE	\$ 1,183,335	\$ 2,196,573	\$ (1,013,238)
ACCRUED PAYROLL LIABILITIES	1,971,222	3,821,483	(1,850,261)
DEFERRED REVENUE	2,333,957	1,039,174	1,294,783
NOTES PAYABLE	12,436,523	10,420,706	2,015,817
HEALTH INSURANCE RESERVE	3,477,359	3,067,701	409,658
OTHER LIABILITIES	1,583,564	2,004,865	(421,301)
TOTAL LIABILITIES	\$ 22,985,960	\$ 22,550,502	\$ 435,458
FUND BALANCE			
CURRENT OPERATING EARNINGS (YTD)	\$ 1,896	\$ 1,518	\$ 378
UNRESTRICTED NET ASSETS	12,933,727	12,331,624	602,103
REVOLVING LOAN FUND	2,788,196	2,366,895	421,301
INVESTMENT IN GENERAL FIXED ASSETS	10,456,181	11,032,474	(576,293)
TOTAL FUND BALANCE	\$ 26,180,000	\$ 25,732,511	\$ 447,489
TOTAL LIABILITIES AND FUND BALANCE	\$ 49,165,960	\$ 48,283,013	\$ 882,947

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
March 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	\$19,612,838	\$1,429,785	\$4,824,781	\$14,788,057				
Fringe Benefits	7,637,343	692,418	2,236,237	5,401,106				
Total Personnel	27,250,181	\$2,122,203	7,061,018	20,189,163				
Travel	10,977	-	15	10,962	-	-	-	-
Equipment*	-	-	-	-	-	-	-	-
Supplies	586,152	19,025	88,178	497,974	43,156	-	105	43,051
Contractual	863,268	113,864	326,355	536,913	468	15	17	451
Facilities /Construction								
Other:								
Food Cost	986,535	132,264	208,782	777,753				
Transportation	580,105	41,871	166,803	413,302				
Staff Mileage	217,507	14,063	55,696	161,811				
Field Trips, including Transportation	34,783	-	-	34,783				
Space	748,831	68,267	204,251	544,580				
Utilities / Telephone / Internet	498,258	16,000	73,628	424,630				
Publication/Advertising/Printing	42,168	-	3,550	38,618				
Repair/Maintenance Building	366,935	72,576	110,203	256,732				
Repair/Maintenance Equipment	28,509	273	1,053	27,456				
Property & Liability Insurance	154,446	11,356	34,070	120,376				
Parent Involvement / CWPC	75,048	3,820	9,118	65,930				
Other Costs*	36,437	1,473	19,321	17,116				
Staff & Parent Training					319,424	7,362	17,306	302,118
Total Direct Charges	\$32,480,140	\$2,617,055	8,362,041	\$24,118,099	\$363,048	7,377	\$17,428	\$345,620
Total Indirect Charges	\$2,436,011	\$196,279	\$627,153	\$1,808,858	\$27,228	\$553	\$1,307	\$25,921
Total Federal Expenditures	\$34,916,151	\$2,813,334	8,989,194	\$25,926,957	\$390,276	7,930	\$18,735	\$371,541
% of Annual Budget Expended to Date			26%				5%	
Non-Federal Share	\$8,729,038	\$703,334	\$2,247,299	\$6,481,740	\$97,569	\$1,983	\$4,684	\$92,885

Credit Card Expenses: Credit card statement dated 3/1/20 - 3/31/20			
March 2020 expenses			
Staff Training	\$	330	American Red Cross - CPR Training
Staff Training		253	Courtyard Marriott (lodging): Expanding ECE apprenticeships - convening
Staff Training		807	City of Fresno Convention Center - facility fee - additional space - In-service training for staff
Staff Training		1368	BW Island Hotel - lodging
Staff Training		500	Teachstone Training - Pre-K class calibration (4 staff)
Staff Training		1,260	American Red Cross - Adult & pediatric first aid CPR/ AED Training (42 staff)
Staff Training		(1,275)	Refund for canceled training
Supplies - Medical		753	SOC Foods Lab Inc. - Mainstay emergency food rations and drinking water
Supplies - Kitchen		95	Walmart.com- Water filters
Supplies - Classroom		1,204	Walmart & Target - diapers, training pants, baby wipes, disinfectant spray, sippy cups, spoons, & adaptive items for special needs children
Parent Engagement Supplies		321	Dollar Tree, Amazon, Pharmapacks - First aid kits, LPC training school readiness transitional kinder supplies, crayons, pencils, tote bags
Licensing Fees		78	Selma City Hall - Renew business license for Roosevelt & Washington HS
Parent Training		86	Dollar Tree - canvas bags, dry erase boards, color books for Satellite HB
Nutrition Education		468	Jim Coleman LTD - National Nutrition Month poster, Eating Right for Healthy Weight, trifold pkg, promo kits, logo stickers, banners
Contract Services - Facility Repairs		230	Azuga Fleet - vehicle tracking maintenance support
	\$	6,478	

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
March 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	\$3,058,209	\$212,364	\$631,854	\$2,426,355	\$44,714	\$0	\$0	\$44,714
Fringe Benefits	699,659	75,904	236,951	462,708	11,608	-	-	11,608
Total Personnel	3,757,868	288,268	868,805	2,889,063	56,322	-	-	56,322
Travel	-	-	-	-	-	-	-	-
Equipment*	-	-	-	-	-	-	-	-
Supplies	113,693	2,830	13,075	100,618	1,500	-	-	1,500
Contractual	138,811	28,586	47,662	91,149	128	1	1	127
Facilities /Construction								
Other:								
Food Cost	10,638	1,853	3,415	7,223				
Transportation	3,371	352	1,039	2,332				
Staff Mileage	37,680	1,218	6,469	31,211				
Field Trips, including Transportation	-	-	-	-				
Space	77,171	11,470	34,904	42,267				
Utilities / Telephone / Internet	64,717	6,011	18,023	46,694				
Publication/Advertising/Printing	5,640	-	285	5,355				
Repair/Maintenance Building	77,482	710	4,092	73,390				
Repair/Maintenance Equipment	10,436	18	168	10,268				
Property & Liability Insurance	20,007	1,534	4,603	15,404				
Parent Involvement / CWPC	4,630	139	570	4,060				
Other Costs*	4,628	12	833	3,795				
Staff & Parent Training					41,512	297	1,001	40,511
Total Direct Charges	\$4,326,772	343,001	\$1,003,943	\$3,322,829	\$99,462	\$298	\$1,002	\$98,460
Total Indirect Charges	\$324,508	\$25,725	\$75,296	\$249,212	\$7,460	\$22	\$75	\$7,385
Total Federal Expenditures	\$4,651,280	368,726	\$1,079,239	\$3,572,041	\$106,922	\$320	\$1,077	\$105,845
% of Annual Budget Expended to Date			23%				1%	
Non-Federal Share	\$1,162,820	\$92,182	\$269,810	\$893,010	\$26,730	\$80	\$269	\$26,461

Credit Card Expenses: Credit card statement dated 3/1/20 - 3/31/20	
March 2020 expenses	
Contract Services - Physicals	80 Stay Well Medical- physical exams for one staff
Supplies - Classroom	305 Target.com & Amazon - classroom supplies, books, 123 count with me, board and nursery rhyme books, float & squeak duck baby bath pieces
Supplies - Disposables	1,295 Costco.com - diapers baby wipes, comfort mats
Licensing Fees	39 Selma City Hall - Renew business license for EHS Selma
Contract Services - Facility Repair	23 Azuga Fleet - vehicle tracking maintenance support
	\$ 1,742



HS

Statement Expenses

05/07/2020 10:59 AM PT
Requested By: HARRISON, THELMA

Cardholder Summary

Cardholder Name:	████████████████████	Start Date:	03/01/2020
Card Number:	xxxx-xxxx-xxxx-████████	End Date:	03/31/2020
Status:	Closed	Reminder Period:	04/01/2020 through 04/06/2020
Charges:	4,252.13 USD	Grace Period:	04/07/2020 through 04/13/2020
Out-of-pocket:	0.00 USD	Approval Period:	04/14/2020 through 04/19/2020
Total Amount:	4,252.13 USD		

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	02/28/2020	03/02/2020	City Of Fresno/smg Fresno,CA		ACCTS PAY(Accts Pay)	No	807.30 USD / 807.30
	PROGRAM		PROJECT				
2.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	02/29/2020	03/02/2020	Courtyard Marriott Cal Sacramento,CA		ACCTS PAY(Accts Pay)	No	253.14 USD / 253.14
	PROGRAM		PROJECT				
3.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/03/2020	03/04/2020	Wal-mart #2985 Fresno,CA	01-5766 - PROGRAM SUPPLIES - CLASSROOM	ACCTS PAY(Accts Pay)	Yes	596.65 USD / 596.65
	Description	PO#271420 DISABILITIES HS					
	PROGRAM	ALL PROJECTS	PROJECT	41003			
4.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/04/2020	03/05/2020	Wal-mart #2985 Fresno,CA	Split		Yes	503.98 USD / 503.98
5.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/10/2020	03/11/2020	Bw Islandhotelmarina. 6192220561,CA		ACCTS PAY(Accts Pay)	No	437.27 USD / 437.27
	PROGRAM		PROJECT				
6.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/10/2020	03/11/2020	Bw Islandhotelmarina. 6192220561,CA		ACCTS PAY(Accts Pay)	No	448.53 USD / 448.53
	PROGRAM		PROJECT				
7.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency

03/10/2020	03/11/2020	Bw Islandhotelmartina. 6192220561,CA	ACCTS PAY(Accts Pay)	No	482.35 USD / 482.35		
PROGRAM		PROJECT					
8.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/12/2020	03/13/2020	Walmart.com 800-966-6546,AR	01-5760 - PROGRAM SUPPLIES - KITCHEN	ACCTS PAY(Accts Pay)	Yes	95.43 USD / 95.43
Description		PO#272265 WATER FILTER HS					
PROGRAM		ALL PROJECTS		PROJECT		41000	
9.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/12/2020	03/13/2020	Selma City Hall Selma,CA	01-5210 - LICENSING FEES	ACCTS PAY(Accts Pay)	Yes	39.00 USD / 39.00
Description		PO#272268 RENEW BUS LICENSE ROOSEVELT HS					
PROGRAM		ALL PROJECTS		PROJECT		41000	
10.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/12/2020	03/13/2020	Selma City Hall Selma,CA	01-5210 - LICENSING FEES	ACCTS PAY(Accts Pay)	Yes	39.00 USD / 39.00
Description		PO#272271 BUS LICENSE WASHINGTON HS					
PROGRAM		ALL PROJECTS		PROJECT		41000	
11.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/12/2020	03/13/2020	Selma City Hall Selma,CA	01-5111 - CONTRACT SERVICES - FACILITY REPAIR	ACCTS PAY(Accts Pay)	Yes	39.00 USD / 39.00
Description		PO#271969 EHS SELMA					
PROGRAM		ALL PROJECTS		PROJECT		45000	
12.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/13/2020	03/16/2020	Dollar Tree Sanger,CA	01-5740 - PARENT TRAINING	ACCTS PAY(Accts Pay)	Yes	85.89 USD / 85.89
Description		PO#272137 SANGER SAT HB -MAGALA CANVAS BAG, DRY ERASE BOARDS, COLOR BOOKS ETC					
PROGRAM		ALL PROJECTS		PROJECT		41020	
13.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/13/2020	03/16/2020	Dollar Tree Sanger,CA	01-5748 - PARENT ENGAGEMENT - SUPPLIES	ACCTS PAY(Accts Pay)	Yes	94.59 USD / 94.59
Description		PO#271569 SANGER HS HB SUPPLIES					
PROGRAM		ALL PROJECTS		PROJECT		44490	
14.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/16/2020	03/17/2020	American Red Cross 800-733-2767,DC	01-5792 - STAFF TRAINING	ACCTS PAY(Accts Pay)	Yes	330.00 USD / 330.00
Description		PO#272178 ADULT AND PEDIATRIC FIRST AID/CPR/AED TRAINING					
PROGRAM		ALL PROJECTS		PROJECT		41020	

Total Charges: 4,252.13 USD



Statement Expenses

 05/07/2020 11:00 AM PT
 Requested By: HARRISON, THELMA

Cardholder Summary

Cardholder Name:	[REDACTED]	Start Date:	03/01/2020
Card Number:	XXXX-XXXX-XXXX-XXXX	End Date:	03/31/2020
Status:	Closed	Reminder Period:	04/01/2020 through 04/06/2020
Charges:	1,051.07 USD	Grace Period:	04/07/2020 through 04/13/2020
Out-of-pocket:	0.00 USD	Approval Period:	04/14/2020 through 04/19/2020
Total Amount:	1,051.07 USD		

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/04/2020	03/05/2020	Target Plus 763-440-5234,MN	01-5766 - PROGRAM SUPPLIES - CLASSROOM	ACCTS PAY(Accts Pay)	Yes	44.38 USD / 44.38
	Description PO#271421 2-TRI-ME 3-IN-1 CUBE CHAIR						
	PROGRAM ALL PROJECTS		PROJECT 41003				
2.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/04/2020	03/05/2020	Target Plus 763-440-5234,MN	01-5766 - PROGRAM SUPPLIES - CLASSROOM	ACCTS PAY(Accts Pay)	Yes	59.37 USD / 59.37
	Description PO#271421 2-TRI-ME 3-IN-1 CUBE CHAIR						
	PROGRAM ALL PROJECTS		PROJECT 41003				
3.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/04/2020	03/05/2020	Target Plus 763-440-5234,MN	01-5766 - PROGRAM SUPPLIES - CLASSROOM	ACCTS PAY(Accts Pay)	Yes	0.01 USD / 0.01
	Description PO#271421 2-TRI-ME 3-IN-1 CUBE CHAIR						
	PROGRAM ALL PROJECTS		PROJECT 41003				
4.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/04/2020	03/06/2020	Sos Food Lab Inc. 305-5949933,FL	01-5774 - PROGRAM SUPPLIES - MEDICAL	ACCTS PAY(Accts Pay)	Yes	753.03 USD / 753.03
	Description PO#272115 PARTS: GPS GROUP UNIT, SIF, SIW 60 EMERGENCY DRINKING WATER CASE 5244 E. PINE HS WAREHOUSE						
	PROGRAM		PROJECT				
5.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/05/2020	03/09/2020	Inn At The Pier 949-5967977,CA		ACCTS PAY(Accts Pay)	No	172.06 USD / 172.06
	PROGRAM		PROJECT				
6.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/06/2020	03/09/2020	Pharmapacks, Llc		ACCTS	No	42.58 USD /

855-797-2257,NY				PAY(Accts Pay)		42.58
PROGRAM			PROJECT			
7.						
Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
03/10/2020	03/11/2020	Amzn Mktp Us Zp0g09u43 Am Amzn.com/bill,WA	01-5748 - PARENT ENGAGEMENT - SUPPLIES	ACCTS PAY(Accts Pay)	Yes	84.13 USD / 84.13
Description		PO#272250 HORON HS -SUPPLIES: CRAYOLA, PENCIL POUCH, PENCILS, TOTE BAGS				
PROGRAM		ALL PROJECTS		PROJECT 42465		
8.						
Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
03/10/2020	03/11/2020	Unh Learn For Life Durham,NH		ACCTS PAY(Accts Pay)	No	(1,000.00) USD / (1,000.00)
PROGRAM		PROJECT				
9.						
Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
03/12/2020	03/13/2020	Amzn Mktp Us Gj0o06lt3 Am Amzn.com/bill,WA	01-5748 - PARENT ENGAGEMENT - SUPPLIES	ACCTS PAY(Accts Pay)	Yes	49.95 USD / 49.95
Description		PO#272251 LPC TRAINING SCHOOL READINESS TRANSITIONAL KINDER SUPPLIESFAIRMONT HS				
PROGRAM		PROJECT				
10.						
Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
03/12/2020	03/13/2020	Amzn Mktp Us 9s36a12y3 Amzn.com/bill,WA	01-5748 - PARENT ENGAGEMENT - SUPPLIES	ACCTS PAY(Accts Pay)	Yes	49.95 USD / 49.95
Description		PO#272252 LPC TRAINING SCHOOL READINESS TRANSITIONAL KINDER				
PROGRAM		ALL PROJECTS		PROJECT 42438		
11.						
Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
03/13/2020	03/16/2020	Jim Coleman Ltd #3 847-963-8100,IL	01-5738 - NUTRITION EDUCATION	ACCTS PAY(Accts Pay)	Yes	467.67 USD / 467.67
Description		PO#272248 SUUPLIES TO PROMOTE NATIONAL NUTRITION MONTH				
PROGRAM		ALL PROJECTS		PROJECT 41020		
12.						
Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
03/17/2020	03/18/2020	Teachstone Training Www.teachston,VA	01-5792 - STAFF TRAINING	ACCTS PAY(Accts Pay)	Yes	500.00 USD / 500.00
Description		PO#272143 PRE K CLASS CALIBRATION \$125.00 EA				
PROGRAM		ALL PROJECTS		PROJECT 41020		
13.						
Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
03/18/2020	03/19/2020	Inn At The Pier Pismo Beach,CA		ACCTS PAY(Accts Pay)	No	(172.06) USD / (172.06)
PROGRAM		PROJECT				

Total Charges: 1,051.07 USD

‡ - The Receipt Submitted column indicates that a receipt was submitted via fax, email, at the statement level, or using a system other than the Commercial Card Expense Reporting service.

---End of Report---



EHS

Statement Expenses

05/07/2020 12:10 PM PT
Requested By: HARRISON, THELMA

Cardholder Summary

Cardholder Name:	[REDACTED]	Start Date:	03/01/2020
Card Number:	xxxx-xxxx-xxxx [REDACTED]	End Date:	03/31/2020
Status:	Closed	Reminder Period:	04/01/2020 through 04/06/2020
Charges:	1,405.08 USD	Grace Period:	04/07/2020 through 04/13/2020
Out-of-pocket:	0.00 USD	Approval Period:	04/14/2020 through 04/19/2020
Total Amount:	1,405.08 USD		

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/02/2020	03/02/2020	Target.com 800-591-3869,MN	01-5766 - PROGRAM SUPPLIES - CLASSROOM	ACCTS PAY(Accts Pay)	Yes	43.12 USD / 43.12
	Description PO#271952 EHS CLASSROOM SUPPLIES 01-5766-49920						
	PROGRAM PROJECT						
2.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	02/28/2020	03/02/2020	Www Costco Com 800-955-2292,WA	01-5769 - PROGRAM SUPPLIES - DISPOSABLES	ACCTS PAY(Accts Pay)	Yes	683.81 USD / 683.81
	Description PO#271959 DIAPERS AND BABY WIPES EHS -CDC						
	PROGRAM ALL PROJECTS PROJECT 45001						
3.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	02/28/2020	03/02/2020	Www Costco Com 800-955-2292,WA	01-5769 - PROGRAM SUPPLIES - DISPOSABLES	ACCTS PAY(Accts Pay)	Yes	107.92 USD / 107.92
	Description PO#271959 DIAPERS AND BABY WIPES EHS -CDC						
	PROGRAM ALL PROJECTS PROJECT 45001						
4.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	02/28/2020	03/02/2020	Www Costco Com 800-955-2292,WA	01-5769 - PROGRAM SUPPLIES - DISPOSABLES	ACCTS PAY(Accts Pay)	Yes	107.92 USD / 107.92
	Description PO#271958 BABY WIPES AND COMFORT MATS EHS CDC						
	PROGRAM ALL PROJECTS PROJECT 45001						
5.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	02/28/2020	03/02/2020	Www Costco Com 800-955-2292,WA	01-5769 - PROGRAM SUPPLIES - DISPOSABLES	ACCTS PAY(Accts Pay)	Yes	107.92 USD / 107.92
	Description PO#271958 BABY WIPES AND COMFORT MATS EHS CDC						
	PROGRAM ALL PROJECTS PROJECT 45001						
6.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	02/28/2020	03/02/2020	Www Costco	01-5769 - PROGRAM	ACCTS	Yes	107.81 USD /

	Com 800-955-2292,WA	SUPPLIES - DISPOSABLES	PAY(Accts Pay)	107.81		
Description	PO#271957 EHS CDC BB WIPES AND DIAPERS					
PROGRAM	ALL PROJECTS	PROJECT	45001			
7.						
Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
02/28/2020	03/02/2020	Www Costco Com 800-955-2292,WA	01-5769 - PROGRAM SUPPLIES - DISPOSABLES	ACCTS PAY(Accts Pay)	Yes	179.95 USD / 179.95
Description	PO#271957 EHS CDC BB WIPES AND DIAPERS					
PROGRAM	ALL PROJECTS	PROJECT	45001			
8.						
Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
03/03/2020	03/04/2020	Staywell Staywellfresn,CA	01-5143	ACCTS PAY(Accts Pay)	Yes	80.00 USD / 80.00
Description	PO#271960 PHYSICAL YALET SARAVIA EHS 01-5143 NOT IN W/F					
PROGRAM	ALL PROJECTS	PROJECT	45000			
9.						
Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
03/11/2020	03/12/2020	Spl Freedom Network Usa 202-7687338,DC	01-5792 - STAFF TRAINING	ACCTS PAY(Accts Pay)	Yes	(275.00) USD / (275.00)
Description	PO#272337 REFUND CONFERENCE REGISTRATION SARAH JOHNSTON -FREEDOM NETWORK USA MARCH 18-19 2020 CVAHT					
PROGRAM	ALL PROJECTS	PROJECT	80379			
10.						
Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
03/12/2020	03/13/2020	Amzn Mktp Us B86843xk3 Amzn.com/bill,WA	01-5766 - PROGRAM SUPPLIES - CLASSROOM	ACCTS PAY(Accts Pay)	Yes	261.63 USD / 261.63
Description	PO#271964 CLASSROOM SUPPLIES: BOOKS, 123 COUNT WITH ME, BOARD BOOKS EHS 01-5766-49915 PROJECT CODE NOT W-F					
PROGRAM			PROJECT			

Total Charges: 1,405.08 USD

‡ - The Receipt Submitted column indicates that a receipt was submitted via fax, email, at the statement level, or using a system other than the Commercial Card Expense Reporting service.

---End of Report---



Statement Expenses

 05/07/2020 11:49 AM PT
 Requested By: HARRISON, THELMA

Cardholder Summary

Cardholder Name:	[REDACTED]	Start Date:	03/01/2020
Card Number:	xxxx-xxxx-xxxx	End Date:	03/31/2020
Status:	Closed	Reminder Period:	04/01/2020 through 04/06/2020
Charges:	4,955.99 USD	Grace Period:	04/07/2020 through 04/13/2020
Out-of-pocket:	0.00 USD	Approval Period:	04/14/2020 through 04/19/2020
Total Amount:	4,955.99 USD		

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency	
	03/02/2020	03/03/2020	Earthdayfr Earth Day Httpsearthday,CA	01-5737 - OUTREACH	ACCTS PAY(Accts Pay)	Yes	25.00 USD / 25.00	
	Description PO#272626 REGISTRATION BOOTH EARTH DAY FRESNO							Not Head Start
	PROGRAM		PROJECT					
2.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency	
	03/02/2020	03/04/2020	Sunpower Corporation 855-9777867,CA	01-5810 - TRAINING OTHER	ACCTS PAY(Accts Pay)	Yes	12,600.00 USD / 12,600.00	
	Description PO#S 272632, 272633, 272634, 272635, 272636SOLAR DAP TRAINING ENERGY SERVICES PROJECT CODE 77302 NOT W/F							Not Head Start
	PROGRAM		ALL PROJECTS	PROJECT				
3.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency	
	03/03/2020	03/04/2020	American Air0012119067906 Fort Worth,TX	01-5792 - STAFF TRAINING	ACCTS PAY(Accts Pay)	Yes	881.41 USD / 881.41	
	Description PO#272370 SARAH JOHNSTON OVC ISM GRANTEE MEETING -WASHINGTON DC. 4-5-20 TO 4-8-20							Not Head Start
	PROGRAM		PROJECT					
4.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency	
	03/05/2020	03/06/2020	Wal-mart #2001 Fresno,CA	01-5806 - SUPPORTIVE COSTS - OTHER	ACCTS PAY(Accts Pay)	Yes	68.79 USD / 68.79	
	Description PO#272430 SHIRTS, PANTSE AND T							Not Head Start
	PROGRAM		ALL PROJECTS	PROJECT	57103			
5.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency	
	03/05/2020	03/06/2020	Dnh Domain Hosting Svcs 480-6242500,AZ		ACCTS PAY(Accts Pay)	No	479.88 USD / 479.88	
	PROGRAM		PROJECT					Not Head Start
6.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency	
	03/06/2020	03/09/2020	Hyatt House New Orleans 5046483118,LA		ACCTS PAY(Accts Pay)	No	1,336.40 USD / 1,336.40	
	PROGRAM		PROJECT					Not Head Start
7.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency	

03/06/2020	03/09/2020	Hyatt House New Orleans 5046483118,LA	ACCTS PAY(Accts Pay)	No	1,280.08 USD / 1,280.08		
PROGRAM		PROJECT					
8.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/06/2020	03/09/2020	Hyatt House New Orleans 5046483118,LA		ACCTS PAY(Accts Pay)	No	1,280.08 USD / 1,280.08
PROGRAM		PROJECT					
9.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/06/2020	03/09/2020	Hyatt House New Orleans 5046483118,LA		ACCTS PAY(Accts Pay)	No	1,280.08 USD / 1,280.08
PROGRAM		PROJECT					
10.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/07/2020	03/09/2020	Amzn Mktp Us G509p74s3 Amzn.com/bill,WA	01-5535 - OFFICE SUPPLIES	ACCTS PAY(Accts Pay)	Yes	8.62 USD / 8.62
Description		STICKY TEXT HIGHLIGHTER STRIPS F/O					
PROGRAM		ALL PROJECTS	PROJECT		01000		
11.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/06/2020	03/09/2020	Starbucks Store 05703 Fresno,CA	01-1067	ACCTS PAY(Accts Pay)	Yes	550.00 USD / 550.00
Description		PO#273006 INCENTIVE GIFT CARDS RURAL TOBACCO EDUCATON PROGRAM01-1067-91002 NOT W/F					
PROGRAM		PROJECT					
12.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/09/2020	03/10/2020	Amzn Mktp Us G78jo3kj3 Amzn.com/bill,WA	01-5535 - OFFICE SUPPLIES	ACCTS PAY(Accts Pay)	Yes	43.18 USD / 43.18
Description		PO#272381 FOOD ORGANIZER STORAGE BINS					
PROGRAM		ALL PROJECTS	PROJECT		81845		
13.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/10/2020	03/10/2020	Amazon.com Dj4g185u3 Amzn.com/bill,WA	01-5535 - OFFICE SUPPLIES	ACCTS PAY(Accts Pay)	Yes	86.37 USD / 86.37
Description		PO#272381 ROLLING CART					
PROGRAM		ALL PROJECTS	PROJECT		81845		
14.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/10/2020	03/11/2020	Impressions 502-266-6008,KY	01-5737 - OUTREACH	ACCTS PAY(Accts Pay)	Yes	53.55 USD / 53.55
Description		PO#272391 SHIPPING AND HANDLING FEES					
PROGRAM		ALL PROJECTS	PROJECT		80358		
15.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/10/2020	03/11/2020	Walmart.com 8009666546 800-966-6546,AR	01-5806 - SUPPORTIVE COSTS - OTHER	ACCTS PAY(Accts Pay)	Yes	1,000.00 USD / 1,000.00
Description		PO#272385 WALMART GIFT CARDS 80032 NOT IN W/F					
PROGRAM		PROJECT					
16.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency

Not Head Start

Not Head Start

Not Head Start

Not Head Start

Not HS

Not HS

Not HS

Not HS

Not HS

	03/12/2020	03/12/2020	Amzn Mktp Us In7919aq3 Amzn.com/bill,WA	Split		Yes	258.27 USD / 258.27	Not HS
17.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency	
	03/12/2020	03/13/2020	Fallas 111 Fresno,CA	01-5806 - SUPPORTIVE COSTS - OTHER	ACCTS PAY(Accts Pay)	Yes	8.62 USD / 8.62	Not HS
	Description		PO#272433 SHIRTS E AND T					
	PROGRAM		ALL PROJECTS	PROJECT	57103			
18.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency	
	03/11/2020	03/13/2020	Sunpower Corporation 855-9777867,CA	01-5810 - TRAINING OTHER	ACCTS PAY(Accts Pay)	Yes	2,700.00 USD / 2,700.00	Not HS
	Description		PO#272642 SOLAR DAP PROJECT CODE NOT W/F 67201					
	PROGRAM			PROJECT				
19.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency	
	03/12/2020	03/13/2020	Springhill Suites Sacramento,CA	01-5792 - STAFF TRAINING	ACCTS PAY(Accts Pay)	Yes	357.10 USD / 357.10	Not HS
	Description		PO#272639 LATISHA CONWAY -ROUND TABLE MEETING 3-9-20 / 3-11-2072201 NOT W/F					
	PROGRAM		ALL PROJECTS	PROJECT				
20.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency	
	03/11/2020	03/13/2020	Sunpower Corporation San Jose,CA	01-5810 - TRAINING OTHER	ACCTS PAY(Accts Pay)	Yes	(9,900.00) USD / (9,900.00)	Not HS
	Description		REFUND PO#S 272635, 272628, 272627, 271222, 271221 SOLAR DAP TRAINING					
	PROGRAM			PROJECT				
21.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency	
	03/13/2020	03/16/2020	4imprint 877-4467746,WI	01-5737 - OUTREACH	ACCTS PAY(Accts Pay)	Yes	2,631.41 USD / 2,631.41	Not HS
	Description		PO#272375 OUTREACH SUPPLIES					
	PROGRAM		ALL PROJECTS	PROJECT	80116			
22.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency	
	03/17/2020	03/18/2020	American Red Cross 800-733-2767,DC	01-5792 - STAFF TRAINING	ACCTS PAY(Accts Pay)	Yes	510.00 USD / 510.00	*
	Description		PO#272178 ADULT AND PEDIATRIC FIRST AID CPR/AED TRIANING					
	PROGRAM		ALL PROJECTS	PROJECT	41020			
23.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency	
	03/17/2020	03/18/2020	American Red Cross 800-733-2767,DC	01-5792 - STAFF TRAINING	ACCTS PAY(Accts Pay)	Yes	180.00 USD / 180.00	*
	Description		PO#272178 ADULT AND PEDIATRIC FIRST AID CPR/AED TRIANING					
	PROGRAM		ALL PROJECTS	PROJECT	41020			
24.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency	
	03/17/2020	03/18/2020	American Red Cross 800-733-2767,DC	01-5792 - STAFF TRAINING	ACCTS PAY(Accts Pay)	Yes	270.00 USD / 270.00	*
	Description		PO#272178 ADULT AND PEDIATRIC FIRST AID CPR/AED TRIANING					
	PROGRAM		ALL PROJECTS	PROJECT	41020			
25.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt	Amount / Original	

Date	Date				Submitted ‡	Currency	
03/17/2020	03/18/2020	American Red Cross 800-733-2767,DC	01-5792 - STAFF TRAINING	ACCTS PAY(Accts Pay)	Yes	300.00 USD / 300.00	
Description		PO#272178 ADULT AND PEDIATRIC FIRST AID CPR/AED TRIANING					
PROGRAM		ALL PROJECTS	PROJECT	41020			
26.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/17/2020	03/18/2020	Metropcs Future 1107 Fresno,CA	01-5535 - OFFICE SUPPLIES	ACCTS PAY(Accts Pay)	Yes	163.38 USD / 163.38
Description		PO#272653 STAFF PHONES PROJECT CODE 72200					
PROGRAM		PROJECT					
27.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/16/2020	03/18/2020	Sunpower Corporation San Jose,CA		ACCTS PAY(Accts Pay)	No	(1,800.00) USD / (1,800.00)
PROGRAM		PROJECT					
28.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/16/2020	03/18/2020	Sunpower Corporation San Jose,CA		ACCTS PAY(Accts Pay)	No	(2,700.00) USD / (2,700.00)
PROGRAM		PROJECT					
29.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/16/2020	03/18/2020	Sunpower Corporation San Jose,CA		ACCTS PAY(Accts Pay)	No	(1,800.00) USD / (1,800.00)
PROGRAM		PROJECT					
30.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/16/2020	03/18/2020	Sunpower Corporation San Jose,CA		ACCTS PAY(Accts Pay)	No	(2,700.00) USD / (2,700.00)
PROGRAM		PROJECT					
31.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/18/2020	03/20/2020	California Society Of Cer 800-9225272,CA	01-5792 - STAFF TRAINING	ACCTS PAY(Accts Pay)	Yes	295.00 USD / 295.00
Description		EXCEL WEBCAST TRAINING -DARLENE T.					
PROGRAM		ALL PROJECTS	PROJECT	01000			
32.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/19/2020	03/20/2020	Hyatt House New Orleans 5046483118,LA		ACCTS PAY(Accts Pay)	No	(1,336.40) USD / (1,336.40)
PROGRAM		PROJECT					
33.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/19/2020	03/20/2020	Hyatt House New Orleans 5046483118,LA		ACCTS PAY(Accts Pay)	No	(1,280.08) USD / (1,280.08)
PROGRAM		PROJECT					
34.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/19/2020	03/20/2020	Hyatt House New Orleans 5046483118,LA		ACCTS PAY(Accts Pay)	No	(1,280.08) USD / (1,280.08)
PROGRAM		PROJECT					

PROGRAM			PROJECT				
35.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/19/2020	03/20/2020	Hyatt House New Orleans 5046483118,LA		ACCTS PAY(Accts Pay)	No	(1,280.08) USD / (1,280.08)
PROGRAM			PROJECT				Not HS
36.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/25/2020	03/27/2020	Earthdayfr Earth Day 5592373223,CA		ACCTS PAY(Accts Pay)	No	(25.00) USD / (25.00)
PROGRAM			PROJECT				Not HS
37.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/27/2020	03/30/2020	Office Depot #945 Fresno,CA		ACCTS PAY(Accts Pay)	No	410.41 USD / 410.41
PROGRAM			PROJECT				Not HS
Total Charges: 4,955.99 USD							

‡ - The Receipt Submitted column indicates that a receipt was submitted via fax, email, at the statement level, or using a system other than the Commercial Card Expense Reporting service.

---End of Report---



Statement Expenses

05/07/2020 11:01 AM PT
Requested By: HARRISON, THELMA

Cardholder Summary

Cardholder Name:	[REDACTED]	Start Date:	03/01/2020
Card Number:	xxxx-xxxx-xxxx-[REDACTED]	End Date:	03/31/2020
Status:	Closed	Reminder Period:	04/01/2020 through 04/06/2020
Charges:	7,107.37 USD	Grace Period:	04/07/2020 through 04/13/2020
Out-of-pocket:	0.00 USD	Approval Period:	04/14/2020 through 04/19/2020
Total Amount:	7,107.37 USD		

Charges

1.	Transaction Date 02/28/2020	Posting Date 03/02/2020	Merchant Amzn Mktp Us P79j906x3 Amzn.com/bill,WA	General Ledger Code	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ No	Amount / Original Currency 1,835.50 USD / 1,835.50
PROGRAM			PROJECT				
2.	Transaction Date 03/01/2020	Posting Date 03/02/2020	Merchant Mailchimp Monthly Mailchimp.com,GA	General Ledger Code 95-5737 - OUTREACH	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ Yes	Amount / Original Currency 34.99 USD / 34.99
Description			MONTH MARKETING PO#269901				
PROGRAM			ALL PROJECTS		PROJECT 56110		
3.	Transaction Date 03/02/2020	Posting Date 03/02/2020	Merchant Amzn Mktp Us 0w79s8a43 Amzn.com/bill,WA	General Ledger Code	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ No	Amount / Original Currency 323.80 USD / 323.80
PROGRAM			PROJECT				
4.	Transaction Date 03/02/2020	Posting Date 03/03/2020	Merchant Teletask 916-863-2201,CA	General Ledger Code Split	Unit	Receipt Submitted ‡ Yes	Amount / Original Currency 600.00 USD / 600.00
Description			PO#269467 ONE YEAR TELETASK WEB BASED SERVICE ENERGY SERVICES				
5.	Transaction Date 03/02/2020	Posting Date 03/03/2020	Merchant Amzn Mktp Us lj3yj85m3 Amzn.com/bill,WA	General Ledger Code 01-5522 - SOFTWARE LICENSES	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ Yes	Amount / Original Currency 107.96 USD / 107.96
Description			PO#268904 FOLDING HAND TRUCK 2- IT				
PROGRAM			ALL PROJECTS		PROJECT 01009		
6.	Transaction Date 03/02/2020	Posting Date 03/03/2020	Merchant Amzn Mktp Us Eo13q4fv3 Amzn.com/bill,WA	General Ledger Code 01-5522 - SOFTWARE LICENSES	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ Yes	Amount / Original Currency 53.88 USD / 53.88
Description			PO#268904 MICROSOFT EJP-0001 MINI DISPLAY PORT ADAPTER				
PROGRAM			ALL PROJECTS		PROJECT 01009		
7.	Transaction Date 03/03/2020	Posting Date 03/04/2020	Merchant Amazon.com 281mk8a43 Amzn.com/bill,WA	General Ledger Code 01-5415 - EQUIPMENT UNDER \$5000	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ Yes	Amount / Original Currency 350.50 USD / 350.50

Description		PO#268904 LG MONITOR					
PROGRAM		ALL PROJECTS		PROJECT		01009	
8.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/03/2020	03/04/2020	Sendgrid 1-877-969-8647 877-9698647,CO	01-5512 - SUBSCRIPTION EXPENSE	ACCTS PAY(Accts Pay)	Yes	89.95 USD / 89.95
Description		INV#05513056 3-1-20 TO 3-21-20 ACCT#900175					
PROGRAM		ALL PROJECTS		PROJECT		01010	
9.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/02/2020	03/04/2020	Depotgroups 8669988222,BC		ACCTS PAY(Accts Pay)	No	145.92 USD / 145.92
PROGRAM		ALL PROJECTS		PROJECT		01010	
10.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/02/2020	03/04/2020	Cross Border Trans Fee		ACCTS PAY(Accts Pay)	No	1.46 USD / 1.46
PROGRAM		ALL PROJECTS		PROJECT		01010	
11.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/04/2020	03/05/2020	Azuga Fleet 866-777-9718,CA	Split		Yes	252.89 USD / 252.89
12.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/05/2020	03/05/2020	Amzn Mktp Us Qz3t01483 Amzn.com/bill,WA	01-5575 - TELEPHONE INSTALLATION	ACCTS PAY(Accts Pay)	Yes	38.64 USD / 38.64
Description		PO#268907 FIBER CABLE DIRECT - IT					
PROGRAM		ALL PROJECTS		PROJECT		01010	
13.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/04/2020	03/05/2020	Amzn Mktp Us Amzn.com/bill,WA		ACCTS PAY(Accts Pay)	No	(323.80) USD / (323.80)
PROGRAM		ALL PROJECTS		PROJECT		01800	
14.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/05/2020	03/06/2020	Infinite Conferencing Inc 888-2037900,NJ	01-5732 - MEETING COSTS - INTERNAL	ACCTS PAY(Accts Pay)	No	110.62 USD / 110.62
Description		CONFERENCE CALL ASP					
PROGRAM		ALL PROJECTS		PROJECT		01800	
15.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/06/2020	03/06/2020	Amzn Mktp Us C54cs6kb3 Amzn.com/bill,WA		ACCTS PAY(Accts Pay)	No	323.80 USD / 323.80
PROGRAM		ALL PROJECTS		PROJECT		01800	
16.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/06/2020	03/06/2020	Amazon.com Tm19q2lj3 Amzn.com/bill,WA	01-5522 - SOFTWARE LICENSES	ACCTS PAY(Accts Pay)	Yes	10.62 USD / 10.62
Description		PO#268904 BASIC DISPLAY PORT HD IT					
PROGRAM		ALL PROJECTS		PROJECT		01019	
17.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency

03/08/2020	03/09/2020	Hi Tech Home 559-521-1400,CA	01-5260 - SECURITY SERVICES	ACCTS PAY(Accts Pay)	Yes	59.85 USD / 59.85
Description PO#270042 MONTHLY ALARM SYSTEM CALOES						
PROGRAM ALL PROJECTS		PROJECT 80310				
18.	Transaction Date 03/07/2020	Posting Date 03/09/2020	Merchant Ringcentral, Inc 650-4724100,CA	General Ledger Code 01-5570 - TELEPHONE	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ Yes Amount / Original Currency 223.46 USD / 223.46
Description SUBSCRIPTION FEE PHONE LINES SANCTUARY RENTAL						
PROGRAM ALL PROJECTS		PROJECT 80107				
19.	Transaction Date 03/08/2020	Posting Date 03/09/2020	Merchant Amzn Mktp Us Ua5re6pw3 Amzn.com/bill,WA	General Ledger Code 01-5575 - TELEPHONE INSTALLATION	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ Yes Amount / Original Currency 626.10 USD / 626.10
Description PO#268907 TP-LINK INJECTOR ADAPTER 3-PACK IT						
PROGRAM ALL PROJECTS		PROJECT 01010				
20.	Transaction Date 03/10/2020	Posting Date 03/11/2020	Merchant Dlx Aplus Dlx For Bus 877-275-8763,FL	General Ledger Code 95-5522 - SOFTWARE LICENCES	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ Yes Amount / Original Currency 2.50 USD / 2.50
Description ACCESS PLUS LENDING.COM DOMAIN FEES APC						
PROGRAM ALL PROJECTS		PROJECT 56110				
21.	Transaction Date 03/13/2020	Posting Date 03/16/2020	Merchant Stk Shutterstock 866-6633954,NY	General Ledger Code 01-5716 - DUES - ORGANIZATIONS	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ Yes Amount / Original Currency 99.00 USD / 99.00
Description PO#269841 MEMBERSHIP LGBTQ						
PROGRAM ALL PROJECTS		PROJECT 80030				
22.	Transaction Date 03/16/2020	Posting Date 03/17/2020	Merchant Nestle Usa 818-549-6452,CA	General Ledger Code 01-5420 - LEASED - OTHER	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ Yes Amount / Original Currency 190.00 USD / 190.00
Description CUST#200603010 2-16-20 TO 3-15-20NESCAFE MILANO MACHINE FS						
PROGRAM ALL PROJECTS		PROJECT 21001				
23.	Transaction Date 03/17/2020	Posting Date 03/19/2020	Merchant Sonicwall, Inc. 408-9628704,CA	General Ledger Code	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ No Amount / Original Currency 1,350.00 USD / 1,350.00
PROGRAM		PROJECT				
24.	Transaction Date 03/18/2020	Posting Date 03/19/2020	Merchant Adobe Acropro Subs 800-443-8158,CA	General Ledger Code	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ No Amount / Original Currency 164.89 USD / 164.89
PROGRAM		PROJECT				
25.	Transaction Date 03/20/2020	Posting Date 03/23/2020	Merchant Stk Shutterstock 866-6633954,NY	General Ledger Code 01-5737 - OUTREACH	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ Yes Amount / Original Currency 49.00 USD / 49.00
Description PO#272624 ENERGY SERVICES 10-IMAGES MONTHLY FEE 01-5737-72203						
PROGRAM		PROJECT				
26.	Transaction	Posting	Merchant	General Ledger Code	Unit	Receipt Amount / Original

NOT HS

↓

NOT HS

Date	Date				Submitted ‡	Currency
03/25/2020	03/26/2020	Ringcentral, Inc 650-4724100,CA	01-5570 - TELEPHONE	ACCTS PAY(Accts Pay)	Yes	223.46 USD / 223.46
<hr/>						
Description	SUBSCRIPTION FEE LGBTQ TELEPHONE SERVICE					
PROGRAM	ALL PROJECTS		PROJECT	80030		
<hr/>						
27.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡ Amount / Original Currency
	03/27/2020	03/30/2020	Adobe Acropro Subs 800-443-8158,CA		ACCTS PAY(Accts Pay)	No 77.43 USD / 77.43
PROGRAM		PROJECT				
<hr/>						
28.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡ Amount / Original Currency
	03/27/2020	03/30/2020	Ringcentral, Inc 650-4724100,CA	Split		Yes 73.40 USD / 73.40
<hr/>						
29.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡ Amount / Original Currency
	03/27/2020	03/30/2020	T38fax.com 215-8258720,PA	95-5570 - TELEPHONE	ACCTS PAY(Accts Pay)	Yes 11.55 USD / 11.55
<hr/>						
Description	INV#124519 OUTLOOK FOR ANDROID APC					
PROGRAM	ALL PROJECTS		PROJECT	56110		

‡ - The Receipt Submitted column indicates that a receipt was submitted via fax, email, at the statement level, or using a system other than the Commercial Card Expense Reporting service.

---End of Report---

FINANCE COMMITTEE MEETING

Date: May 13, 2020	Program: Finance
Agenda Item #: 6	Director: Kathleen Shivaprasad
Subject: Head Start Modular Building purchases	Officer: Rebecca Heinrich

Recommended Action

Staff recommends Committee approval to purchase two (2) modular classroom buildings to be installed at Clinton & Blythe 4351 W Clinton Ave, Fresno for \$452,847 (HS) and \$437,039 (EHS) including sales tax from Design Space Modular Buildings, pending approval from Health and Human Services (HHS) Head Start.

Background

Fresno EOC issued a Request for Proposal (RFP) on June 11, 2019 to purchase and design a 48'x60' modular classroom building from a qualified vendor for the replicating purpose of a Pre-Approved engineered architectural design structure. This would supply the avenue of a 48'x 60' modeled facility that would not require cost of re-engineered plans due to utilizing federal pre-stamped engineering designs to supply a cost effective solution. The Head Start modular building will accommodate 12 employees and up to 40 Head Start children and the Early Head Start modular building will accommodate eight (8) employees and up to 16 Early Head Start children. The space in both buildings will be 2,800 square feet. The floor plans for each modular building are included for reference. The modular buildings will be installed at a new proposed Head Start 0-5 location at 4351 W Clinton Ave, Fresno. This will be a new location. The Head Start modular building will be funded through 2019 Duration start-up funding, and the Early Head Start modular building will be funded by 2019 carryover grant funding.

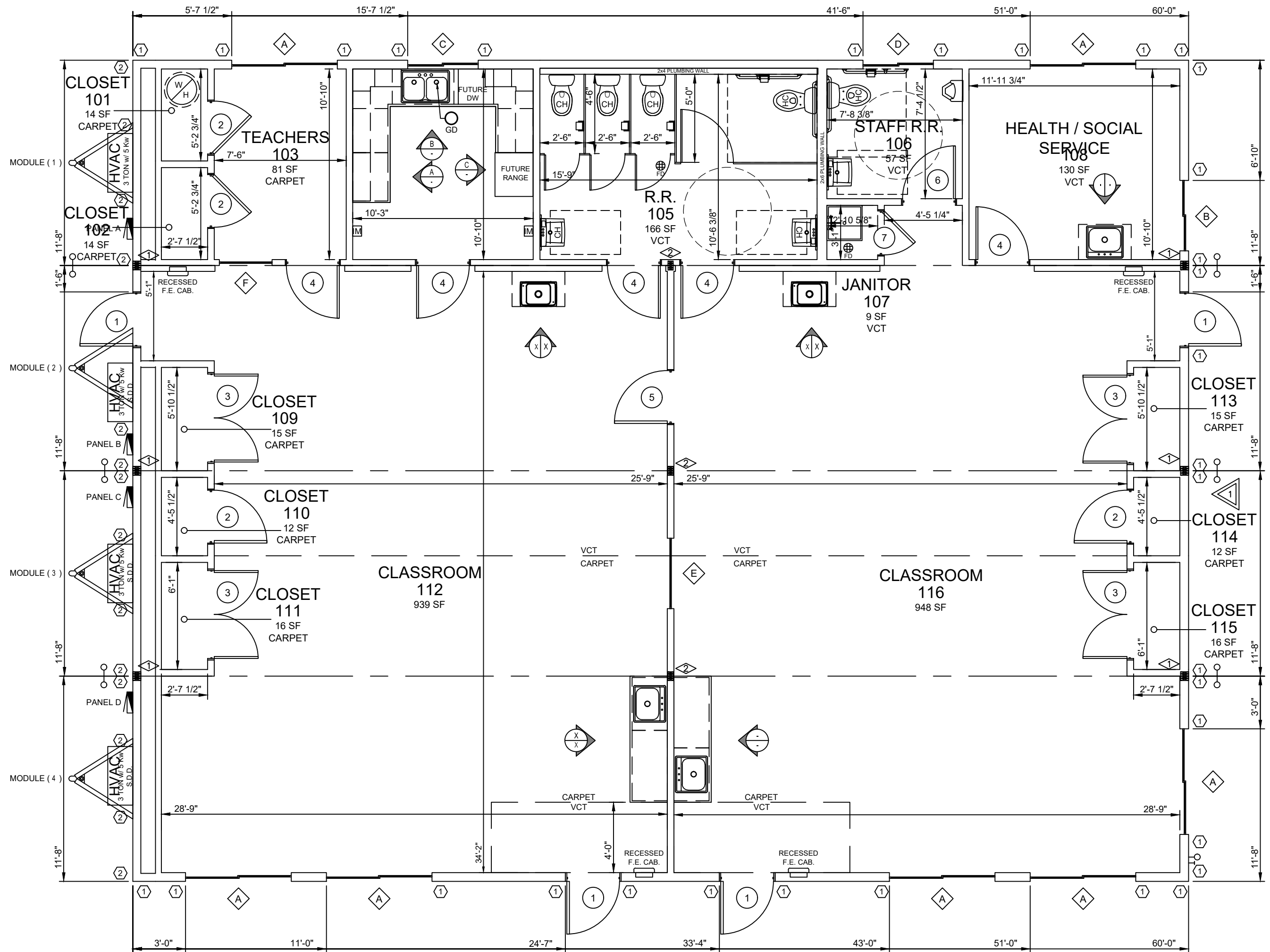
Fiscal Impact

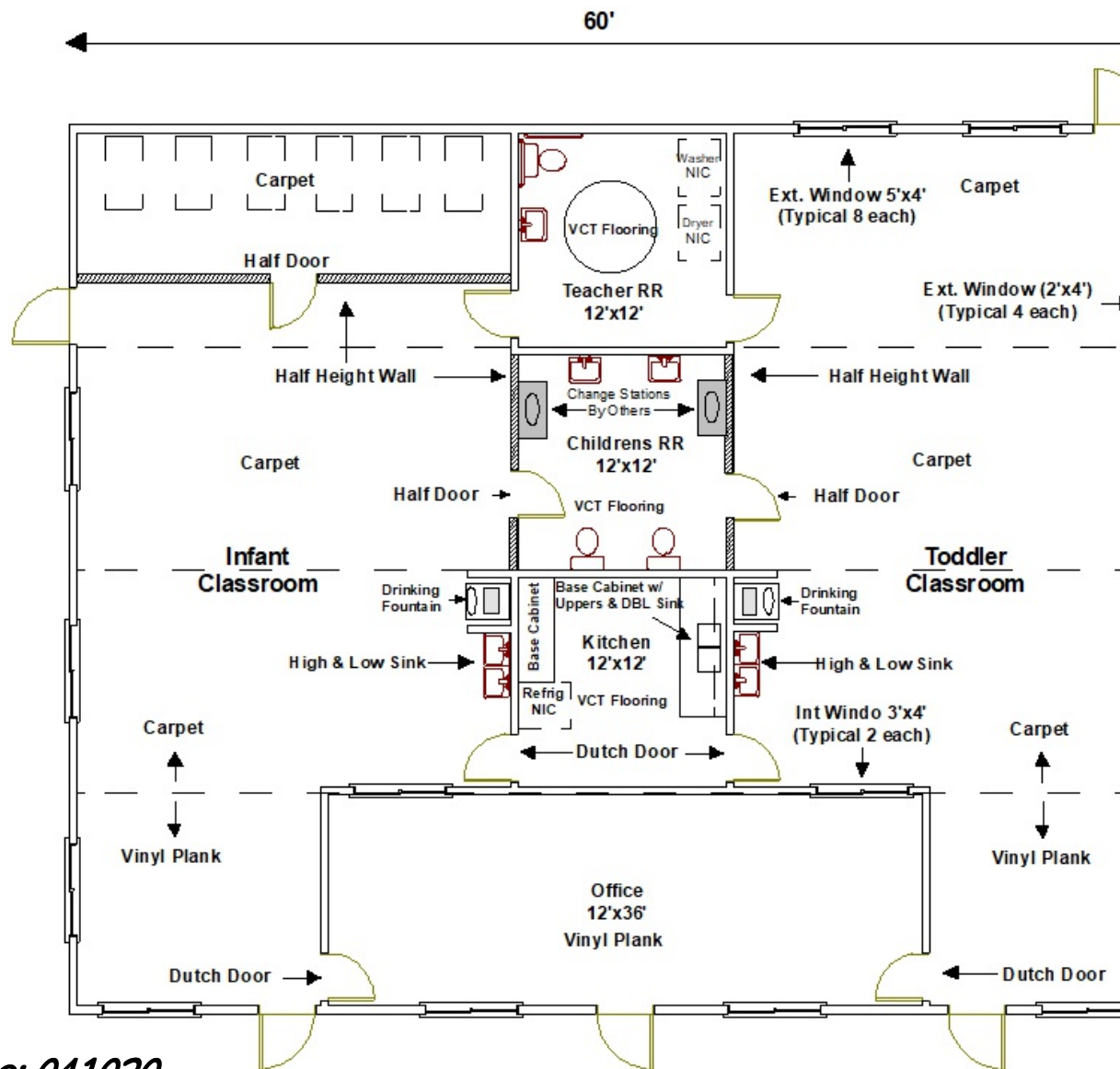
Quotes for the building construction were received from the following vendors:

Vendor	Head Start Cost	Early Head Start Cost
Design Space Modular Buildings	\$452,847	\$437,039
Silver Creek	\$645,050	\$645,050
American Modular Systems	Unable to accommodate desired layout	Unable to accommodate desired layout

Conclusion

Based on the responses received, Design Space Modular Building is the recommended vendor for this procurement. As this modular building is to be acquired with Federal HHS Head Start funding, there will be a Federal Interest in both of these modular buildings. Additionally, Fresno EOC will submit a Section 1303 application and SF-429B for each modular building purchase in order to fully authorize this procurement from HHS prior to being able to proceed with this acquisition.





Date: 041020

Brad W. Fallentine
 Fresno - Central Valley Area
 Office: (559) 233-5596
 Cell: (559) 832-1626
 Email: BradF@DesignSpaceMod.com

Prepared For: EOC - Clinton/Blyth
48x60 - CDC Center
Delivered ready to use "On-Time and On-Budget"



FINANCE COMMITTEE MEETING

Date: May 13, 2020	Program: Finance
Agenda Item #: 7	Director: Kathleen Shivaprasad
Subject: Head Start 0-5 Modular Building 1303 Applications	Officer: Emilia Reyes

Recommended Action

Staff recommends Committee approval of the submission of two (2) Section 1303 Facility Applications to Health and Human Services for the procurement of two (2) new modular facilities for the Head Start 0-5 program with one building to serve the Head Start (HS) program and one building to serve the Early Head Start (EHS) program.

Background

The Head Start Program Performance Standards Part 1303 “Financial and Administrative Requirements” provides the guidance on requirements that must be shown in order to receive approval to purchase, construct, or complete major renovation in a facility in accordance with the Head Start Act. Items which must be demonstrated include the facility will serve a rural or low income community, the facility is within our designated service area, and the facility is necessary due to lack of existing suitable facilities. Once preliminary approval is granted to further pursue the facility, then a full application which provides all the requirements in the Performance Standard 1303.44 must be submitted for formal approval. A copy of the narrative summary for each application is included. The full 1303 applications are available electronically in the Board Effects library due to the length of the applications.

Fiscal Impact

Funding for the HS modular building acquisition is included in the Duration start-up funding which will expire on December 31, 2020. The funding for the EHS modular building became available in the 2019 budget modification based on personnel cost savings. These funds will be requested for carryover into the funding for 2020 and will expire on December 31, 2020.

Conclusion

Upon approval, the 1303 applications will be submitted to HHS for approval. Once the 1303 is approved, then the modular building purchases may be obligated and scheduled for installation. The date by which all funds must be obligated is December 31, 2020. The liquidation deadline will be March 31, 2021 unless an extension is requested and granted.

**FRESNO COUNTY
ECONOMIC OPPORTUNITIES COMMISSION
DBA Fresno EOC**

HEAD START

Fiscal Year 2020

MAY 27, 2020

**SUBMISSION OF 1303 PRE-APPROVAL CHECKLIST FOR
DURATION SUPPLEMENTAL
AMENDMENT TO INCREASE PROGRAM HOURS
HEAD START**

Grant Number: 09CH010290-04-02

**Kathleen Shivaprasad
Head Start Director 0 to 5
Fresno County Economic Opportunities Commission
dba Fresno Economic Opportunities Commission
1920 Mariposa Street Suite #200
Fresno, CA 93721**

FRESNO EOC HEAD START

Modular Building Purchase

**Purpose: Addition of Two Classrooms to Existing Site
Clinton & Blythe Head-Start**

PROPOSAL 1303 PRE-APPROVAL CHECK LIST-COMMENTS

In meeting held on May 27, 2020, Fresno Economic Opportunities Commission's Board of Commissioners approved the submission of this 1303 application to the Department of Health & Human Services, Administration for Children & Families.

In approved Plans by the City of Fresno Development Department, titled Fresno EOC Expansion Project, the pre-approved site and development plan between Fresno EOC Head Start and Rolf Harry E Jr Management Opportunities LLC agreed and approved July 1, 2019 had an expectancy to complete full development construction. In December 2019 renewed expectation was negotiated for full land use of 37,897 square feet of land. Amended Lease agreement was signed March 16, 2020.

FRESNO EOC HEAD START FY 2020

Modular Building Purchase **Clinton & Blythe Head Start Center**

NARRATIVE

It is requested that the 1303 Pre-Approval Checklist be approved as applied to Clinton & Blythe project for a total of \$689,125 facility/construction costs of HHS grant funds be approved for Fresno EOC to purchase and establish a Head Start classrooms/office modular building at the Clinton & Blythe Location, 4351 W Clinton Ave, Fresno, California 93722.

All of the proposed costs have been thoroughly investigated for cost reasonableness, and various contractors/vendors have been solicited in accordance with HHS and Fresno EOC Fiscal requirements to determine the most reasonable costs, including seeking out any other alternative funding sources that might be available to cover the proposed costs. This request is necessary in order to continue to provide quality Head Start services in this high need target area, and to meet Head Start Program Performance Standards, and State and local licensing requirements.

History

Fresno EOC Head Start Program provides services to a total of 2,750 children. In Spring 2019, the CWPC and the Fresno EOC Board approved Head Start service options and numbers of Children, by option, in 21 recruitment areas for the 2019-2020 program year. The Fresno EOC Head Start Recruitment Area encompasses elementary schools in Central Unified School District (CUSD), Fresno Unified School District (FUSD), several charter schools and some private schools. There are an estimated 6,291 Head Start-eligible (i.e., below the federal poverty level [FPL]) three and four-year-old children in the Fresno EOC Head Start Clinton and Blythe Recruitment Area, and an additional 979 children eligible at 100-124% of FPL. The total estimated need met through all comprehensive funding sources, including Head Start, is about 40%. This new proposed Fresno EOC Head Start would provide service to a much needed area that has recently closed due to directional change by the church board of our Molly Nevarez site, which served 80 Head Start children. Clinton and Blythe proposed facility would allow Fresno EOC Head Start to provide educational services to 40 Children.

Problem Statement

On June 27, 2019, Mr. Skip Rolf contacted Head Start staff to, determine whether or not Fresno EOC would like to establish full land usage at a proposed Clinton & Blythe property. The Head Start Support Services Manager met with Mr. Rolf to propose, if funds would become available, the possibility and option for Head Start to establish full land usage, by installing a (2) classroom modular building.

Community Assessment

The Clinton & Blythe Head Start Site is in the Molly Nevarez recruitment area located in West Fresno, a high poverty concentration of families. One fourth of all persons live below the poverty level in Fresno County, but almost half (46%) of all children under age five live in poverty. The recruitment area includes 3 elementary schools in the Central Unified School District area. According to 2000 Census data provided by Fresno County Association of Governments, about 1 in 12 (8%) residents 5 years of age and older characterizes their ability to speak English as “not well” or “not at all”.

This site has been a very effective service area for many years within an area of demonstrated needs. To date, the estimated service level from all comprehensive funded sources is still only 28% of the estimated total 979 Head Start-eligible three and four-year-old children in this recruitment area. A recent report found that the City of Fresno’s 42.4% concentrated poverty rate (i.e., the number of families below the poverty line living in poor neighborhoods) is the highest in the country and increased about 13% from 2010 to 2016.

Per Taylor Group Architects’ Preliminary Cost Estimate, the cost to establish a (2) Classroom modular building/office for the site proposed at Clinton & Blythe would be \$689,125, far less than the cost to construct a new facility. Taylor Group estimates that the cost to construct a new facility, the same size at 2,800 square feet, would be approximately \$936,000, excluding other costs listed in the Preliminary Cost Estimate.

Impact Statement

The Clinton & Blythe modular building would serve 40 Head Start Children, ages 3 to 5 years old, who will be impacted by changing from 3.5 hours daily (Molly Nevarez) to 6 hours daily for the 177 days/year as approved in the Supplemental Amendment to Increase Program Hours Award.

The learning environment will support children’s growth in language, literacy, mathematics, science, creative arts, physical skills, emotional function, and approaches to learning. Families will be provided with health, educational, nutritional, social, and other services when necessary based on the families’ needs assessments.

Feasibility Study

Head Start staff have been looking for alternative options since 2014 to serve the community within the Molly Nevarez recruitment area. After input from all service area staff and directors, the following sites were all considered as possible additions to the area: Highway City Church, North West Church of Christ, VFW Post 8900, Fresno Christian Reformed Church, Fresno First Baptist Church, Caltrans Facility, and Fresno Housing Authority Community Center. Checklist item #2 is the list of potential sites, addresses, and the reasons they were not recommended for use by Head Start.

Clinton & Blythe land owner was the only landlord out of all the options investigated that was open to discussing the options needed to operate expansion in the Molly Nevarez recruitment area. The Clinton & Blythe land owner is willing to allow full land usage and allow the establishment of a (2) Classroom modular building, by entering into a long-term Land Lease Agreement. By so doing Clinton & Blythe will have classroom space to convert 3.5 hours per day to 6 hours per day slots serving 40 Head Start children in the new modular building.

Proposed Plan

Because of the enormity of this project, we are planning two phases:

Phase I: The Clinton & Blythe Owners Rolf Harry E Jr. Land Management Opportunities, LLC has made land available and is willing to allow the establishment of a (2) classroom modular building on to Clinton & Blythe property in a long-term 15 years Land Lease Agreement.

Phase II: Upon immediate completion of Facility Construction, as well as aligning the usage of their classroom buildings to meet Community Care Licensing requirements by August 05, 2020. For 2020-2021 school year, of the 80 total children, 40 children will have six hours per day of Head Start learning experience (the other 40 children will receive services at our Fairmont Head Start site). The above was approved by the County-Wide Policy Council and Fresno EOC Board at their December 18, 2019 meetings respectively.

**FRESNO COUNTY
ECONOMIC OPPORTUNITIES COMMISSION
DBA Fresno EOC**

EARLY HEAD START

Fiscal Year 2020

MAY 27, 2020

**SUBMISSION OF 1303 PRE-APPROVAL CHECKLIST
EARLY HEAD START**

Grant Number: 09CH010290-04-02

**Kathleen Shivaprasad
Head Start Director 0 to 5
Fresno County Economic Opportunities Commission
dba Fresno Economic Opportunities Commission
1920 Mariposa Street Suite #200
Fresno, CA 93721**

FRESNO EOC EARLY HEAD START

Modular Building Purchase

**Purpose: Addition of Child Development Center to Existing Site
Clinton & Blythe Early Head-Start**

PROPOSAL 1303 PRE-APPROVAL CHECK LIST-COMMENTS

In meeting held on May 27, 2020, Fresno Economic Opportunities Commission's Board of Commissioners approved the submission of this 1303 application to the Department of Health & Human Services, Administration for Children & Families. On May 20, 2020, this application was also approved by the County Wide Policy Council.

In approved Plans by the City of Fresno Development Department, titled Fresno EOC Expansion Project, the pre-approved site and development plan between Fresno EOC Early Head Start and Rolf Harry E Jr Management Opportunities LLC agreed and approved July 1, 2019 had an expectancy to complete full development construction. In December 2019 renewed expectation was negotiated for full land use of 37,897 square feet of land. Amended Lease agreement was signed March 16, 2020.

FRESNO EOC EARLY HEAD START FY 2020

Modular Building Purchase Clinton & Blythe Child Development Center

NARRATIVE

It is requested that the 1303 Pre-Approval Checklist be approved as applied to Clinton & Blythe Priority III project for a total of \$641,039 facility/construction costs of HHS grant funds be approved for Fresno EOC to purchase and establish a Child Development Center classrooms/office modular building at the Clinton & Blythe Location, 4351 W Clinton Ave, Fresno, California 93722.

All of the proposed costs have been thoroughly investigated for cost reasonableness, and various contractors/vendors have been solicited in accordance with HHS and Fresno EOC Fiscal requirements to determine the most reasonable costs, including seeking out any other alternative funding sources that might be available to cover the proposed costs. This request is necessary in order to continue to provide quality Early Head Start services in this high need target area, and to meet Head Start Performance Standards, and State and local licensing requirements.

History

Fresno EOC Early Head Start Program provides services to a total of 308 children (including pregnant women) and their families. The Early Head Start program has maintained 100% enrollment (as a percentage of funded enrollment) throughout the years. Most of the children/pregnant women served were income eligible (including children below 100% poverty line, on public assistance, foster children, and homeless). This project would provide supportive services as early in life as possible. The prenatal period of growth and development has a lasting impact on the child's potential for healthy growth and development after birth. This Child Development Center would serve 8 infants and 8 toddlers and their families through the child's first three years of life.

Problem Statement

In June 27, 2019, Mr. Skip Rollf contacted Early Head Start staff to, determine whether or not Fresno EOC would like to establish full land usage at a proposed Clinton & Blythe property. The Early Head Start/Head Support Services Manager met with Mr. Rollf to propose, if funds would become available, the possibility and option for Early Head Start to establish full land usage, by installing a (2) classroom modular building.

Community Assessment

The Clinton & Blythe Early Head Start Site recruitment area located in West Fresno, has a high poverty concentration of families. One fourth of all persons live below the poverty level in Fresno County, but almost half (46%) of all children under age five live in poverty. The recruitment area includes no infant daycare within the Westside Fresno area. According to 2000 Census data provided by Fresno County Association of Governments, about 1 in 12 (8%) residents 5 years of age and older characterizes their ability to speak English as “not well” or “not at all”.

A recent report found that the City of Fresno’s 42.4% concentrated poverty rate (i.e., the number of families below the poverty line living in poor neighborhoods) is the highest in the country and increased about 13% from 2010 to 2016.

Some of our expected outcomes include:

- To promote safe, healthy and developmentally enriched care given to infants and toddlers through an array of both home and group experiences
- To support family members as primary caregivers and educators of their children as they strive toward self-sufficiency
- To encourage parent engagement in all aspects of planning, implementing, and evaluating the Early Head Start program
- To encourage Early Head Start families to participate in and advocate for comprehensive high quality services that support children and families within their communities

Per Taylor Group Architects’ Preliminary Cost Estimate, the cost to establish a (2) Classroom modular building/office for the site proposed at Clinton & Blythe would be \$641,039, far less than the cost to construct a new facility. Taylor Group estimates that the cost to construct a new facility, the same size at 2,800 square feet, would be approximately \$936,000, excluding other costs listed in the Preliminary Cost Estimate.

Impact Statement

The Clinton & Blythe modular building would serve an additional 16 Early Head Start Children, ages 0 to 3 years old, who will be impacted through the child’s first three years of life.

The learning environment will support a focused growth in healthy, cognitive, physical, social and emotional development of infants and toddlers. Impacting families with positive relationships. Father/male participation is encouraging.

Feasibility Study

Early Head Start staff have been looking for alternative options to serve the community within the Clinton and Blythe recruitment area. After input from all service area staff and directors, the following sites were all considered as possible additions to the area: Highway City Church, North West Church of Christ, VFW Post 8900, Fresno Christian Reformed Church, Fresno First Baptist Church, Cal Trans Facility, and Fresno Housing Authority Community Center. Checklist item #2 is the list of potential sites, addresses, and the reasons they were not recommended for use by Head Start.

Clinton & Blythe land owner was the only landlord out of all the options investigated that was open to discussing the options needed to operate expansion in the Clinton and Blythe recruitment area. The Clinton & Blythe property and land owner are willing to allow full land usage and allow the establishment of a (2) Classroom modular building, by entering into a long-term Land Lease Agreement. By so doing Clinton & Blythe will have classroom space serving 16 Early Head Start children in the new modular building.

Proposed Plan

Because of the enormity of this project, we are planning two phases:

Phase I: The Clinton & Blythe Owners Rolf Harry E Jr. Land management opportunities LLC has made land available and is willing to allow the establishment of a (2) classroom modular building on to Clinton & Blythe property in a long-term 15 years Land Lease Agreement.

Phase II: Immediate and completion of Facility Construction, as well as aligning the usage of their classroom buildings to meet Community Care Licensing requirements by August 05, 2020. The above was approved by the County-Wide Policy Council and Fresno EOC Board at their December 18, 2019 meetings respectively.

FINANCE COMMITTEE MEETING

Date: May 13. 2020	Program: Finance
Agenda Item #: 8	Officer: Rebecca Heinricy
Subject: Monitoring Report	Officer: Salam Nalia

Recommended Action

Staff recommends Committee acceptance of the following monitoring report.

Background

Fresno Regional Workforce Development Board performed an Initial Financial Monitoring of the Employment & Training program in February 2020 for the 2019-2020 program year. The Final Determination from this monitoring visit is that there were no findings or concerns noted concerning the financial review.

Fiscal Impact

A successful financial monitoring review is a factor in evaluating the strength of our program and will be an evaluation factor when future funding requests are sought.

Conclusion

As no findings or concerns were identified, there is no need to provide a further response to Fresno Regional Workforce Development Board.

March 10, 2020

Salam Nalia, Chief Financial Officer
Fresno Economic Opportunities Commission
1900 Mariposa Mall, Suite 300
Fresno, CA 93721

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Lydia Zabrycki

Executive Director
Blake Konczal

RE: Initial Financial Monitoring
Final Determination
Program Year 2019-2020
Agreement Numbers 310301 and 310-0812

Dear Mr. Nalia:

This is to inform you of the results of the Fresno Regional Workforce Development Board (FRWDB) financial review of the aforementioned agreements for the Program Year 2019-2020. Homer O. Sales, FRWDB Auditor/Monitor, met with your staff on February 19, 2020, for the entrance conference and the start of the actual fieldwork.

FRWDB is pleased to inform you there were no findings or concerns with regards to this financial review.

The information for this report was obtained from a desk review of the Provider of Services Agreement, the Work Statement, budget allocations, and the actual on site review of the financial report's supporting documentation.

Because the methodology for our monitoring review included sample testing, this report is not a comprehensive assessment of all areas included in the review. It is Fresno Economic Opportunities Commission's (FEOC's) responsibility to ensure that its systems, programs, and related activities comply with all WIOA-related regulations and applicable directives; therefore, any deficiencies identified in subsequent reviews, such as an audit, would remain FEOC's responsibility.

Salam Nalia
March 10, 2020
Page Two

Please extend our appreciation to your staff for their cooperation and assistance during the review. If you have any questions pertaining to this matter, please do not hesitate to contact Homer O. Sales, at (559) 490-7170.

Regards,

A handwritten signature in dark ink, appearing to read "Blake Konczal", with a long, sweeping horizontal stroke extending to the right.

Blake Konczal
Executive Director

bk:mw

c: Emilia Reyes
✓ Rebecca Heinrichy
Jeff Davis, Jr.
Cheryl Beierschmitt
Phyllis Stogbauer
Stephen DeWitt
Rebecca Moncivais
Homer Sales



FINANCE COMMITTEE MEETING

Date: May 13, 2020	Program: Head Start
Agenda Item #: 9A	Director: Kathleen Shivaprasad
Subject: HHS Head Start 0-5 Monitoring Update	Officer: Rebecca Heinricy

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 concludes on July 21, 2020.

The following actions have occurred since the QIP was presented in April 2020:

- Work by the external auditors to review the monitoring report, current procedure, and supporting documentation is underway.
- Staffing to support Head Start 0-5 has been updated to include 33% Manager – Program Accounting (promoted) for reporting and variances; 50% Manager – Special Projects (new hire) for systems and QIP; 100% Accountant (offer pending) for day-to-day financial reporting matters and billings. The accountant position will consolidate the Federal HHS Head Start program with the State funded CSPP duties into a single individual rather than having these assigned to two individuals.
- Chief Executive Officer, Financial Officer, two Managers, and the Fiscal Compliance Officer are participating in the HHS Region IX Fiscal Institute training.

- Internal Audit staff and Manager- Program Accounting gathering monitoring documentation for organization in a consolidated document.
- Internal Audit staff reviewing historical occupancy information to compute any Federal Interest within the facility outside of HHS Head Start.

This QIP status update will be submitted to Region IX on May 14, 2020.

Program Improvement Plan

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

Grantee Name	Fresno County Economic Opportunities Commission	Plan Start Date	01/23/2020
Grant Award Number	09CH010290	Plan End Date	07/21/2020

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 did not implement internal controls to ensure, maintain, comply, evaluate, and monitor compliance with terms and conditions of the federal award.”</p>	<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

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 June 24, 2020 Board meeting.

Program Improvement Plan

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, Financial Officer, and Head Start 0-5 Director will occur to review progress status with QIP.	February 5, 2020 through July 15, 2020	Emilia Reyes, Rebecca Heinricy, and Kathleen Shivaprasad	Quality Improvement Plan.	Sign-in sheets will be utilized to document those in attendance.	First meeting was held February 5, 2020 and 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.
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 Heinricy	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

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
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 Heinrich, 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.	Complete-liquidation and SF-425 extension granted to July 31, 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 .	Emilia Reyes and Rebecca Heinrich		Contract	A CPA firm has been selected and services are on-going.
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 to obtain suggestions as to structure of fiscal personnel.	Organization Chart; Job Descriptions	In progress – Two Managers are now hired / promoted with an additional hire in process.
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	Select Head Start financial staff and/or program leadership.	Trainers to be determined	Training Agenda	T&TA requests reviewed on March 4, 2020. CEO, and multiple staff have registered for the Fiscal Initiative training series.

Program Improvement Plan

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
External CPA firm to provide training and technical assistance to Finance Office personnel based on outcome of their agreed upon procedures.	May 20, 2020	Applicable Finance Office personnel	External Auditor guidance	Sign-in sheets will be utilized to document those in attendance.	Pending
Review the Accounting Policies and Procedure Manual - Section X Financial Reporting Procedures for needed additions and/or updates.	May 27, 2020	Rebecca Heinrichy	External Auditor guidance	Board Agenda item and minutes	Pending
External auditor will present recommendations to the Board of Commissioners.	May 27, 2020	External Auditor; Emilia Reyes	External Auditor guidance	Board Agenda item and minutes	Pending
Update documentation of procedures used in the computation of the Federal Interest based on recommendations received from the external auditors.	June 5, 2020	Rebecca Heinrichy	External Auditor guidance	Federal Interest / SF-429 Procedures	Pending
Document monitoring and oversight procedures for reporting.	June 5, 2020	Emilia Reyes, Rebecca Heinrichy, Susan Shiomi , Arthur Montejano	Review if T&TA would be beneficial.	Monitoring Procedures	Pending
Discuss and negotiate with Region IX representatives any items for resolution based on the results of external auditor recommendations.	As needed, but by June 12, 2020	Board Chair, Emilia Reyes, Rebecca Heinrichy, Region IX representatives	Guidance from Region IX program and fiscal specialists.	Letters and supporting documents.	Pending
Obtain Board approval for any necessary updates to the Accounting Policies and Procedures Manual.	June 24, 2020	Board of Commissioners; Emilia Reyes	Board meeting packet	Policies and Procedures	Pending
Obtain Board approval final QIP status in June 24, 2020 Board meeting.	June 24, 2020	Board of Commissioners; Emilia Reyes	External auditor recommendations	SF-429	Pending

Summary of progress towards outcome:

Regular updates to the Board on the status of the actions taken for the internal control deficiency have continued. Other progress made over the last month includes submission of supporting documents to the procured external auditor who is working to understand the concerns presented in the monitoring report and to gain an understanding of the provided procedural and computations provided to them. A manager within the program accounting area was promoted from a senior accountant role. This position is estimated to spend 33% of her time on Head Start 0-5 matters and will also supervise an accountant position which will be 100% dedicated to the Head Start 0-5 program and all its funding streams. This accountant is currently pending hire. Additionally, a new manager has been hired who will be assisting with this monitoring process, reviewing Agency systems and structure,

Program Improvement Plan

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

organizing an Early Childhood Education Committee with representative from staff, parents, and community partners to analyze how best to structure our Head Start 0-5 program to meet the needs of our community. This position will be allocated 50% to Health and Human Services- Head Start and 50% to the indirect cost rate. In addition to Emilia Reyes, CEO, registered for the HHS Fiscal Initiative training, other fiscal staff have registered and begun participating in this training. These staff include Financial Officer the two assigned Managers-program accounting, and the Head Start 0-5 Fiscal Compliance Officer. Internal Audit staff and the newly hired Manager are beginning to review monitoring procedures, the documentation around those procedures, and identifying new procedures for implementation.

Program Improvement Plan

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

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 June 24, 2020 Board meeting.

Program Improvement Plan

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.	Initial adjustments completed for reduction in depreciation for Federal Share and square footage allocation pertaining to the Board Room. Further adjustments pending auditor findings.

Program Improvement Plan

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 initial adjustment to square footage pending external auditor review.
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 .	Emilia Reyes and Rebecca Heinrich		Contract	A CPA firm has been selected and services have begun.
Compute the Federal Interest generated with the 1900 Building A for evaluation as potential disallowed cost.	March - May 2020	Rebecca Heinrich, Darlene Trujillo	Supporting square footage occupancy worksheets.	Supporting computation worksheets.	Pending
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	Select Head Start financial staff and/or program leadership.	Trainers to be determined	Training Agenda	T&TA requests reviewed on March 4, 2020. CEO, and multiple staff have registered for the Fiscal Initiative training series.
External CPA firm to provide training and technical assistance to Finance Office personnel based on outcome of their agreed upon procedures.	May 20, 2020	Applicable Finance Office personnel	External Auditor guidance	Sign-in sheets will be utilized to document those in attendance.	Pending
Review Accounting Policies and Procedure Manual - Section VIII Cost Allocation for needed additions and/or updates.	May 27, 2020	Rebecca Heinrich	External Auditor guidance	Board Agenda item and minutes	Pending

Program Improvement Plan

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 facility cost pool procedure step-by-step outline for the Fresno Executive Plaza facility cost pool allocation process for needed additions and/or updates.	May 27, 2020	Rebecca Heinrich and Darlene Trujillo	External Auditor guidance	Facility cost procedure	Pending
External auditor will present recommendations to the Board of Commissioners.	May 27, 2020	External Auditor; Emilia Reyes	External Auditor guidance	Board Agenda item and minutes	Pending
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.	June 5, 2020	Rebecca Heinrich and Darlene Trujillo	Fixed Asset Module records	Fixed Asset records and general ledger.	Pending
Compute the reduction for depreciation allocated to Head Start on assets with Federal Interest prior to January 2019.	June 5, 2020	Rebecca Heinrich and Darlene Trujillo	Fixed Asset records, general ledger, and Federal Interest computation.	Federal Interest computation worksheet and fixed asset records.	Pending
Discuss and negotiate with Region IX representatives any items for resolution based on the results of external auditor recommendations.	As needed, but by June 12, 2020	Board Chair, Emilia Reyes, Rebecca Heinrich, Region IX representatives	Guidance from Region IX program and fiscal specialists.	Letters and supporting documents.	Pending
Obtain Board approval for any necessary updates to the Accounting Policies and Procedures Manual.	June 24, 2020	Board of Commissioners; Emilia Reyes	Board meeting packet	Policies and Procedures	Pending
Obtain Board approval for final QIP status in June 24, 2020 Board meeting.	June 24, 2020	Board of Commissioners; Emilia Reyes	External auditor recommendations	SF-429	Pending

Summary of progress towards outcome:

Regular updates to the Board on the status of the actions taken for the budget deficiency have continued. Other progress made over the last month includes submission of supporting documents to the procured external auditor who is working to understand the concerns presented in the monitoring report and to gain an understanding of the provided procedural and computations provided to them. A manager within the program accounting area was promoted from a senior accountant role. This position is estimated to spend 33% of her time on Head Start 0-5 matters and will also supervise an accountant position which will be 100% dedicated to the Head Start 0-5 program and all its funding streams. This accountant is currently pending hire. Additionally, a new manager has been hired who will be assisting with this monitoring process, reviewing Agency systems and structure, organizing an Early Childhood Education Committee. This position will be allocated 50% to Health and Human Services- Head Start and 50% to the indirect cost rate. In addition to Emilia Reyes, CEO, registered for the HHS Fiscal Initiative training, other fiscal staff have registered and begun participating in this training. These staff include Financial Officer the two assigned Managers-program accounting, and the Head Start 0-5 Fiscal Compliance Officer.

Program Improvement Plan

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

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 June 24, 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

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 .	Emilia Reyes and Rebecca Heinricy		Contract	A CPA firm has been selected and services have begun.
Weekly meetings with CEO, Financial Officer, and Head Start 0-5 Director will occur to review progress status with QIP	February 5, 2020 through July 15, 2020	Emilia Reyes, Rebecca Heinricy, and Kathleen Shivaprasad	Quality Improvement Plan.	Sign-in sheets will be utilized to document those in attendance.	First meeting was held February 5, 2020. Meeting 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 Heinricy	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.
Compute the Federal Interest generated with the 1900 Building A for evaluation as potential disallowed cost.	March - May 2020	Rebecca Heinricy, Darlene Trujillo	Supporting square footage occupancy worksheets.	Supporting computation worksheets.	Pending
External CPA firm to provide training and technical assistance to Finance Office personnel based on outcome of their agreed upon procedures.	May 20, 2020	Applicable Finance Office personnel	External Auditor guidance	Sign-in sheets will be utilized to document those in attendance.	Pending

Program Improvement Plan

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
External auditor will present recommendations to the Board of Commissioners.	May 27, 2020	External Auditor; Emilia Reyes	External Auditor guidance	Board Agenda item and minutes	Pending
Compute the reduction for depreciation allocated to Head Start on assets with Federal Interest prior to January 2019.	June 5, 2020	Rebecca Heinrichy and Darlene Trujillo	Fixed Asset records, general ledger, and Federal Interest computation.	Federal Interest computation worksheet and fixed asset records.	Pending
Update computation of federal interest for the FEP facility incorporating recommendations from the external auditor.	June 10, 2020	Rebecca Heinrichy and Darlene Trujillo	External Auditor guidance	Federal Interest computation worksheet and supporting documents	Pending
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 10, 2020	Rebecca Heinrichy, Darlene Trujillo, Susan Shiomi	Occupancy records, general ledger, and facility cost allocation rate history.	Facility cost pool allocation historical documents and general ledger.	Internal audit staff have begun this review.
Update documentation of procedures used in the computation of the Federal Interest based on recommendations received from the external auditors.	June 10, 2020	Rebecca Heinrichy	External Auditor guidance	Federal Interest / SF-429 Procedures	Pending
Obtain Board approval for any necessary SF-429 revision and final QIP status in June 24, 2020 Board meeting.	June 24, 2020	Board of Commissioners; Emilia Reyes	External auditor recommendations	SF-429	Pending
Amend and file, if necessary, revised SF-429 report via Online Data Collection (OLDC) within GrantSolutions.gov based upon CEO and Board approval.	July 17, 2020	Emilia Reyes; Rebecca Heinrichy; Darlene Trujillo	External auditor recommendations	SF-429	Pending

Summary of progress towards outcome:

[Regular Board updates on the work completed on the reporting deficiency during the past month continued. The procured external audit firm is working to understand the concerns presented in the monitoring report and to gain an understanding of the provided procedural and computations provided to them. Additionally, Internal Audit staff have begun the review of historical occupancy of the Fresno Executive Plaza to better assess all Federal and Non-Federal Interest in the property are being accurately captured.](#)



FINANCE COMMITTEE MEETING

Date: May 13, 2020	Program: Finance
Agenda Item #: 9B	Officer: Rebecca Heinricy
Subject: Funding List	Officer: Salam Nalia

Background

The information presented below is intended to keep the Board apprised on the status of the funding that has been currently awarded to the Agency.

The Agency's Funding List as of April 1, 2020 reflects current funding awarded of \$167 million, which is an increase from \$158.9 million on January 1, 2020 and an increase from \$155.0 million on April 1, 2019.

The contract list contains the following:

- 30 Programs
- 67 Funding Sources
- 126 Contracts
- 65 Funding Periods

The funding received specifically for the purpose of loan issuance, which is approximately \$20 million, is also presented.

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 4/1/20**

PROGRAM	FUNDING SOURCE	CONTRACT YEAR		AMOUNT	SUBTOTAL
1 Access Plus Capital - USDA	USDA RMAP Grant	Jul-19	Jun-20	38,406	
2 Access Plus Capital-SBA Microloan Technical Assistance Program	U.S. Small Business Administration	Jul-19	Jun-20	286,827	
3 Access Plus Capital - Wells Fargo	Wells Fargo	May-18	May-20	40,000	
3 Access Plus Capital - Bank of the West Support	Bank of The West	Nov-17	Nov-20	75,000	
4 Access Plus Capital- Tri Counties Bank	Tri Counties Bank	Apr-18	Apr-20	10,000	
5 Access Plus Capital- Heron Foundation	Heron Foundation	May-18	May-20	100,000	
5 Access Plus Capital- Union Bank MUFG	Union Bank	Jun-18	Jun-20	25,000	
6 Access Plus Capital - JP Morgan Chase	JP Morgan Chase	Dec-18	Dec-21	300,000	
7 Access Plus Capital - Go Biz	CA Governor's Office	Oct-19	Sep-20	135,550	
8 Access Plus Capital - BoA Economic Mobility Program	Bank of America/Technical Assistance/Financial Literacy	May-18	May-20	5,000	
9 Access Plus Capital- Heron Foundation Operations via Fresno EOC	Heron Foundation	Jul-19	Jun-20	200,000	
10 Access Plus Capital - Wells Fargo SOSB	Wells Fargo	Apr-20	Apr-21	40,000	
11 Access Plus Capital - Wells Fargo COVID19	Wells Fargo	Apr-20	Apr-21	368,247	
12 Access Plus Capital - JP Morgan Chase Pro Neighborhoods	JP Morgan Chase	Dec-18	Dec-21	2,550,000	4,174,030
13 Census - Geographic Downtown Fresno	County of Fresno	Dec-19	Jun-20	20,000	
14 Census - Geographic East Dakota	County of Fresno	Dec-19	Jun-20	20,000	
15 Census - Demographic 0-5 Hub	County of Fresno	Dec-19	Jun-20	20,000	
16 Census - Demographic LGBTQ Hub	County of Fresno	Dec-19	Jun-20	20,000	
17 Census - SJVHF	The Center at Sierra Health Foundation	Jan-20	Jul-20	30,000	110,000
18 COMMUNITY SERVICES BLOCK GRANT	State Community Services & Development	Jan-20	Dec-20	1,854,644	1,854,644
19 COMMUNITY HEALTH - ADOLESCENT FAMILY LIFE PROGRAM	CDPH-MCAH	Jul-17	Jun-20	1,681,393	
20 COMMUNITY HEALTH CENTER	Essential Access Health-Title X	Apr-20	Mar-21	260,000	
21 COMMUNITY HEALTH CENTER	Third Parties	Apr-20	Mar-21	686,834	
22 COMMUNITY HEALTH CENTER - CA PREP	State - Department of Health	Jul-18	Jun-21	1,200,000	
23 COMMUNITY HEALTH CENTER - Digital Initiative for Youth	US Department of HHS through UCSF	Oct-16	Sep-21	1,308,762	
24 COMMUNITY HEALTH CENTER - DTI-(Local Dental Pilot Program)	US Department of Public Health	Jul-17	Dec-20	5,124,010	10,260,999
25 COMMUNITY SERVICES -FOSTER GRANDPARENTS	Corporation for National and Community Service	Jul-19	Jun-20	363,773	
26 COMMUNITY SERVICES -2019 LIHEAP (Cash Assistance)	State Community Services & Development	Oct-18	Jun-20	1,490,931	
27 COMMUNITY SERVICES -2019 LIHEAP (In-kind)	PG & E	Oct-18	Jun-20	4,916,006	
28 COMMUNITY SERVICES -2020 LIHEAP (Cash Assistance)	State Community Services & Development	Oct-19	Jun-21	1,648,489	
29 COMMUNITY SERVICES -2020 LIHEAP (In-kind)	PG&E	Oct-19	Jun-21	4,418,585	
30 COMMUNITY SERVICES -2020 DAP	State Community Services & Development	Oct-19	Dec-20	151,902	
31 COMMUNITY SERVICES - Sisters of St. Joseph Food Distribution	Sisters of St. Joseph Health Care Foundation	Jul-19	Jun-20	50,000	
32 COMMUNITY SERVICES - Cal Fresh Outreach Project	Kaiser Permanente	Oct-19	Sep-20	95,000	
33 COMMUNITY SERVICES - TOBACCO CAM PROJECT	Fresno County Department of Public Health	Sep-19	Jun-21	200,000	
34 COMMUNITY SERVICES - RURAL TOBACCO	State - Department of Health	Jul-15	Jun-20	775,000	14,109,686
35 E & T URBAN AREA YOUNGER YOUTH	Fresno Regional Workforce Investment Board (FRWIB)	Jul-19	Jun-20	1,103,966	
36 VALLEY APPRENTICESHIP CONNECTIONS	Fresno County EDC	Oct-18	Apr-20	382,500	
37 VALLEY APPRENTICESHIP CONNECTIONS	Fresno County Probation	May-18	Apr-21	792,000	
38 VALLEY APPRENTICESHIP CONNECTIONS	State Center Community College District	May-19	Mar-21	200,000	2,478,466
39 FRESNO STREET SAINTS - FUSD	Fresno Unified School District	Jul-19	Jun-20	357,000	
40 FRESNO STREET SAINTS - Chevron	Chevron	Sep-17	Jun-20	17,500	
41 FRESNO STREET SAINTS - California Calla	California Calls	Nov-19	May-20	19,836	
42 FRESNO STREET SAINTS - Early Learning Center	Fresno Unified School District	Jul-19	Jun-20	55,000	
43 FRESNO STREET SAINTS - CDBG	City of Fresno	Oct-19	Jun-20	25,000	
44 FRESNO STREET SAINTS - Kings Estate	Kings View Estate	Jan-19	Dec-20	21,600	
45 FRESNO STREET SAINTS - Training Institute	Union Pacific Foundation	Oct-19	Sep-20	14,400	
46 FRESNO STREET SAINTS - After School Program	Rite Aid Foundation	Oct-19	Sep-20	20,000	
47 FRESNO STREET SAINTS - TCC Community Garden	City of Fresno	Aug-15	Apr-24	98,000	
48 FRESNO STREET SAINTS-Transformative Climate Communities Program	City of Fresno (Strategic Growth Council)	May-19	May-21	105,367	733,703
49 FOOD SERVICE	Third Party - Home Bound Meals	Jan-20	Dec-20	2,221,130	
50 FOOD SERVICE	Third Party - Catering	Jan-20	Dec-20	574,000	
51 FOOD SERVICE	CAFÉ EOC	Jan-20	Dec-20	123,000	
52 FOOD SERVICE	Intercompany - Fresno EOC Head Start	Jan-20	Dec-20	1,400,000	
53 FOOD SERVICE	Intercompany - Fresno EOC- Sanctuary	Jul-19	Jun-20	32,000	
54 FOOD SERVICE	Intercompany - Fresno EOC- SOUL	Jul-19	Jun-20	29,000	
55 FOOD SERVICE	Intercompany Catering	Jul-19	Jun-20	77,000	
56 FOOD SERVICE	FMAAA - FFS	Jul-19	Jun-20	123,500	
57 FOOD SERVICE	USDA - At Risk	Oct-19	Sep-20	214,798	
58 FOOD SERVICE	USDA - Summer & Winter Meals	Oct-19	Oct-20	280,000	
59 SENIOR SITE MANAGEMENT	FMAAA	Jul-19	Jun-20	24,000	
60 FOOD SERVICE	Fee for service / MOU contracts	Jul-19	Jun-20	798,375	5,896,803
61 CALIFORNIA STATE PRESCHOOL	USDA	Jul-19	Jun-20	25,000	
62 CALIFORNIA STATE PRESCHOOL	Parent Fees	Jul-19	Jun-20	500	
63 CALIFORNIA STATE PRESCHOOL	State - Department of Education	Jul-19	Jun-20	1,038,741	
64 HEAD START / EARLY HEAD START	David and Lucille Packard Foundation	Jul-19	Jun-20	28,000	
65 HEAD START / EARLY HEAD START	Fresno County Superintendent of Schools - Early Math Initiative	Jul-19	Jun-20	100,000	
66 HEAD START / EARLY HEAD START	USDA	Jan-20	Dec-20	1,634,015	
67 HEAD START / EARLY HEAD START	US Department of HHS	Jan-20	Dec-20	40,064,629	
68 HEAD START / EARLY HEAD START	IN-KIND	Jan-20	Dec-20	10,016,157	52,907,042
69 LCC-California Endowment- Corpsmember Supportive Services	California Endowment	Feb-13	Dec-20	15,000	
70 LCC-YOUTHBUILD/AmeriCorps 19-20	Corporation for National and Community Service	Aug-19	Aug-20	155,500	
71 LCC-YOUTHBUILD/AmeriCorps 18-19	Corporation for National and Community Service	Aug-18	Aug-20	140,050	
72 LCC-Prop 1 San Joaquin River Parkway	Wildlife Conservation Board State of CA	Oct-16	Feb-21	959,934	
73 LCC- CCC Proposition 68	California Conservcation Corps (CCC)	May-19	Apr-21	304,466	
74 LCC -CCC Non-Resident Program	California Conservcation Corps (CCC)	Oct-19	Jun-20	24,000	
75 LCC-DOC RECYCLING CYCLE 34	CALRECYCLE	Jul-19	Jun-21	1,761,778	
76 LCC-BUY BACK CENTER	Friant Buy Back Center	Jan-19	Dec-20	70,000	

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
FUNDING AS OF 4/1/20

PROGRAM	FUNDING SOURCE	CONTRACT YEAR		AMOUNT	SUBTOTAL
77 LCC-YOUTHBUILD DEPARTMENT OF LABOR	US Department of Labor Employment and Training Administration	Sep-17	Dec-20	1,100,000	
78 LCC-YOUTHBUILD DEPARTMENT OF LABOR	US Department of Labor Employment and Training Administration	Jan-20	Apr-23	1,500,000	
79 LCC-Fresno County Workforce Investment Board	Fresno Regional Workforce Investment Board (FRWIB)	Feb-20	Aug-20	80,000	
80 LCC-FFS Dental Clinic Health Service Yard Maintenance	Intercompany - Fresno EOC Health Services	Jan-20	Dec-20	4,303	
81 LCC-FFS Franklin Head Start Yard Maintenance	Intercompany - Fresno EOC Head Start	Jan-20	Dec-20	18,000	
82 LCC-FFS RDA	City of Fresno-Successor Agency to RDA	Apr-19	Apr-20	129,910	
83 LCC-Facility Rental	Office of The County of Fresno Public Defender	Feb-18	Dec-20	3,240	
84 LCC-Transformative Climate Communities Program	City of Fresno (Strategic Growth Council)	May-19	May-21	1,521,582	
85 LCC-CCC ACTIVE TRANSPORTATION PROGRAM	California Conservcacion Corps (CCC)	Sep-18	Dec-20	271,428	
86 LCC-California Community Reinvestment Grant	State of California	Oct-19	Sep-21	300,000	
87 LCC- YOUTHBUILD CALIFORNIA CHARTER SCHOOL	YBCSC	Jul-19	Jun-20	137,144	8,496,335
88 SANCTUARY - Human Trafficking Victim Assist.(HV) Program	CalOES Victim Services and Public Safety Branch	Apr-19	Jun-20	476,190	
89 SANCTUARY - OVC	U.S. Department of Justice	Oct-18	Sep-21	774,999	
90 SANCTUARY - OVC for Minor Victims	U.S. Department of Justice	Oct-19	Sep-22	499,998	
91 SANCTUARY - Slave 2 Nothing	Slave 2 Nothing Foundation	May-19	Apr-20	30,000	
92 SANCTUARY - SOUL Rental Income	Intercompany	Jul-19	Jun-20	67,159	
93 SANCTUARY - Shelter Donations	Donations	Jan-20	Dec-20	12,000	
94 SANCTUARY - Shelter Basic Center	US Department of HHS	Oct-18	Sep-21	600,000	
95 SANCTUARY - Shelter	USDA	Jul-19	Jun-20	2,500	
96 SANCTUARY - Shelter	Sisters of St. Joseph	Jul-19	Jun-20	35,000	
97 SANCTUARY - Shelter Homeless Youth Emergency Services Pilot	CalOES Victim Services and Public Safety Branch	Apr-17	Mar-22	2,500,000	
98 SANCTUARY - Shelter County Homeless Youth Service	County of Fresno	Jul-19	May-21	327,884	
99 SANCTUARY - Shelter City HEAP Youth Services	City of Fresno	Jul-19	Jun-21	300,000	
100 SANCTUARY - MAP	County of Fresno	Nov-19	Jun-21	284,529	
101 SANCTUARY - LGBTQ HAF	Health Access Foundation	Jan-20	Aug-20	15,000	
102 SANCTUARY - HT Rise Up	Public Health Institute	Aug-19	Aug-20	20,000	
103 SANCTUARY - LGBTQ Rise Up	Public Health Institute	Aug-19	Aug-20	20,000	
104 SANCTUARY - SOS	Central Valley Community Foundation	Jan-15	Dec-20	30,000	
105 SANCTUARY - SOS Donations	Donations	Jan-20	Dec-20	36,500	
106 SANCTUARY - PHOENIX	US Department of HUD	Sep-19	Aug-20	396,523	
107 SANCTUARY - PROJECT HEARTH	US Department of HUD	Oct-19	Sep-20	280,322	
108 SANCTUARY - PROJECT HOMESTEAD	US Department of HUD	Oct-19	Sep-20	260,976	
109 SANCTUARY - HERO Team 2	US Department of HUD	Sep-19	Aug-20	525,000	
110 SANCTUARY - Home Plate	US Department of HUD	Sep-19	Aug-20	344,126	
111 SANCTUARY - Bridge to Home 1	US Department of HUD	Oct-19	Sep-20	465,677	
112 SANCTUARY - Bridge to Home 2	US Department of HUD	Oct-19	Sep-20	116,747	
113 SANCTUARY - PROJECT RISE	US Department of HUD	Oct-19	Sep-20	306,142	
114 SANCTUARY - Client Rental Income	Clients	Sep-19	Aug-20	10,000	8,737,272
115 SCHOOL AGE CHILD CARE/FEDERAL BLOCK GRANT	USDA	Jul-19	Jun-20	10,875	
116 SCHOOL AGE CHILD CARE/FEDERAL BLOCK GRANT	Parent Fees	Jul-19	Jun-20	4,982	
117 SCHOOL AGE CHILD CARE/FEDERAL BLOCK GRANT	State - Department of Education	Jul-19	Jun-20	571,080	
118 SCHOOL OF UNLIMITED LEARNING	State - Department of Education ADA	Jul-19	Jun-20	1,812,306	
119 SCHOOL OF UNLIMITED LEARNING	State - Department of Education EPA	Jul-19	Jun-20	264,214	
120 SCHOOL OF UNLIMITED LEARNING	FUSD – Property Tax	Jul-19	Jun-20	159,720	
121 SCHOOL OF UNLIMITED LEARNING	FUSD-Federal Lottery Funding	Jul-19	Jun-20	37,360	
122 SCHOOL OF UNLIMITED LEARNING	Federal - Department of Education - Title Grants	Jul-19	Jun-20	65,100	
123 SCHOOL OF UNLIMITED LEARNING	USDA	Jul-19	Jun-20	30,000	
124 SCHOOL OF UNLIMITED LEARNING	State - Department of Education-ESSA	Mar-19	Jun-20	172,442	
125 SCHOOL OF UNLIMITED LEARNING	State - Department of Education-LPSBG	Jul-18	Jun-20	3,952	
126 SCHOOL OF UNLIMITED LEARNING	Stanley Spano Donation	Jul-17	Jun-22	100,000	
127 SCHOOL OF UNLIMITED LEARNING	Donations & Miscellaneous	Jul-19	Jun-20	9,000	3,241,031
128 TRANSIT SYSTEMS	FMAAA	Jul-19	Jun-20	50,597	
129 TRANSIT SYSTEMS	State Local Transportation Funds - TDA 4.5 Funds	Jul-19	Jun-20	1,654,149	
130 TRANSIT SYSTEMS	Donations / Special Trips	Jul-19	Jun-20	85,000	
131 TRANSIT SYSTEMS	Central Valley Regional Center	Sep-16	Aug-20	3,071,000	
132 TRANSIT SYSTEMS	Food Delivery (all)	Jul-19	Jun-20	326,400	
133 TRANSIT SYSTEMS	Intercompany - Fresno EOC Head Start	Jul-19	Jun-20	605,880	
134 TRANSIT SYSTEMS	Intercompany - Fresno EOC Head Start (Janitorial)	Jul-19	Jun-20	230,000	
135 TRANSIT SYSTEMS	County of Fresno - CalWorks	Jul-19	Jun-20	403,620	
136 TRANSIT SYSTEMS	Fresno Council of Governments Planning Grant	Jul-19	Jun-20	50,000	
137 TRANSIT SYSTEMS	Taxi Script	Jul-19	Jun-20	28,000	
138 TRANSIT SYSTEMS	County of Fresno - Dept of Behavioral Health	Jul-16	Jun-20	200,000	
139 TRANSIT SYSTEMS	Madera County Transit (5 year contract)	Jul-19	Jun-24	5,067,508	11,772,154
140 WEATHERIZATION - 2019- Liheap	State Community Services & Development	Oct-18	Jun-20	2,288,083	
141 WEATHERIZATION - 2017- DOE	State Community Services & Development	Jun-18	Dec-20	1,074,179	
142 WEATHERIZATION - 2019- Solar DAP	State Community Services & Development	Jun-19	Dec-20	2,500,000	
143 WEATHERIZATION - 2020- Liheap	State Community Services & Development	Oct-19	Jun-21	2,764,202	
144 WEATHERIZATION - 2020- DAP	State Community Services & Development	Oct-19	Dec-20	227,853	
145 WEATHERIZATION - City of Fresno (CDBG)	City of Fresno	Jul-18	May-20	285,000	
146 WEATHERIZATION - ENERGY PARTNERS	RHA, INC (P G & E)	Jan-20	Dec-20	825,000	
147 WEATHERIZATION - Transformative Climate Communities Program	City of Fresno (Strategic Growth Council)	May-19	May-21	1,856,429	11,820,746
148 WOMEN, INFANTS AND CHILDREN	State - Department of Health	Oct-18	Sep-22	6,086,141	
149 WOMEN, INFANTS AND CHILDREN	State - Department of Health	Oct-18	Sep-22	24,328,080	30,414,221
				<u>167,007,132</u>	<u>167,007,132</u>

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
FUNDING AS OF 4/1/20

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 - Hollister	City of Hollister	Jul-15	Jun-20	686,940	
3 Access Plus Capital - CDFI Fund Financial Assistance	U.S. Department of the Treasury	Oct-18	Sep-21	750,000	
4 Access Plus Capital - CDFI	CDFI Fund	Dec-19	Dec-22	714,000	
5 Access Plus Capital - BBVA	BBVA USA	Oct-19	Oct-29	700,000	
6 Access Plus Capital - Beneficial State Bank	Beneficial State Bank	Jun-17	Jun-20	1,000,000	
7 Access Plus Capital- Farmers & Merchants Bank	F & M Bank	Apr-19	Apr-24	1,000,000	
8 Access Plus Capital - Fresno First Bank	Fresno First Bank	Oct-17	Nov-21	500,000	
9 Access Plus Capital - COIN	Rabobank/Mechanics Bank	Nov-14	Apr-20	1,000,000	
10 Access Plus Capital - COIN	Pacific Western Bank	May-15	May-20	1,000,000	
11 Access Plus Capital - COIN	Wells Fargo	Nov-14	Apr-20	500,000	
12 Access Plus Capital - EQ2	Union Bank	Apr-15	Apr-20	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 - USDA Rural Microenterprise Assistance Program	US Department of Agriculture	Dec-10	Dec-30	500,000	
21 Access Plus Capital - USDA Intermediary Relending Program	US Department of Agriculture	Jun-14	Jun-44	500,000	
22 Access Plus Capital - USDA Intermediary Relending Program	US Department of Agriculture	Sep-16	Sep-46	500,000	
23 Access Plus Capital - Rabobank	Rabobank/Mechanics Bank	May-17	May-22	1,500,000	
24 Access Plus Capital - CAFI	Community Action Financial Institute	Jul-17	Jul-24	350,000	
25 Access Plus Capital - CAFI	Community Action Financial Institute	Apr-18	Mar-25	100,000	
26 Access Plus Capital - SBA Intermediary Lending Pilot Program	US Small Business Administration	Aug-11	Aug-31	1,000,000	19,950,940
				19,950,940	19,950,940

FINANCE COMMITTEE MEETING

Date: May 13, 2020	Program: Finance
Agenda Item #: 9C	Officer: Rebecca Heinricy
Subject: Non-Competitive Procurement	Officer: Salam Nalia

Background

The information presented below is intended to keep the Board 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.” Additionally, a report on the non-competitive procurement awards is to be made to the Agency’s Board of Commissioners.

Vendor	Purpose	Amount	Justification
Tangram	WIC – Furniture for new Kings Canyon office due to different space configuration at the new location.	\$183,125	Approval from State of California Department of Health – WIC was received to proceed with this purchase due to lack of adequate responses to the posted RFP.



FINANCE COMMITTEE MEETING

Date: May 13, 2020	Program: Finance
Agenda Item #: 9D	Officer: Rebecca Heinricy;
Subject: Health Insurance Report	Officer: Salam Nalia

Background

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

As of March 31, 2020, the health insurance reserve is at \$3.5 million, which covers approximately 3.7 months of average expenditures. To date, contributions from programs and employees for 2020 total \$3,224,184 while the Fund paid out \$3,461,864 in expenses. The health insurance report is included for reference.

Changes to the health insurance plan in 2018 through 2020 include:

- Effective January 2018: 10% increase in Employer and Employee premiums, increase in select co-pays, and a discount for completion of a wellness visit.
- 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.

The following presents a sample of the 2020 monthly health insurance premium tier rates. There are additional tiers depending on type of coverage selected.

	Agency	Employee (Discounted)	Total Premium
Employee Only	\$ 590	\$ 90	\$ 680
Family	\$ 1,220	\$ 210	\$ 1,430

FRESNO EOC
HEALTH INSURANCE FUND REPORT
 THROUGH MARCH 31, 2020

	2020					2019		
	January	February	March	YTD totals Jan - Mar	Mo. Avg. Prev 12 mos	YTD totals Jan - Mar	Annual Jan - Dec	Annual Mo. Avg Jan - Dec
Beginning Fund Balance	2,754,344	2,788,417	3,258,611					
<u>Income</u>								
Agency Contributions	764,269	926,323	936,853	2,627,445	875,815	2,386,566	9,551,207	795,934
Additional Agency Contr.	0	0	0	0	0	23,829	266,968	22,247
Employee Contributions	169,247	254,529	172,963	596,739	198,913	472,681	1,633,863	136,155
Total Income	933,516	1,180,852	1,109,816	3,224,184	1,074,728	2,883,076	11,452,038	954,336
<u>Expenses</u>								
Health Claims Paid	522,608	294,706	439,030	1,256,344	569,968	1,627,697	7,210,969	600,914
Dental Claims Paid	40,011	64,322	54,514	158,847	57,075	178,334	704,388	58,699
Prescriptions Paid	199,983	169,145	217,113	586,241	214,372	569,390	2,555,607	212,967
Vision Claims Paid	10,011	11,476	7,284	28,771	9,657	28,186	115,300	9,608
Stop Loss Premiums	112,415	113,050	114,711	340,176	106,199	311,540	1,245,746	103,812
Stop Loss Claims	(41,994)	0	0	(41,994)	(70,582)	(80,236)	(885,228)	(73,769)
Life Insurance Premiums	14,653	15,978	15,536	46,167	14,771	42,888	173,967	14,497
Pinnacle	14,626	14,610	15,207	44,443	14,473	42,089	171,324	14,277
Blue Cross	15,155	15,155	15,715	46,025	14,981	43,603	177,354	14,780
Benefits Consultant	7,752	7,752	7,749	23,253	11,625	38,750	155,000	12,917
Employee Assist. Program	1,876	1,877	1,876	5,629	1,876	5,623	22,511	1,876
Preferred Chiropractors	783	783	787	2,353	580	1,532	6,139	512
Other Expenses	1,565	1,804	1,543	4,912	1,895	8,072	25,900	2,158
ACA Fees	0	0	0	0	1,734	0	20,807	1,734
Total Expenses	899,444	710,658	891,065	2,501,167	948,624	2,817,468	11,699,785	974,982
Current Fund Activity (net)	34,073	470,194	218,751	723,018	126,104	65,608	(247,747)	(20,646)
Ending Fund Balance	2,788,417	3,258,611	3,477,362	3,477,362				
<u>Enrollment</u>								
Employee only-Traditional	349	347	338		345		314	
High-Deduct	44	40	40		41		23	
Family coverage-Traditional	448	452	465		455		502	
High-Deduct	29	31	31		30		11	
Dental coverage only	39	38	35		37		41	
Temp/On Call Plan	0	0	0		0		1	
Total employees enrolled	909	908	909		909		893	
Total dependants covered								
Average contributions per employee	1,027	1,300	1,221		1,183		1,069	
Average expenses per employee	989	783	980		1,044		1,092	

Estimated # months funded: 3.7



FINANCE COMMITTEE MEETING

Date: May 13, 2020	Program: Finance
Agenda Item #: 9E	Officer: Rebecca Heinrich;
Subject: Investment Report	Officer: Salam Nalia

Background

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

As of March 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	\$ 17,362	\$ 3,464	\$ 20,825
Corporate Fixed Income	259,947	-	259,947
Certificates of Deposit (CD)	2,987,976	759,160	3,747,136
Stocks	13,113	-	13,113
Total	\$ 3,278,398	\$ 762,623	\$ 4,041,021
Minus unrealized gains on CDs	50,682	9,160	59,842
General Ledger balance	\$ 3,227,716	\$ 753,464	\$ 3,981,179

Total annual interest earned on these fixed income investments is \$107,699 providing an average rate of 2.75%. 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 1.9% and 3.5%; and a tiered maturity date structure to provide for both shorter term maturities and longer investments past 2023.

The funds at Self-Help Federal Credit Union are returning 1.85% interest.



FINANCE COMMITTEE MEETING

Date: May 13, 2020	Program: Finance
Agenda Item #: 9F	Officer: Rebecca Heinrichy
Subject: Variance Report	Officer: Salam Nalia

Background

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

The prepared financial analysis reports and/or requested updates for the program(s) listed below are included for informational purposes.

- California State Preschool Program (CSPP)
- School Age Child Care Program (CCTR)
- Women, Infant, and Children (WIC)

FINANCE OFFICE INTEROFFICE MEMO

DATE: MAY 7, 2020
TO: KATHLEEN SHIVAPRASAD
CC: EMILIA REYES, SALAM NALIA, SUSAN SHIOMI
FROM: REBECCA HEINRICY, LETICIA RODRIGUEZ
SUBJECT: CSPP VARIANCE REPORT – MARCH 2020

California State Preschool Program (CSPP):

Funding Period: July 1, 2019 - June 30, 2020

Revenue: Total budget is \$1,092,013 which consists of \$1,038,451 from California Department of Education, \$21,762 from USDA, \$30,000 from Fresno County. Office of Education Early Stars, and \$1,800 from Parent Fees. As of March, total earnings from California Department of Education is \$754,116, USDA snacks of \$15,615, Early Stars of \$20,834, and parent fees of \$1,800 for a total of \$791,630.

Expenses: Total YTD expenses from all sites, including administration are \$791,629, which is 72% of the total budget. Project period is 75% complete. Overall, this program is currently operating within budget expectations.

Background and Observations: This program provides educational learning experiences for State Preschool and Head Start eligible children. As of March, the cost per child day of enrollment (CDE) is \$48.28 (\$754,116/15,620 CDE) which is equal to the maximum reimbursement rate of \$48.28. Full enrollment and attendance of the children is required to fully earn grant funds.

CDE CSPP funding is used in conjunction with the US Department of Health and Human Services (HHS) Head Start funding to provide extended hours of care at the specified centers. These services are currently offered at the following centers: Cantua Creek, Dakota Circle, Franklin, Sequoia, Wilson, and Yosemite. An application to receive these funds to offer services at additional centers was submitted and a preliminary notice was received that we will be at least partially funded for that application.

2019-2020 CSPP TOTAL BUDGET**As of: 3/31/2020****% Budget Time Lapsed: 75%****% Budget Used: 72%**

	Total Budget	YTD July 2019 - March 2020	Total Balance	% Used
Revenue:				
State of California Dept. of Education	1,038,451	754,116	284,335	73%
USDA	21,762	15,615	6,147	72%
Fresno Co.Office Of Ed. Early Stars	30,000	20,834	9,166	69%
Parent Fees	1,800	1,064	736	59%
Total Revenue	1,092,013	791,630	300,383	72%
Salaries	615,344	442,473	172,871	72%
Fringe Benefits	250,942	187,261	63,681	75%
Food/Snack Items	23,999	15,375	8,624	64%
Classroom Supplies	11,654	8,778	2,876	75%
Bottled Water	125	81	44	65%
Food Disposable	8,400	5,690	2,710	68%
Janitorial Supplies	5,251	3,631	1,620	69%
Field Trip Costs	600	33	567	5%
Pest Control	2,350	1,650	700	70%
Security	1,420	961	459	68%
Janitorial / Yard Maintenance	30,200	21,885	8,315	72%
Repairs and Maintenance	1,479	844	635	57%
Rent	17,312	12,863	4,449	74%
Water and Sewer	11,636	8,651	2,985	74%
Utilities	9,300	6,859	2,441	74%
Communication Cost	14,385	10,335	4,050	72%
Mileage	2,200	1,623	577	74%
Office Supplies	2,610	1,780	830	68%
Lease Copier	2,870	1,976	894	69%
Postage	100	36	64	36%
Staff Training/Certification	2,600	1,929	671	74%
License Fees	150	103	48	68%
Audit Fee	2,543	1,906	637	75%
Admin Cost	74,543	54,907	19,636	74%
Total Expenses	1,092,013	791,629	300,384	72%

FINANCE OFFICE INTEROFFICE MEMO

DATE: MAY 7, 2020
TO: MARK WILSON
CC: EMILIA REYES, SALAM NALIA, SUSAN SHIOMI
FROM: REBECCA HEINRICY, KIRAN HAYER
SUBJECT: SCHOOL AGE CHILD CARE VARIANCE REPORT – MARCH 2019

FBG (48000-48495):

Funding: California Department of Education (CDE)

Funding Period: July 1, 2019 - June 30, 2020

Revenue: The maximum reimbursable amount from CDE for 2019-2020 is \$571,080, but the contract is not expected to be fully earned based on the potential attendance in both centers. Other budgeted revenue is from USDA (\$13,960) and from Certified Parent Fees (\$4,000). YTD earnings are: CDE \$278,927, USDA \$8,235, and Parent Fees \$4,153; for a total of \$291,315.

Expenses: YTD expenses are \$291,315 or 72% of budgeted expenditures. Project period is 75% complete.

Observations: Earnings based on the certified days of enrollment through March 2020 is \$278,927 which equals actual costs for this period less the parent fees and USDA snack reimbursement received. The current cost per child day of enrollment (CDE) is \$47.98 which equals the maximum reimbursement rate of \$47.98. This program is operating approximately at budget. While funds that are earned but not expended can be held within a reserve, the program is limited to a reserve of 5% of the contract's Maximum Reimbursable Amount MRA(s), which currently is $\$571,080 \times 5\% = \$28,554$.

This program continues to operate in two centers: Eric White and Cesar Chavez. The enrollment at these remaining centers will not allow the grant to be fully earned which is why the expenditures are budgeted based on the earning projection rather than the full grant award.

FEDERAL BLOCK GRANT- CHILDCARE
Monthly Progress Report
March 2020

Program Period: July 1, 2019- June 30, 2020

Project ID # 48000-48495

% of Time Lapsed

75%

Program	ANNUAL BUDGET	Y-T-D ACTUAL	Y-T-D Balance	Y-T-D %
Revenue:				
DEPT. OF EDUCATION	571,080	278,927	292,153	49%
USDA REVENUE	13,960	8,235	5,725	59%
CERTIFIED PARENT FEES	4,000	4,153	(153)	104%
Total Revenue	589,040	291,315	297,725	49%
Expenditures:				
Salaries	223,306	163,786	59,520	73%
Fringe	59,837	44,247	15,590	74%
Total Personnel	283,143	208,033	75,110	73%
Contracts & Professional Services				
Indirect	27,872	20,312	7,560	73%
Audit	1,034	689	345	67%
Facility Cost				
Rental-Office	12,012	7,442	4,570	62%
Janitorial Services	17,800	12,000	5,800	67%
Pest Control Service	700	513	187	73%
Security	375	272	103	73%
Utilities Gas & Electric	6,250	4,296	1,954	69%
Water/Sewer/Garbage	1,500	1,113	387	74%
Repairs and Maintenance	16,500	10,811	5,689	66%
Travel, Mileage, Vehicle Costs				
Mileage	2,750	1,884	866	69%
Equipment Costs				
Lease Copier	2,500	1,828	672	73%
Equipment Less Than \$5,000	1,500	0	1,500	0%
Office Expenses				
Software Licensing Fees	750	484	266	65%
Bottled Water	315	226	89	72%
Office Supplies	4,650	3,455	1,195	74%
Postage	185	120	65	65%
Telephone	1,700	1,277	423	75%
Insurance	2,211	1,659	552	75%
Program Supplies & Client Costs				
Food-Snacks	13,250	9,863	3,387	74%
Non-Food-Supplies	565	371	194	66%
Program Supplies-Classroom	4,950	3,127	1,823	63%
Staff Training	1,000	0	1,000	0%
Janitorial Supplies	2,350	1,540	810	66%
Total Non-Personnel	122,719	83,282	39,437	68%
Total Expenditures	405,862	291,315	114,547	72%
Net Income (Loss)	183,178	-	183,178	0%

***FINANCE OFFICE
INTEROFFICE MEMO***

DATE: MAY 6, 2020
TO: JACK LAZZARINI
CC: EMILIA REYES, SALAM NALIA, SUSAN SHIOMI
FROM: REBECCA HEINRICY, LETICIA RODRIGUEZ
SUBJECT: WOMEN, INFANTS, AND CHILDREN (WIC) VARIANCE REPORT – MARCH 2020

WIC – California Department of Health Services:

Revenue: The grant award for the period of October 1, 2019 to September 30, 2020 is \$5,769,643; excluding funding for vouchers budgeted at \$24,461,346. This includes funding for restricted projects, such as the WIC-Breastfeeding Peer Counseling (BPC) Program (\$253,504) and Farmers' Market (\$1,900).

Expenses: YTD expenses are \$2,585,595, which is 45% of the authorized funding. Vouchers distributed are at 33% of budget. Grant period is 50% completed. The majority of the budget, at 78%, is within personnel cost line items. The next largest expense category is facilities at 8% of the grant budget.

Observations: Spending for larger items, such as outreach, media/promotion, general office expenses, and travel, may require prior State approval and take longer to obligate. Spending plans are in place to ensure there is sufficient time to procure bids, acquire State approval of the procurements, and expend the funds within the grant year. Operations have been impacted by the conversion to electronic WIC cards for clients and by an increase in recent needs due to the COVID-19 pandemic. Overall, this program and the BPC Program are operating within budgeted levels.

WIC – Additional Client Services:

WIC receives contributions from various sources, such as CalViva to provide additional services to our clients. These extra services / events include: baby showers, parenting classes, parking, and water service for the clients. Approximately \$6,900 is available for this purpose. Other donations received from various sources support activities such as the annual Hippy Hoppity event that was postponed this year due to COVID-19 and physical distancing precautions. The total amount of these donations received for 2019-20 to date is \$10,900, of which approximately \$3,526 has been expended through March 2020. California WIC Association will be providing \$48,000 for census efforts of which \$24,000 has been received to date

WOMEN, INFANTS & CHILDREN (WIC)

YTD MAR 31, 2020

Grant Period: October 1, 2019 to September 30, 2020

Project ID # 11000, 11001, 11002, 11003

Percentage of Time Lapsed

50%

Program	ANNUAL BUDGET	YTD ACTUAL	BALANCE	YTD % OF BUDGET USED
<u>Revenue:</u>				
California Department of Health Services	5,769,643	2,585,595	3,184,048	45%
Total Revenue	5,769,643	2,585,595	3,184,048	45%
<u>Personnel Expense:</u>				
Salaries	3,240,282	1,467,515	1,772,767	45%
Fringe	1,164,592	546,088	618,504	47%
Total Personnel	4,404,874	2,013,603	2,391,271	46%
<u>Operating Expense:</u>				
General Office Expenses (Audit, Insurance, Prog Mat, Office, Cert)	279,010	81,511	197,499	29%
Travel	15,000	3,054	11,946	20%
Training	7,000	3,870	3,130	55%
Outreach, Media/Promo, Program Materials	40,000	9,461	30,539	24%
Facility Cost	383,508	199,529	183,979	52%
Indirect Costs	384,847	173,325	211,522	45%
Total Non-Personnel	1,109,365	470,751	638,614	42%
Total NSA	5,514,239	2,484,355	3,029,884	45%
WIC-BPC (11001)	253,504	101,241	152,263	40%
WIC-FARMERS MARKET (11002)	1,900	0	1,900	0%
Total Expenditures	5,769,643	2,585,595	3,184,048	45%
Net Income (Loss)	-	-		
Vouchers	24,461,346	8,003,758	16,457,588	33%

Women, Infants, and Children (WIC)-BPC Program Budget

YTD MAR 31, 2020

Grant Period: October 1, 2019 to September 30, 2020

Project ID # 11001

Percentage of Time Lapsed

50%

Program	ANNUAL BUDGET	YTD ACTUAL	BALANCE	YTD % OF BUDGET USED
<u>Revenue:</u>				
California Department of Health Services	253,504	101,241	152,263	40%
Total Revenue	253,504	101,241	152,263	40%
<u>Expenditures:</u>				
Salaries (WIC Staff)	164,912	68,490	96,422	42%
Fringe	70,906	25,686	45,220	36%
Total Personnel	235,818	94,176	141,642	40%
<u>Operating Expense:</u>				
Indirect Costs	17,686	7,065	10,621	40%
Total Non-Personnel	17,686	7,065	10,621	40%
Total Expenditures	253,504	101,241	152,263	40%
Net Income (Loss)	-	-		

BOARD OF COMMISSIONERS MEETING

Date: May 13, 2020	Program: Access Plus Capital
Agenda Item #: 9G	Director: Tate Hill
Subject: Save Our Small Business Loan to Grant Program—Update	Officer: Salam Nalia

Background

The City of Fresno contracted with Fresno EOC who partnered with Access Plus Capital to administer its Save our Small Businesses Loan-to-Grant Program. This program provides \$750,000 zero interest, forgivable loan program for businesses under 25 employees impacted by the state and local shelter in place orders. Within seven business days, Access Plus Capital designed a set of guidelines, application (PDF and online), created a web portal, and set-up a call center to support the receipt of 2,673 applications and over 2,000 calls. Data was reviewed for 1,763 applicants from which 175 applicants were identified for selection/lottery. Ultimately, 116 businesses were selected through a computer-generated lottery process involving City of Fresno and Fresno EOC.

LOTTERY-SELECTED APPLICATION STATUS				
	CITY COUNCIL DISTRICT	PENDING DOCUMENTS	ALTERNATES NEEDED	COMPLETED
	1	2	0	15
	2	0	0	18
	3	0	1	14
	4	1	1	18
	5	2	0	14
	6	1	1	11
	7	1	1	14
TOTAL	116	2	4	110

LOAN DISBURSEMENTS				
	31 Businesses	Batch 1 (04/30)	Paid (05/01)	\$190,000
	21 Businesses	Batch 2 (05/01)	Paid (05/04)	\$140,000
	27 Businesses	Batch 3 (05/04)	Paid (05/06)	\$160,000
	24 Businesses	Batch 4 (05/06)	Paid (05/07)	\$160,000
Total	103 Businesses			\$650,000
Balance	13 businesses			\$100,000

Fund Development

Access Plus Capital applied for and received a \$30,000 grant from Wells Fargo Bank to specifically to support the operations of the *Save Our Small Business Program*. In addition, Access Plus Capital applied for and received \$368,000 grant from Wells Fargo's COVID19 relief efforts to overall small business throughout the organization's 14-county Central Valley footprint.