



JUNE 24, 2020 BOARD MEETING

AGENDA

- 1. CALL TO ORDER**
- 2. ROLL CALL**
 - A. Roll Call - Page 4
- 3. PLEDGE OF ALLEGIANCE**
- 4. APPROVAL OF AGENDA** **Approve**
- 5. APPROVAL OF MINUTES**
 - A. May 27, 2020 Board Meeting Minutes - Page 5 **Approve**
- 6. TRANSFORMING AND INSPIRING** **Information**
 - A. Employment & Training **Davis**
 - B. Sanctuary & Support Services **Gattie-Blanco**
- 7. LEGISLATIVE REPORT**
 - A. Legislative Report - Page 8 **Jonasson** **Information**
- 8. SUMMARY OF GRANT TRACKER - MAY**
 - A. Summary Of Grant Tracker - May - Page 13 **Bowmar** **Information**
- 9. CHIEF EXECUTIVE OFFICER'S REPORT**
 - A. CEO Report - Page 15 **Reyes** **Information**
- 10. APPROVAL OF CONSENT AGENDA**

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

 - A. HR Committee Items – June 8, 2020 **Approve**
 1. May, 22, 2020 Meeting Minutes - Page 18
 2. Policy Updates - Page 22
 - B. Finance Committee Items – June 10, 2020 **Approve**
 1. May 13, 2020 Finance Committee Meeting Minutes - Page 32
 2. Financial Reports - Page 35
 3. Insurance Renewal - Page 44
 4. Accounting Policy & Procedures Updates - Page 69

5. Head Start 0-5 Carryover Application - Page 138

C. Program Planning and Evaluation Committee Items – June 18, 2020

Approve

1. May 12, 2020 Meeting Minutes - Page 152
2. E&T/FSS: 2020 Wells Fargo West Region Urban Economic Opportunity Grant Application - Page 155
3. Food Services: Meals on Wheels America COVID- 19 Fund - Page 157
4. HS: 2019 – 2020 Self-Assessment Summary - Page 158
5. HS: COVID-19 Planning Documents - Page 163
6. HS: Selection Criteria - Page 174
7. Health/Dental: Proposal to Provide Mobile COVID-19 Testing - Page 179
8. LCC: Fatherhood FIRE - Page 180
9. Sanctuary/Food Services: Emergency Food and Shelter Program - Page 181
10. Sanctuary/ES/FSS: City of Fresno CDBG - Page 185
11. SOUL: 2020-2021 Preliminary Budget - Page 188
12. SOUL: COVID-19 Operations Report - Page 202
13. Transit: Transportation Needs Assessment - Page 205
14. California Violence Intervention And Prevention Grant - Page 206

D. Bylaws Committee Items – June 18, 2020

Approve

1. February 25, 2020 Meeting Minutes - Page 208
2. Self-Assessment Questionnaire - Page 210
3. Self-Assessment Process - Page 226
4. 2020 Election and Selection Chronology - Page 229
5. Community Sector Representatives Public Notice - Page 231
6. Community Sector Representative Nomination - Page 234
7. Press Release – Seeks Board of Commissioner Nominations - Page 238
8. Target Area Representatives Public Notice - Page 241
9. Target Area Representative Nomination - Page 244
10. Target Area Voter Registration - Page 248
11. Bylaws Charter Annual Review - Page 250

11. ADVISORY BOARDS

Accept

- A. May 20, 2020 Head Start County Wide Policy Council Meeting Minutes - Page 255
- B. March 5, 2020 Sanctuary Advisory Board Meeting Minutes - Page 260
- C. February 11, 2020 SOUL Advisory Board Meeting Minutes - Page 263

12. COMMISSIONERS' COMMENT

13. PUBLIC COMMENTS

(This portion of the meeting is reserved for persons wishing to address the Board on items within jurisdiction but not on the agenda. Comments are limited to three minutes.)

14. CLOSED SESSION

15. ADJOURNMENT

BOARD OF COMMISSIONERS ROLL CALL 2020
(July & August – Summer Recess)

Commissioner	Term Expiration	Target Area or Appointing/Nominating Org.	1/22	2/26	4/3	4/10	4/29	5/27	6/24	9/23	10/28	11/18	12/16
ARAMBULA, AMY	Dec 2021	14 th Senatorial District	X	X	P	P	P	P					
BAINES, OLIVER	Dec 2020	16 th Congressional District	N/A	O	P	P	P	P					
BROWN-JENKINS, ZINA	Dec 2020	Head Start CWPC	X	X	P	P	P	O					
CID, AMPARO	Dec 2020	31st Assembly District	X	X	P	P	O	P					
COUNTEE, JEROME	Dec 2021	SCCCD	P	P	P	P	P	O					
DE JESUS PEREZ, FELIPE	Dec 2021	Target Area A	X	O	P	P	P	P					
FRANKLIN, MISTY	Dec 2020	Target Area F	X	O	P	P	O	O					
GARABEDIAN, CHARLES	Dec 2021	Board of Supervisors	X	X	P	P	P	P					
HAYES, LINDA R.	Dec 2020	Target Area H	X	X	P	P	P	O					
ISAAK, ANGIE	Dec 2020	Juvenile Court	X	X	P	P	P	P					
JAIME-MILEHAM, LUPE	Dec 2020	Fresno County Superintendent of Schools	X	X	P	P	P	P					
KEYES, RICHARD	Dec 2021	Mayor's Appointment	X	X	P	P	P	P					
LEON, REY	Dec 2020	Target Area B	X	X	P	P	P	P					
MARTINEZ, DANIEL	Dec 2021	Target Area D	X	O	P	P	P	P					
McALISTER, PASTOR BRUCE	Dec 2020	West Fresno Faith Based-Organization	P	X	O	P	P	P					
McCOY, BARIGYE	Dec 2020	Board of Supervisors	X	P	O	O	P	P					
NICHOLS, LISA	Dec 2021	Target Area E	X	X	P	P	P	P					
PARRA, DANIEL T.	Dec 2020	Target Area C	X	X	P	P	P	P					
REYES, ANDREA	Dec 2020	Economic Development Corporation	N/A	N/A	N/A	N/A	N/A	P					
REYNA, MICHAEL	Dec 2021	Fresno Reel Pride	X	X	P	P	P	P					
ROBLES, ITZI	Dec 2021	SEFCEDA	X	O	P	P	P	P					
ROBLES, CATHERINE	Dec 2021	Target Area G	X	X	P	P	P	P					
RODGERS, JIMI	Dec 2021	Association of Black Social Workers	X	O	P	P	P	P					
VANG, MAIYER	Dec 2021	Fresno Center for New Americans	X	O	P	P	P	P					
Present = X Phone = P													
Absent = O													
Vacant = V Excluded = N/A													

(ROLLCALL-2020)

BOARD OF COMMISSIONERS MEETING**Fresno EOC Board Room****May 27, 2020 at 6:00 PM****MINUTES****1. CALL TO ORDER**

Maiyer Vang, First Vice Chair, called the meeting to order at 6:10 P.M.

2. ROLL CALL

Roll was called and a quorum was established.

3. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Daniel Parra.

4. APPROVAL OF AGENDA

M/S/C – Garabedian/Keyes to approve the agenda as presented. All in favor.

5. SEATING OF COMMISSIONER

Emilia Reyes, Chief Executive Officer, shared Lee Ann Eager resignation. As a result, a new representative has been appointed, Andrea Reyes for the remainder of the term which will end December 2020.

M/S/C – Garabedian/Parra to accept seating of Commissioner. All in favor.

6. APPROVAL OF MINUTES

April 29, 2020 Meeting Minutes

M/S/C – Keyes/Isaak to approve the meeting minutes. All in favor.

7. TRANSFORMING AND INSPIRING

Urban Tobacco

Gilda Arreguin, LIHEAP/Community Services Director, introduced two Community Advocate volunteers, Yabby Abejie, and Alexandria Benn, and shared their experiences with Urban Tobacco Education Program.

8. LEGISLATIVE REPORT

Elizabeth Jonasson, Strategy and Communications Officer, provided an update of the legislative report for the following:

Local: The City of Fresno Shelter in Place has been lifted and many businesses are opening, following State and County restrictions.

State: The State has an estimate of \$54.3 billion deficit causing temporary tax cuts to education and Medi-Cal.

Federal: The Supreme Courts is expected to make a decision soon in regards to the Deferred Action for Childhood Arrivals Program (DACA).

The senate will make revisions to the HEROES Act before approving the bill.

9. SUMMARY OF GRANT TRACKER - APRIL

Kip Bowmar, Planning and Evaluation Department Director provided an overview of the grant tracker for the month of April, 7 submitted, 3 approved, 1 denied, and 13 pending.

10. COMMUNITY SERVICES BLOCK GRANT (CSBG) COVID-19 FUNDING

Reyes, shared the Community Services Block (CSBG) COVID-10 budget funding in the amount of \$2,558,153 million. Funding will be used for the following:

1. Agency-Wide Needs for COVID-10 Response, in the amount of \$1,380,550.
2. Program COVID-19 Resources & Supplies, in the amount of \$271,103
3. Direct Assistance to Individuals/Families and Navigation Support, in the amount of \$146,040
4. Reserve for future COVID-19 Response, in the amount of \$760,442

Board motion to approve the frontline worker's compensation retroactive to March 16th, for a 12-month period. A monthly report to be provided to the Board for evaluation.

M/S/C – Parra/Baines to approve Community Services Block Grant (CSBG) COVID-19 Funding. All In Favor.

11. CHIEF EXECUTIVE OFFICER'S REPORT

Reyes reviewed the CEO Report. No action required.

12. APPROVAL OF CONSENT AGENDA

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

M/S/C – Garabedian/Reyna to pull 12-A-1, 12-A-4, 12-B-11, 12-B-14, 12-C-6, 12-C-7, 12-C-12, 12-D-2, and approve of Consent Agenda. All in favor.

HR Committee Items

12-A-1 February 18, 2020 Meeting Minutes

Heather Brown, Chief Administrative Officer, reviewed the impact of compensation compression for the year 2022, and on how the agency is finding a solution for this issue.

M/S/C – Keyes/McAlister to approve Impact of Compression. All in favor.

12-A-4 Post COVID-19 Employee Reintegration Plan

Brown, reviewed the Employee Reintegration Plan on how the agency is implementing new changes for a safe and healthy work environment.

M/S/C – Arambula/Keyes to approve Post COVID-19 Employee Reintegration Plan. All in favor.

Program Planning and Evaluation Items

12-B-11 Transit 2020/21 CTSA Operation Update

Monty Cox, Transit Systems Director, responded to a public comment and informed that if additional LTF funds are available they are able to assist other Social Services Transportation agencies. Currently 10-15 Fleet vehicles are being operating for CalWORKs and Food Services meal deliveries. Due to non-operating vehicles fuel funds is being used to pay for employees assisting with Food Services meal.

M/S/C – Arambula/Jaime-Mileham to approve Transit 2020/21 CTSA Operation Update. All in favor.

12-B-14 APC Fresno County Helping Underserved Businesses

Tate Hill, Access Plus Capital Director, provide an overview of the Helping Underserved Businesses (HUB) Grant with the Fresno County to be administered by Access Plus Capital (APC) and Fresno Economic Development Corporation (EDC). Grant funds will be used to support small businesses with less than 10 employees and no bankruptcy record, the deadline to submit application is Sunday, May 31st at midnight. As of now they have received 1073 applications.

M/S/C – Reyna/Keyes to approve APC Fresno County Helping Underserved Businesses. All in favor.

Finance Committee Items

12-C-6 HHS Head Start 0-5 Monitoring Update

Reyes, provided and update on the Quality Improvement Plan (QIP) Report, a draft agreed upon procedure was received from the auditor and will connect with Finance Committee to finalize report.

M/S/C – Reyna/Keyes to approve HHS Head Start 0-5 Monitoring Update. All in favor.

12-C-7 Funding List

Commissioner Reyna, provided an overview of the Funding list to keep the Board apprised.

M/S/C – Arambula/Nichols to approve Funding List. All in favor.

12-C-12 Save Our Small Business Loan to Grant Program

Commissioner Arambula, shared the highlights APC have done to support and save our small business in the County. United Way has a grant of \$700,000, and Fresno EOC will support in administering the grant.

M/S/C – Reyna/Keyes to approve Save Our Small Business Loan to Grant Program. All in favor.

Executive Committee Items

12-D-2 Community Services Block Grant (CSBG) CARES

Kip, recommended Board approval for the CSBG Resolution.

M/S/C – Reyna/Keyes to approve Community Services Block Grant (CSBG) CARES. All in favor.

13. COMMISSIONERS' COMMENT

Commissioner Nichols invited Board and Staff to the 27th African American Virtual High School Ceremony Celebration on Sunday, May 31st at 9AM will be broadcast on Valley PBS. A total of 268 student will graduate with a 3.0 GPA or above and 6 students are from School of Unlimited Learning.

14. PUBLIC COMMENTS

(This portion of the meeting is reserved for persons wishing to address the Board on items within jurisdiction but not on the agenda. Comments are limited to three minutes.)

Matthew Gillian

1. I was informed that EOC must "operate" all services funded by LTF funds, is this the case? Or is there the possibility of EOC contracting with other social service transportation entities?
2. Out of 124 vehicles, how many are in operation since furloughing 65% of employee's mid-March?
3. Since all vehicles are not in operation what is the excess fuel money going towards?

Cox, responded to Matthew Gillian questions on items 12-A-11.

Selena Hernandez

1. If we have to have smaller class size how would that impact Head Start?

Kathleen Shivaprasad, Head Start 0 to 5 Director, shared class size will be impacted to no more than 10 students per class but they are still finalizing the logistics and inform parents and staff.

Crystal Cruz

1. How would this work with a classroom with four or more staff.

Shivaprasad and Rosa Pineda, Head Start Director, responded a total of three staff will be in a classroom with 10 child, one teacher and two assistances.

15. CLOSED SESSION

M/S/C – Robles/Keyes to enter Closed Session at 8:26 PM. All in favor.

M/S/C – McAlister/Jaime-Mileham to leave Closed Session at 8:34 PM. All in favor.

16. ADJOURNMENT

M/S/C – Meeting adjourned at 8:35 P.M. All in favor.

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: N/A
Agenda Item #: 7	Director: N/A
Subject: Legislative Report	Officer: Elizabeth Jonasson

Background

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

LOCAL

Starting on Tuesday, May 26 business that aren't specifically prohibited by the state have started opening. They still have to follow social distancing and safety protocols. The State's order will govern the city of Fresno, repealing the City's order- much like surrounding jurisdictions. Given the recent rise in cases the State is looking critically at Fresno County and evaluating whether the county will need to scale back reopening efforts. This has included delaying opening up of certain categories of businesses such as those providing personal services.

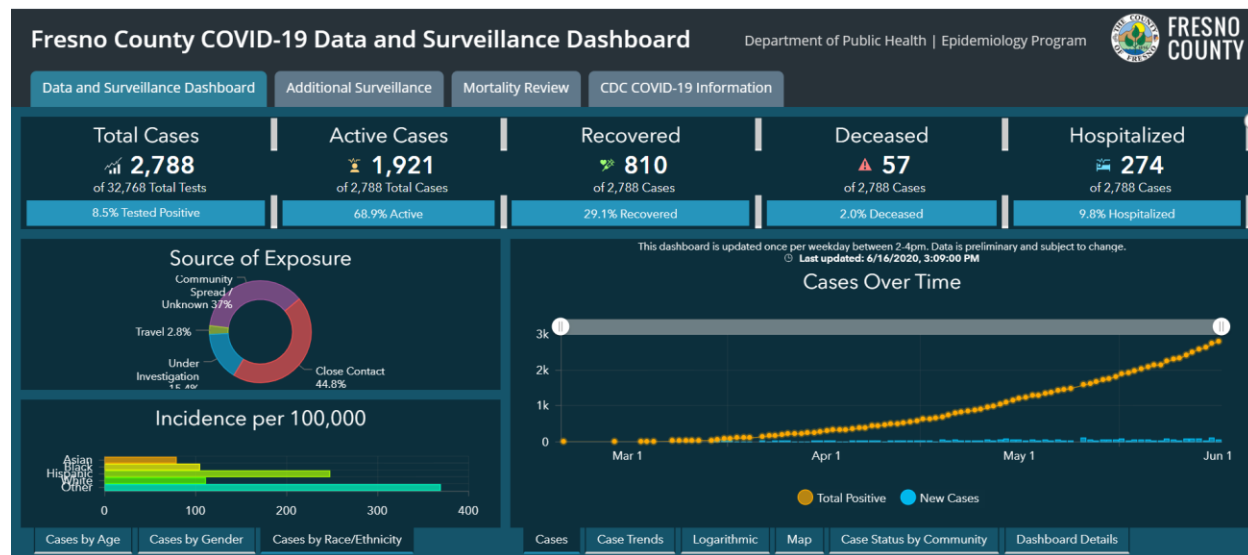
The County of Fresno has approved \$5 million for the Helping Underserved Businesses (HUB) Grant program administered by Access Plus Capital. The grant program provides \$5,000 per business that are in need and meet specific criteria.

With expanded testing, including mobile testing sites, contract tracing is the next major hurdle to overcome for the County. It is currently planning to contract for some of this work. How that gets implemented is still being figured out (application, RFP, contract). There may also be extra temporary staff hired from county. The HEROES act contemplates funding for contact tracing. Fresno EOC is well positioned to assist in this endeavor.

The City of Fresno allocated an additional \$2 million for Round 2 of the Save Our Small Businesses program, providing grants of either \$5,000 or \$10,000. The first round, in partnership with Access Plus Capital, distributed \$750,000 to 118 small businesses throughout the city that have been impacted negatively by the pandemic. This new round of funding is being handled internally.

The Mayor has proposed spending their CARES Act funding on community efforts (\$27 million), city efforts (\$25 million) and to cover for other costs such as payroll due to revenue shortfalls (\$40.8 million).

The City also established a fund to assist commercial and residential renters affected by the pandemic with funds to cover rent. Details are being worked out, however they are contemplating \$1 million for residential and \$1.5 million for commercial tenants to be paid directly to the owner.



STATE

Charter School Age Cap

The May Revisé put forth by the governor had proposed an age cap of 19 for charter school enrollment, which would affect our Local Conservation Corps which enrolls 18-25 year olds. We partner with YouthBuild Charter High School of California to provide our education component which serves up to age 29. An overwhelming majority of our students are over the age of 19. Fortunately, after some advocacy, discussions are strongly suggesting that the enrollment cap will be moved to age 27.

Budget

Battles over the state budget have been heating up as the legislature is debating the Governor's proposals and the trigger cuts he has proposed starting July 1st which include reductions of: \$216 million to the Judicial branch, \$205 million for in-home supportive services, and \$170 million for child care programs. The legislature has successfully pushed back the date of the cuts to October 1st to allow for any additional federal relief and results from the July 15 tax deadline.

The outcomes of the new tax deadline are being anxiously awaited, with many jurisdictions hoping for greater than anticipated revenues in order to stave off cuts in their current budgets.

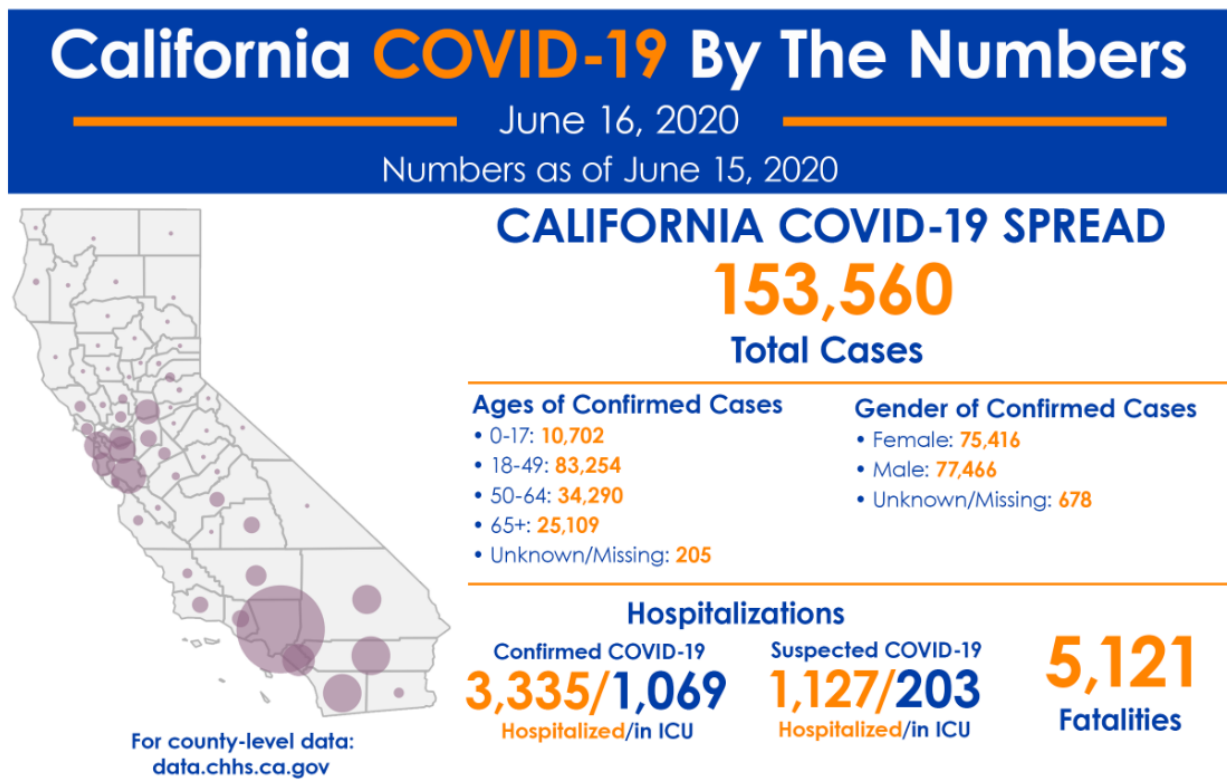
These decisions will have implications for our communities and our clients, as well as for funding opportunities/reductions for our agency.

COVID-19 Actions

The State of California is focusing on providing oversight and guidance to counties and businesses. As part of those efforts, the Governor announced on June 15th that there were 13 counties receiving "targeted engagement" due to their recent increased infection trends. Fresno and the Valley counties of Kern, Kings, Tulare and San Joaquin are also on that list. This means we may have to put pause and/or roll back some of our reopening strategy for our communities in general and Fresno EOC specifically.

Some of the programs that were previously announced are now in operation, including financial aid through the Disaster Relief Assistance for Immigrants program and the expanded benefits for eligible families with the Pandemic-EBT cards. Our clients are relying on this and other assistance to get by through these tough times.

Governor Newsom also launched a new website, California Connected, to aid in the state's contact tracing efforts.



FEDERAL

Jen Cruz, our LGBTQ Resource Center Manager, was invited to be a panelist in a webinar with Congressman Cox, hosted by Health Access California. As the federal government is planning their next moves to address this health crisis it is important that the needs of our LGBTQ+ community are taken into consideration and addressed.

Supreme Court

On June 15th The Supreme Court made 2 profound statements which were more powerful coming from this conservative court. First was a huge victory for LGBTQ + rights, protecting members of the community from discrimination in the workplace. The argument centered around the already protected class of gender, and whether the same actions would be acceptable from a member of another gender. While this is the case in California, now throughout the nation people cannot be fired or otherwise discriminated against based on their LGBTQ+ status.

Also on June 15, The Supreme Court declined to hear a case brought on by the Trump administration wishing to challenge California "Sanctuary" law which limits state and local cooperation with federal immigration authorities. California was part of a group of states and jurisdictions which had declared themselves as a sanctuary area. In rejecting the case the court affirmed states' rights to exercise judgement in the deployment of their resources.

Advocates and immigrant families continue to anxiously await the Supreme Court's decision on the Deferred Action for Childhood Arrivals (DACA) program. A decision has been expected for weeks. Fresno EOC has advocated against rescinding this program. Given the announcement on the sanctuary cities case, there is some optimism about the future of the program. This optimism is clouded by new, proposed sweeping changes to our asylum process proposed by the Trump administration.

Opportunity Zones

Opportunity Zones were created by the Tax Cuts and Jobs Act of 2017 and provide tax advantages for certain investments in lower income areas. U.S. Senator Tim Scott (R-SC) is leading a group of his colleagues in requesting changes to Opportunity Zones to account for the changes brought on by the pandemic. The Senators have 10 specific requests they are asking from the U.S. Department of Treasury and the Internal Revenue Service (IRS) to spur the use of this program by investors and businesses. Fresno County has several areas with this designation which could benefit from these rule changes.

Budget and Reauthorizations

The legislative process has been significantly complicated by the rules that govern our institutions: they don't contemplate virtual meetings, processes and voting. In order to address the challenges of lawmaking and budget-passing brought on by COVID-19 restrictions, the House (Democrats) passed a rule change to allow for proxy voting this year. This allows a member to ask another member to vote for them, lessening the need for them to be there in person. Republicans promptly filed a lawsuit against the Speaker to stop the rule change, deeming any legislation passed under these new rules to be unconstitutional. The implications are for any committee work and legislation currently

on the floor, stalling legislative activity until this is resolved in court. The legislative schedule is up in the air.

The House was attempting to put pressure on the Senate by delaying movement on FY2021 appropriations until after the next COVID relief package was passed (HEROES) but the Senate isn't budging. This leaves a continuing resolution as the most likely scenario, continuing to fund the government at FY2020 levels after October 1. This action is expected mid-September, after August recess, pending any COVID-19 changes.

While the continuing resolution is the most likely scenario, we can glean what FY2021 will start looking like from the very tight current House subcommittee allocations. Democrats continue to count on supplemental aid funding to pass covering some of their priorities and freeing up funds for the regular budget process. Failure to complete this optimistic strategy greatly complicates FY2021 spending.

It is looking like CSBG (and other) reauthorization won't happen this year, despite concrete support, simply due to the current context.

Though normally a place for lively debate, the Labor-HHS Appropriations Subcommittee which oversees CSBG and LIHEAP, is expected to be a lightning rod for partisan bickering. Supplemental aid bills have provided funds for many of the priorities outlined by committee leadership, thus making it probable that programs will not see increases for FY2021. The priority for advocacy for the Community Action Network in this committee will be to add language that ensures eligibility at 200 percent of the federal poverty level for FY2021 CSBG funds, as was included for the supplemental CSBG funded.

HEROES ACT

No movement is anticipated in June. Depending on where the economy, and public sentiment, is after the 2 week 4th of July recess, the Senate will release their aid package. It is anticipated that the final package will be between \$1.5 and \$2 trillion dollars and be passed before August recess, in time for the election in November. It is also well-known that the Senate's version will not resemble the House's version.

2020 elections

Further complicating negotiations over coronavirus aid and FY2021 appropriations, will be the backdrop of the President's reelection campaign and priorities intended to either encourage or prevent that. Election politics will seep into every future legislative action making everything increasingly difficult as days go by.

Democrats will also be doing everything they can over the next four months to lay out the agenda of a future Biden Administration.

This partisanship provides opportunities for Community Action Agencies to demonstrate the worth/impact of the service to the community, our legislator's constituency.

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Planning and Evaluation
Agenda Item #: 9	Director: Kip Bowmar
Subject: Summary of Grant Tracker- January 1-May 31, 2020	Officer: Michelle L. Tutunjian

Background

The information presented below is intended to inform the Board of the 2020 grant activities through the month of May. May brought a number of applications from bundled funding sources (two from United Way and two from Wells Fargo) and a number of programs had applications going in including Access Plus Capital, Employment and Training, Food Services, Sanctuary and Support Services, and Street Saints. As in April, there were seven new applications submitted in May, bringing the year to date total to 37. Of those, 16 have been funded, four denied and 17 remain pending. It also highlights that of the 20 grants that have been applied for where a decision has been made that the agency has an 80% success rate in 2020 (16 approved and 4 denied). The table below provides greater detail and a break down by month.

Month	# of Grants Submitted	# of Grants Approved	# of Grants Denied	# of Pending Grants	Amount Requested	Amount Awarded
January	5	1	0	4	\$28,008,148	\$100,000
February	12	1	2	13	\$3,094,247	\$100,000
March	6	8	1	10	\$3,035,466	\$5,184,946
April	7	2	1	14	\$2,936,939	\$1,201,723
May	7	4	0	17	\$731,000	\$797,000
Total	37	16	4	17	\$37,805,800	\$7,383,669

The table below provides the breakdown of grants funded in May 2020.

Grant	Funding Source	Program	Amount	Term
COVID-19 RESPONSE	Wells-Fargo	Access Plus Capital	\$368,000	December 31, 2020

DSS Employment and Training Program	EDC-DSS	VAC-Employment & Training	\$375,000	By September 30, 2020
Whole Foods Grant Program	Whole Foods	Food Services	\$2,000	December 31, 2020
Transformative Climate Communities	City of Fresno	Street Saints	\$52,000	August 31, 2024
Total			\$797,000	



CEO REPORT

Wednesday, June 24, 2020

Background

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

MEDIA

ABC 30 Interview & Story

Reporter Shayla Girardin interviewed Employment and Training Assistant Director Patrick Turner and former participant Denise Rangel regarding summer internships. The story was published by [ABC 30](#) on June 10. The reporter saw this story lead in Fresno EOC's community newsletter, Poverty Fighters. As a result of the news story and sharing on agency social media pages, Employment and Training received 23 more applicants within a few days.

Summer Meals for Kids Press Release

After the press release on summer meals for kids, [ABC 30](#) published the information in an online article on June 9.

Census Univision Interview

Host of Univision's Arriba Valle Central, Lupita Lomeli interviewed Elizabeth Jonasson, Strategy and Communications Officer on the importance of the 2020 Census. The interview aired May 30 on channel 21.

Food Distributions and WIC Univision Interview

Host of Univision's Arriba Valle Central, Lupita Lomeli interviewed Elizabeth Jonasson, Strategy and Communications Officer on our food distribution efforts and offered information about enrolling in WIC. The interview aired on June 8 on channel 21.

COMMUNITY WIDE EFFORTS

Partnership with the City of San Joaquin

Due to the low-response rate of households in the City of San Joaquin filling out their census, Fresno EOC placed an Employment and Training intern with city staff to help with outreach. This intern is calling residents and encouraging them to respond to the 2020 Census.

Huron Food Distribution

On May 30th participated in a food distribution in the City of Huron. Organizing partners included the Mexican Consulate, Centro La Familia, Melo-glow, Assembly member Joaquin Arambula and the City of Huron. Over 300 families were served.

TCC Community Engagement Partnership

The Communications department presented to the Transform Fresno Outreach and Oversight Committee Community Meeting on June 10. The presentation was to discuss Fresno EOC's role with the following contracts: Prime, Media and Communications, Direct Outreach and Event Coordination.

Fresno EOC Street Saints and Youth Leadership Institute (YLI) are partnering on the Youth Leadership contract. YLI led a separate presentation on this contract. This marks the kickoff to our work for these contracts.

Fresno EOC's response to recent events

- Fresno EOC posted a statement on social media in response to protests nationwide, denouncing racism and acts of violence on June 4. On the website there is a longer statement with a graphic that reads "Black Lives Matter."
- Fresno EOC LGBTQ+ Resource Center posted to their social media, making reference to The Stonewall Riot and embracing the Black community on June 1.
- On June 15, The Supreme Court ruled employers cannot discriminate against individuals identifying as LGBTQ+. The same day Fresno EOC made a statement on social media.

Bombas Sock Donation

Bombas Giving Program is providing socks to Sanctuary and Support Services. Socks are some of the most requested items by our clients. We are working on producing a brief video acknowledging the donation and thanking Bombas. We hope to continue this partnership into the future.

New Website Launch

After working diligently for several months, we launched our brand new, content-rich, and compelling website on June 5 that will give each of our programs a platform to offer the best resources to their clients. The new site allows us to highlight our agency's accomplishments and partnerships with the community and is built to maintain consistent growth, allowing us to do more online than we have been able to previously.

Proud to Serve Our Community Agency Video

During the COVID-19 pandemic, Fresno EOC has adapted and risen to the challenge of how to continue serving our community. With this in mind, we created a video on the agency's work since COVID-19. This video was shared on the new website and on social media.

SOUL 2020 Graduation Ceremony

SOUL hosted a socially-distanced graduation for their 56 seniors. This was made possible by the dedicated staff, students and families. The Communications team was present to record every minute of it. Over three days and 19 hours, this unique

graduation will be turned into a virtual video ceremony to be shared on various digital platforms. We hope this makes for a great keepsake for our hard-working senior class. Congratulations SOUL class of 2020!

CEO Connect

On June 10th I officially launched a bi-weekly CEO Connect with Commissioners. The email is intended to keep the Board apprised of the Chief Executive Officer and staff's community involvement on behalf of the Board.

Paint "Black Lives Matter" on street in front of City Hall

The City of Fresno hosted a street art event on Thursday, June 18, 2020 with a declaration of an annual proclamation of "Black Lives Matter Day." In an attempt to draw attention to social injustices, the city closed P Street between Tulare and Fresno Streets to allow participants and community members to paint "Black Lives Matter" in front of City Hall. EOC staff, including myself participated in the event.

Juneteenth 2020

On June 19, 2020 EOC Local Conservation Corp hosted the African American Leadership Collaboration press conference to honor Juneteenth 2020. African American leaders came together to inform the community of their efforts to eradicate the injustice and inequity created by racism and prejudice in our community and build a community of hope and prosperity for every American. EOC Chair, Linda Hayes provided the welcome and introductions.

Mendota Food Distribution

The Mexican Consulate in partnership with the City of Mendota, Centro La Familia, AMOR, Mendota High School, Mission Foods, Valley CAN and Fresno EOC provided food to over 400 families on Saturday, June 20, 2020.

UPCOMING EVENTS

Energy Efficiency and Community Choice Energy Webinar

Fresno EOC The Climate Center, have partnered in a webinar to discuss local weatherization and energy efficiency efforts and Community Choice Energy, the not-for-profit local electricity service option for over 11 million Californians. This webinar is on July 9. More information can be found on the [Eventbrite page](#).

"Illuminate Our Pride" Solidarity March Downtown Fresno

On Saturday, June 27, 2020 at 7pm Fresno EOC Sanctuary and Support Services – LGBTQ Resource Center will be hosting a solidarity march in downtown Fresno.

FRESNO EOC LEADERSHIP TEAM UPDATE

Welcome to our New CFO

Jim Rodriguez joined Fresno EOC as our new CFO on June 8th. Prior to joining Fresno EOC, Jim served as CFO at Kings View, a behavioral health non-profit with program locations throughout California. Salam Nalia will be officially retiring on July 3, 2020.

**HUMAN RESOURCES COMMITTEE MEETING
Fresno EOC Board Room 310
May 11, 2020
5:00 PM**

CALL TO ORDER

Committee Chair, Barigye McCoy, called the meeting to order at 5:04 PM.

ROLL CALL

Roll was called and a quorum was established.

Commissioners Barigye McCoy (phone) Jimi Rodgers (phone) Lupe Jaime

Present: Mileham (phone), Maiyer Vang (phone)

Commissioners Felipe De Jesus Perez

Absent:

Others Present: Annabelle Gamez, Antonio Aguilar, Connie Vang, Emilia Reyes, Heather Brown, Karina Perez, Michael Garcia, Michael Reyna, Vanessa Schneider

APPROVAL OF AGENDA

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

APPROVAL OF PREVIOUS MINUTES

February 18th, 2020 Meeting Minutes

M/S/C –Mileham/McCoy to approve the February 18th, 2020 meeting minutes. All in favor.

HR Metrics

A. Staff Report HR Metrics

Schneider briefly went over the purpose of the HR scorecard. The HR scorecard is an easily readable and clear visual representation of key measures in the HR department that are important to the agency and committee. Schneider presented the HR scorecard of March 2020 and April 2020. The HR Scorecards have the following measurement areas: Talent, Compensation & Benefits, Safety & Workers Compensation, Systems & Data, Employee Relations & Engagement, and Training & Development. Schneider stated that HR is still refining the reporting, and that most of the information provided on the HR Scorecard is data collected from ADP. Schneider noted that there may be adjustments to some data on the scorecards. For example, on the benefits information, terminated employees were not included in the HR Scorecard reports. If they were included, the numbers would have changed than less than two percent. In addition, Schneider asked if the committee would like to see any other measures be added onto the HR Scorecard.

B. HR Scorecard March 2020

Schneider highlighted that for Training & Development there were 6 videos created with a total of 586 total views.

C. HR Scorecard April 2020

Schneider highlighted that for Training & Development there were 15 videos created with a total of 984 views.

M. Vang positively reviewed the HR scorecard, and stated they are easy to understand and are a smooth visual. McCoy and Rodgers agreed with M. Vang's statements. M. Vang asked if an HR scorecard could be created to measure an entire year. Garcia stated that that could be done.

QUARTERLY REPORTS

A. Staff Report - Quarterly Reports

Schneider stated that these are standard reports given to the committee. The reports are compared to past year reports and are broken down by the following subjects: Demographics, Evaluation, WC Analysis, Employee Relations, and HR Training.

B. Demographics Report

M. Vang asked if upper management is included in the report. Schneider noted that the Executive Levels are not in the report and can be added in the next quarterly report.

Mileham asked if employees of Fresno EOC reflect Fresno demographics. Schneider stated that this information is not included in the report, but has been included in the past, and can be included again for the next quarterly report. Schneider added that in the past HR has used the census data to retrieve this information and confirmed that Fresno EOC demographics mirror Fresno County demographics. Mileham asked if there are any shifts or trends of changing demographics in management levels. Schneider responded that the largest shifts are in the executive level, and that employees in higher levels are becoming more diverse, and that employees at lower levels reflect the community.

C. Evaluation Report

Garcia stated that HR tracks all performance evaluations for employees. In the report the evaluations are comparing the 1st quarter of 2020 versus the 4th quarter of 2019. Garcia stated that HR is looking for overdue reports. Overdue is defined as anything over 90 days past the due date. Garcia stated that for the 1st quarter of 2020, there are 210 outstanding evaluations out of 1167 evaluations. In sum, there are 17.99% outstanding evaluations. In the 4th quarter of 2019 there were 279 outstanding evaluations out of 1167, which equals 24.09% of past due evaluations. Garcia commented that we are going into the right direction.

M. Vang asked if the evaluation reports are being captured on paper. Garcia stated yes, and that evaluation reports will soon be able to be reported via ADP.

D. WC Analysis Report

Garcia stated that the report is broken down by two categories: 1) Total Reportable Injuries and 2) Reportable Injuries broken down into two categories, which are medical only and medical lost time. Garcia noted that medical lost time is defined as an employee is off work due to the severity of the injury. These injuries are the most costly to Fresno EOC. For the 1st quarter of 2020 there were approximately a total of 8 reportable injuries versus the 1st

quarter of 2019 where there were 18 reportable injuries. In the first quarter of 2020, all 8 injuries were medical only. In 2019, 13 of the reported injuries were medical only, and 5 were medical lost time. Garcia stated this is a huge improvement. Garcia stated that although the pandemic can be a variable as to why there has been improvement (many employees working remotely from home), the three programs where injuries mostly occur are still working at their work locations. Brown added that there has been an increase in safety trainings, as well as an effort to inform employees about safety through the Pay Day Communique, a staff newsletter.

E. Employee Relations Report

Garcia stated that two internal complaints were filed and investigated. Garcia handled one, and Jennifer Tierce investigated the second complaint. Garcia stated that he conducted 3 open communication sessions in January.

F. HR Training Report

Garcia stated that we may take out this report in later committee meetings as it is now already reflected on the HR scorecard. Garcia noted that since trainings have shifted to virtual trainings it seems to have a larger reach to employees. Rodgers asked if HR will continue these virtual trainings. Garcia responded that virtual trainings will be created through the end of May, however, there have been numerous requests from employees for more.

OTHER

A. Compensation – Defining A Strategy

Gamez gave a presentation on defining a strategy for compensation. Gamez stated that compensation strategy is a whole overview on how the organization will direct its base pay benefits, and that pay philosophy should reflect what pay considerations are important to an organization. Gamez emphasized that there are several important reasons to have a compensation strategy. The first reason is because it creates a backbone and framework for the organization's compensation plan. The second reason is that it allows organizations to support internal and external talent; It attracts new talent to the organization because compensation is clearly defined, and retains current talent because it motivates and retains top employees. The third reason is that it facilitates the organization's ability to make quick and sound pay decisions since the framework is already established. Finally, it provides consistent guidance and structure to an organization.

Gamez stated that a compensation strategy should align with the overall values and culture of the organization. In addition, the labor market should be considered when developing a compensation strategy. Organizations should also consider what should be rewarded. Gamez noted that in a recent compensation report, a trending topic is transparency. Thus, having a solid compensation strategy will allow the organization to share with employees exactly how pay is directed.

Gamez explained that Fresno EOC has not adjusted the Agency salary table (except for meeting minimum wage) since 2017, and that pay increases have been made solely through the program level.

Reyes commented that having a policy around the value of compensation is important and will be helpful for management. Brown added that this compensation conversation will continue as we move towards developing an Agency plan.

B. Union Negotiations Update - L39 & ATU

Garcia stated that they are regularly meeting with both L39 & ATU. Both unions have finalized the language changes and are moving towards the wage portion of negotiations. Brown commented that the compensation conversations would be on hold till the end of the year due to the pandemic.

ANNOUNCEMENTS/ ADJORNMENT

Meeting was adjourned at 6:27 P.M. The next meeting is scheduled for Monday, June 8, 2020 at 5:00 P.M.

Respectfully submitted,
Barigye McCoy
Chair



BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Human Resources
Agenda Item #: 10 – A – 2	Director: N/A
Subject: Policy Updates	Officer: Michael Garcia

Recommended Action

The Human Resources Committee recommends approval of the Fresno EOC New and Revised Policies & Procedures.

Background

The following Fresno EOC Policies & Procedures have been created or revised to enhance our policies to address issues that may arise due to a pandemic or other unforeseen event.

- A. New - Policy #5100 Remote Work and Access Guidelines
- B. New - Policy #6030 Infectious Disease Control
- C. Revised - Policy #7050 Layoffs and Furloughs

Fiscal Impact

None

Conclusion

If approved, Fresno EOC Policies and Procedures will be updated accordingly.

If not approved, Fresno EOC Policies and Procedures will remain unchanged and we will not have policies to address Remote Work, Infectious Disease Control and Furloughs.

POLICY 5100 REMOTE WORK AND ACCESS GUIDELINES

PURPOSE: To establish guidelines for remote work, or telecommuting, and access.

POLICY: In the event work functions are disrupted due a pandemic or other large-scale business disruption, Fresno EOC may find it necessary for employees to work from home or at another designated location. Fresno EOC can provide a variety of services to connect with our employees, consultants, contractors, vendors, clients, funding sources, community advocates, remotely to continue uninterrupted work. Telecommuting may be appropriate for some employees and jobs but not for others. Telecommuting is not an entitlement, it is not an agency-wide benefit, and it in no way changes the terms and conditions of employment with Fresno EOC.

REFERENCE:

PROCEDURES

Telecommuting can be informal, such as working from home for a short-term project, on the road during business travel or a formal, set schedule of working away from the office as described below. Either an employee or a supervisor can suggest telecommuting as a possible work arrangement. Every effort will be made to provide reasonable advanced notice to accommodate commuting, childcare and other issues that may arise from the implementation and/or conclusion of a telecommuting arrangement. There may be instances, however, when no notice is possible.

I. ELIGIBILITY

The employee and supervisor or program manager, with the assistance of the Human Resources Office, will evaluate the suitability of such an arrangement, reviewing the following areas:

- A. Employee suitability: The employee and supervisor or program manager will assess the needs and work habits of the employee, compared to traits customarily recognized as appropriate for successful telecommuters.
- B. Job responsibilities: The employee and supervisor or program manager will discuss the job responsibilities and determine if the job is appropriate for a telecommuting arrangement.
- C. Equipment needs, workspace design considerations and scheduling issues: The employee and supervisor or program manager will review the physical workspace needs and the appropriate location for remote work.
- D. Tax and other legal implications: The employee must determine any tax or legal implications under IRS, state and local government laws, and/or restrictions of working out of a home-based office. Responsibility for fulfilling all obligations in this area rests solely with the employee.

Fresno EOC reserves the right to request a telecommuting agreement that is signed by all parties. Once approved, an appropriate level of communication between the telecommuter and supervisor will be agreed to as part of the discussion process. The supervisor and telecommuter will communicate at a level consistent with employees working at the office or in a manner and frequency that is appropriate for the job and the individuals involved.

II. USE OF AGENCY AND PERSONAL PROPERTY

Fresno EOC will determine, with information supplied by the employee and the supervisor, the appropriate equipment needs (including hardware, software, modems, phone and data lines and other office equipment) for each telecommuting arrangement. The Human Resources and Information Technology Offices will serve as resources in this matter.

Equipment supplied by the employee, if deemed appropriate by the agency, will be maintained by the employee subject to appropriate reimbursement policies and procedures. Fresno EOC accepts no responsibility for damage

or repairs to employee-owned equipment. Fresno EOC reserves the right to make determinations as to appropriate equipment, subject to change at any time.

Equipment supplied by the agency will be maintained by the agency and is to be used for business purposes only. The telecommuter must sign an inventory of all agency property received and agree to take appropriate action to protect the items from damage or theft. Upon separation of employment, all company property will be returned to the agency.

Fresno EOC will supply the employee with appropriate office supplies (pens, paper, etc.) as deemed necessary. Fresno EOC will also reimburse the employee for business-related expenses, such as phone calls and shipping costs that are reasonably incurred in carrying out the employee's job. Fresno EOC will provide a reasonable technology stipend for qualified expenses.

The employee will establish an appropriate work environment within his/her home for work purposes. The employee should test the following equipment, at home to ensure the item can be used as intended:

- A. Laptop, Tablet, or Desktop Computer: This device should allow the employee to perform and generate work equivalent to the quality and quantity of work that was being generated in the office.
- B. Microphone or Headset: This device may be built into laptop/desktop/tablet, or may be a secondary device that can be connected. The employee should discuss the business need and receive approval from the supervisor prior to purchasing a microphone/headset if one is not available.
- C. Webcam: This device may be built into the laptop/desktop/tablet, or may be a secondary device that can be connected. The purpose of the webcam is to provide video conferencing for business needs to help conduce a meeting or discussion that replicates the interactions that would have been obtained in an in-person/office environment. The employee should discuss the business need and receive approval from the supervisor prior to purchasing a webcam if one is not available.
- D. Internet: The employee may utilize his/her personally obtained internet or an agency provided wireless hotspot.

III. TECHNOLOGY SUPPORT

The employee should contact the Information Technology Office if he/she has any questions or issues. Information Technology staff can setup remote access support sessions. The employee can also bring in his/her equipment to get questions answered and trained how to work from home. If the employee does not have personal or access to program equipment that meets these standards, please consult with the Program Director.

During a pandemic or other mandated telecommuting event, the IT Office may require an employee to set up an appointment to ensure meeting social distancing or other implemented protocols. Please contact the IT Office at 263-1300 or itoffice@fresnoeoc.org prior to going to the IT Office for support.

IV. TECHNOLOGY AND SOFTWARE RESOURCES

- A. Microsoft Office and Office365: Microsoft Office software and web-based Office365 are the productivity suites of choice for Fresno EOC. Office365 accounts are available for free to all Fresno EOC employees.
 - 1. Microsoft Teams: Microsoft Teams combines modern online meeting technology with real time chat, file storage, collaboration, and remote support. The full functionality of teams is available to Fresno EOC employees with an agency-provided Office365 account. To get started, log in to Microsoft Teams from a web browser or download the Microsoft Teams app from the app store. Use of Microsoft Teams while logged in with an agency-provided account is intended for business use only.
 - 2. Microsoft OneDrive and SharePoint: Fresno EOC utilizes OneDrive and SharePoint for Business cloud file storage. Fresno EOC employees working from home are encouraged to save files to

the cloud for additional file access. OneDrive is a personal drive in which employees can store files. SharePoint is a shared drive in which employees can store and edit files shared with other staff given access to the drive.

- B. Internet Browsers: Fresno EOC recommends that employees use the Google Chrome browser to ensure compatibility and security regarding access to Fresno EOC resources, including software and hardware.

V. ACCESS TO FRESNO EOC PHONE/VOICEMAIL (EXECUTIVE PLAZA ONLY)

When an employee is out of the office during working hours, there are several options for employees to access his/her calls and voicemail.

1. The Mobility Extension feature will ring both the employee's desk phone and alternate number (cell/home phone) allowing the employee to receive calls on and off-site. Alternatively, the office phone can be forwarded so it will only ring to the alternate number provided.
2. The voicemail to email feature, once configured, will forward voicemail messages received at an employee's desk phone to the employee's Office365/Outlook email as a sound file attachment. The employee can double-click on the sound file to listen to the voicemail message.
3. Fresno EOC Executive Plaza employees can also check and manage voicemails by calling (559) 263-1399, press *2, and entering his/her extension/password to access voicemail off-site.
4. Off-site programs must follow their phone system guidelines to forward calls or retrieve voicemail messages. Please contact Information Technology for phone system options.

VI. REMOTE ACCESS SERVICES

Fresno EOC will utilize Virtual Private Network (VPN), Remote Desktop Protocol services (RDP), and other approved platforms such as Microsoft Teams, to provide online meetings, webinars, access to computers, and remote technical support. Employees needing to access resources that require connecting remotely should contact the IT Office and set an appointment. Program Director/Director approval is needed.

VII. SECURITY

Consistent with agency expectations of information security for employees working at the office, telecommuting employees will be expected to ensure the protection and confidentiality of proprietary agency and customer/client information accessible from their home office. Steps include the use of locked file cabinets and desks, regular password maintenance, and any other measures appropriate for the job and the environment.

VIII. SAFETY

Employees are expected to maintain their home workspace in a safe manner, free from safety hazards. Injuries sustained by the employee in a home office location and in conjunction with his or her regular work duties are normally covered by Fresno EOC's workers' compensation policy. Telecommuting employees are responsible for notifying the employer of such injuries as soon as practicable. The employee is liable for any injuries sustained by visitors to his or her home worksite.

Telecommuting is not designed to be a replacement for appropriate childcare. Although an individual employee's schedule may be modified to accommodate childcare needs, the focus of the arrangement must remain on job performance and meeting business demands.

IX. TIME WORKED

Telecommuting employees who are not exempt from the overtime requirements of the Fair Labor Standards Act or California Industrial Wage Orders, will be required to accurately record all hours worked using Fresno EOC's

time-keeping system. Hours worked in excess of those scheduled per day and per workweek require the advance approval of the telecommuter's supervisor. Failure to comply with this requirement may result in the immediate termination of the telecommuting agreement.

FINAL DRAFT

POLICY 6030 INFECTIOUS DISEASE CONTROL

PURPOSE: To establish guidelines and protocols during an infectious disease outbreak.

POLICY: Fresno EOC will take proactive steps to protect employees and the workplace in the event of an infectious disease outbreak in accordance with local, state and federal guidelines. It is the goal of Fresno EOC during any such time period to strive to operate effectively and ensure that all essential services are continuously provided and that employees are safe within the workplace.

REFERENCE: Center for Disease Control and Prevention, California Department of Public Health, Fresno County Department of Public Health, Occupational Safety and Health Administration

PROCEDURES:

Fresno EOC is committed to providing authoritative information about the nature and spread of infectious diseases, including symptoms and signs to watch for, as well as required steps to be taken in the event of an illness or outbreak. Violations of this policy may lead to corrective action up to and including termination.

I. PREVENTING THE SPREAD OF INFECTION IN THE WORKPLACE

Fresno EOC will ensure a clean workplace, including the regular cleaning of objects and areas that are frequently used, such as bathrooms, breakrooms, conference rooms, door handles and railings. A committee will be designated to monitor and coordinate events around an infectious disease outbreak, as well as to create work rules and guidelines that could be implemented to promote safety through infection control as outlined by local, state and federal agencies.

Fresno EOC asks all employees to cooperate in taking steps to reduce the transmission of infectious disease in the workplace. The best strategy remains frequent hand washing with warm, soapy water; covering your mouth whenever you sneeze or cough; and discarding used tissues in wastebaskets. Fresno EOC will also install alcohol-based hand sanitizers throughout the workplace and in common areas.

Unless Fresno EOC communicates otherwise, the normal attendance and leave policies will remain in place. Individuals who believe they may face particular challenges reporting to work during an infectious disease outbreak should take steps to develop any necessary contingency plans. For example, employees might want to arrange for alternative sources of childcare should schools close and/or speak with supervisors about the possibility to work from home temporarily or on an alternative work schedule. An employee may also be eligible for leave as described in Fresno EOC leave policies. (See Policy 4010: Family, Medical, Pregnancy and Other Disability Leaves of Absences; Policy 4020 Leaves of Absences.)

All employees working with clients or the public as part of an essential job function shall ensure to take all necessary precautions as outlined by local, state and federal agencies. Technology should be optimized to offer clients virtual, telephonic, or other electronic means to continue to seek and/or receive services.

II. PERSONAL PROTECTIVE EQUIPMENT (PPE)

When required, Fresno EOC shall provide personal protective equipment (PPE) to all employees working onsite. Employees are required to use PPE in accordance with established protocols and guidelines of Fresno EOC and local, state and federal agencies. All employees working with clients or the public as part of an essential job function shall take all necessary precautions.

III. LIMITING TRAVEL

All nonessential business travel shall be immediately suspended until further notice. Employees who travel as an essential part of their job should consult with management on appropriate actions. Employees should avoid crowded public transportation when possible. Alternative scheduling options should be discussed with supervisor.

IV. TELECOMMUTING

Requests to work remotely will be handled on a case-by-case basis. While not all positions will be eligible, all requests for temporary telecommuting should be submitted to your supervisor for consideration. (See Policy 5100 Remote Work Access Guidelines)

V. STAYING HOME WHEN ILL

Many times, with the best of intentions, employees report to work even though they feel ill. Fresno EOC provides paid sick time to compensate employees who are unable to work due to illness (See Policy 3030 Sick Time and Policy 3035 Paid Sick Leave).

During an infectious disease outbreak, it is critical that employees do not report to work while they are ill and/or experiencing symptoms such as fever, cough, sore throat, runny or stuffy nose, body aches, headache, chills and fatigue. While subject to change, the Centers for Disease Control and Prevention (CDC) recommends that people with an infectious illness such as the flu remain at home until at least 24 hours after they are free of fever (100 degrees F or 37.8 degrees C) or signs of a fever without the use of fever-reducing medications. Employees who report to work ill will be sent home in accordance with current health guidelines as provided by the CDC, California Department of Public Health or other local health agencies.

VI. REQUESTS FOR MEDICAL INFORMATION AND/OR DOCUMENTATION

It may become necessary to request information from an employee and/or his/her health care provider if an employee is out sick or shows symptoms of being ill. In general, the supervisor or agency may request medical information to confirm the employee's need to be absent, to show whether and how an absence relates to the infection, and to know that it is appropriate for the employee to return to work with or without accommodation. If a national or state of emergency is declared, Fresno EOC reserves the right to request alternative documentation, including if an employee is unable to see a health care provider.

VII. CONFIDENTIALITY OF MEDICAL INFORMATION

It is the policy of Fresno EOC to treat any medical information as a confidential medical record. In furtherance of this policy, any disclosure of medical information is in limited circumstances with supervisors, managers, first aid and safety personnel, and government officials as required by law.

VIII. SOCIAL DISTANCING GUIDELINES FOR WORKPLACE INFECTIOUS DISEASE OUTBREAKS

In the event of an infectious disease outbreak, Fresno EOC may implement social distancing guidelines to minimize the spread of the disease among the staff.

A. During the workday, employees are requested to:

1. Avoid meeting people face-to-face. Employees are encouraged to use the telephone, online conferencing, e-mail or instant messaging to conduct business as much as possible, even when participants are in the same building.
2. If a face-to-face meeting is unavoidable, limit size of meeting, minimize the meeting time, choose a large meeting room and sit at least six (6) feet from each other; avoid any person-to-person contact such as shaking hands.
3. Avoid any unnecessary travel and cancel or postpone nonessential meetings, gatherings, workshops and training sessions.
4. Do not congregate in break rooms, copier rooms or other areas where people socialize.

5. Consider taking your meal periods and rest breaks away from others (avoid lunchrooms and crowded restaurants).

IX. OUTSIDE ACTIVITIES

A. Employees might be encouraged to the extent possible to:

1. Avoid public transportation (by walking, cycling, or driving a car) to avoid rush-hour crowding on public transportation.
2. Avoid recreational or other leisure classes, meetings, activities, etc., where employees might come into contact with contagious people.

FINAL DRAFT

POLICY 7050 LAYOFFS, AND FURLOUGHS

PURPOSE: To establish a fair and consistent procedure for determining and notifying employees of pending layoffs or furloughs.

POLICY: It is the policy of Fresno EOC to recognize that layoffs or furloughs may become necessary due to (1) job elimination, (2) lack of work, (3) reorganization, (4) consolidation, or (5) when funds are withdrawn or reduced, resulting in the phasing out of positions or programs or (6) budget constraints.

REFERENCE: Worker Adjustment and Retraining Notification Act (WARN Act) (U.S.C. § 2101-2109 et seq.), Consolidated Omnibus Budget Reconciliation Act of 1985

PROCEDURES:

I. LAYOFFS

A. Factors Used to Determine Order of Layoffs: If a layoff is determined to be necessary, the Director shall consult the Human Resources Office to develop a layoff plan to be approved by the responsible Officer. This plan shall include the anticipated number and classifications of employees to be laid off and a plan for conducting an orderly layoff plan to minimize adverse effect on the employees to be laid off. Once the scope of the layoff is determined, employees will generally be laid off in the following order:

- 1. ~~Temporary~~ and on-call employees;
- 2. ~~Introductory~~ employees;
- 3. ~~Regular~~ ~~Part-Time~~ employees; and
- 4. ~~Full-Time~~ employees

Fresno EOC reserves the right to deviate from this order whenever it concludes that circumstances warrant such a deviation.

Within each of the classifications noted above, employees shall be selected for layoff based on a combination of factors, including, but not limited to, the ability to perform the work required, past performance, qualifications, attendance, punctuality, and length of service with the Agency and the program.

B. Interview Priority: An employee who has successfully completed his/her introductory period and who is selected for layoff may apply for any open position for which he/she is ~~are~~ qualified. Application must be made no later than ninety (90) days after the date of layoff (see Policy 1090, Recruitment, Selection, and Employment). Affected employees who meet the qualifications for the open positions will be automatically considered a finalist, will be entitled to an interview and will be required to go through the selection process along with other candidates.

II. FURLOUGHS

A. Fresno EOC may initiate and approve furlough leaves of absence when financial conditions make it necessary for the Agency to do so.

A furlough is a temporary period of leave, that places affected employees on a reduced schedule or a leave of absence/non-paid status for a limited and specific period of time. Employee furloughs are subject to the following:

- The employee remains employed with the Agency and maintains his/her ~~their~~ hire/rehire date (see Policy 1070 Employment Classifications) ~~original or adjusted date of hire.~~

- The employee may choose to use any accrued vacation or sick time available during this period. Note that if an employee will be on a temporary furlough leave of absence that extends beyond the current payroll period the furlough is scheduled to begin, the employee will be paid all accrued vacation along with the final paycheck on the date of the furlough. Further, the employee may be eligible for unemployment insurance benefits.
- The Agency, ~~provided that the insurance carrier consents,~~ shall continue to pay the full employee share of health premiums for those employees and dependents who are enrolled, during the furlough period and the employee shall continue to be eligible for such benefits, not to exceed four months. The employee can remit the monthly insurance premium amount while on furlough or upon returning to work, the premiums shall be reimbursed by payroll deductions. If the furlough leave extends beyond four months, employees will receive notification to elect to continue coverage through Consolidated Omnibus Budget Reconciliation Act.(COBRA)

Furlough leave provisions to do not apply to employees on worker's compensation leave due to an industrial illness or injury.



**FINANCE COMMITTEE MEETING
Fresno EOC
Wednesday, Mary 13, 2020
12:00 p.m.**

MINUTES

1. CALL TO ORDER

Charles Garabedian, Chair, called the meeting to order at 12:11 PM.

2. ROLL CALL

Roll was called and a quorum was established.

COMMITTEE MEMBERS	PRESENT	STAFF & GUESTS	
Charles Garabedian (chair)	✓	Emilia Reyes	Heather Brown
Oliver Baines	✓	Salam Nalia	Mark Wilson
Amparo Cid	✓	Michelle Tutunjian	Kathleen Shivaprasad
Michael Reyna	✓	Rebecca Heinricy	Jack Lazzarini
Itzi Robles		Steven Warnes	Rosa Pineda
		Darlene Trujillo	Troy Sosa
		Arthur Montejano	Karina Perez
			Elionora Vivanco

3. APPROVAL OF AGENDA

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

4. APPROVAL OF MINUTES

A. March 11, 2020 Meeting Minutes

M/S/C –Cid/Reyna to approve the March 11, 2020 meeting minutes. All in favor.

5. FINANCIAL REPORTS: MARCH 2020

A. Agency Financial Statements

Steve Warnes, Assistant Finance Director, presented the Statement of Activities for the three-month period ending March 31, 2020. Grant Revenue of \$17,712,370, which is at 22% of the annual budget. Total Cash Revenue of \$23,064,892; the expenditures personnel costs of \$16,224,653, which is 25% of the budget and a Total Cash Expenditures of \$23,062,996.

Warnes presented the Statement of Financial Position as of March 31, 2020, which reported assets of \$49,165,960 and liabilities of \$22,985,960. Notes receivable of \$15,301,417 and Notes Payable of \$12,436,523 are related to Access Plus Capital operations.

B. Head Start Financial Status Report

Darlene Trujillo, Accounting Manager, presented the March 31, 2020 Head Start and Early

Head Start Financial Status Reports:

HS/EHS	Annual Budget	Expenses	% of Budget
Head Start Basic	\$34,916,151	\$8,989,194	26%
Head Start T&TA	\$390,276	\$18,735	5%
Early Head Start Basic	\$4,651,280	\$1,079,239	23%
Early Head Start T&TA	\$106,922	\$1,077	1%

Expenses paid for via credit card were presented which include staff/parent training, supplies, licensing fees, nutrition education, and contract services.

Discussion around the anticipated one-time COVID-19 funding and the impact of COVID-19 on Head Start operations took place

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

6. HEAD START MODULAR BUILDING PURCHASE

A. Head Start Modular Building Purchase

Rebecca Heinrich, Financial Officer, presented the Design Space Modular Buildings procurement for two modular classroom buildings to be installed at Clinton and Blythe for Head Start (HS) in the amount of \$452,847 and Early Head Start (EHS) in the amount of \$437,039. Approval of the 1303 application from HHS, see next items, will be obtained prior to purchase.

M/S/C –Cid/Reyna to approve the Head Start Modular Building Purchase. All in favor.

7. HEAD START MODULAR BUILDING 1303 APPLICATION

A. Head Start 0 to 5 Modular Building 1303 Applications

Heinrich shared the submission of the two 1303 Facility Applications to the Health and Human Services for the procurement of the two modular classrooms buildings for HS/EHS, located at Clinton & Blythe.

M/S/C –Reyna/Cid to approve the Head Start Modular Building 1303 Application. All in favor.

8. MONITORING REPORT – FRWIB

A. Monitoring Report

Heinrich shared the 2019-2020 Employment & Training Initial Financial Monitoring report from the Fresno Regional Workforce Development Board (FRWIB). There were no findings or concerns noted in the report.

M/S/C –Cid/Baines to accept the Monitoring Report – FRWIB. All in favor.

9. INFORMATIONAL ITEMS

A. HHS Head Start 0-5 Monitoring Status Update

Heinrich provided an overview of the HHS Quality Improvement Plan.

B. Funding List

Heinrich provided an overview of the agency funding list of \$167 million contracts funded, as of April 1, 2020.

C. Non-Competitive Procurement

Heinrich provided an overview of the non-competitive procurement through Tangram to purchase new furniture for the new WIC – Kings Canyon location, in the amount of \$183,125. Upon inquiry, Lazzarini shared the relocation was necessary as the current space is inadequate

as this site serves approximately one-third of all our WIC participants. The lease for the current space is ending.

D. Health Insurance Report

Warnes presented the Health Insurance Fund Report as of March 31, 2020, which is at a reserve of \$3.5 million. The timing of revenue and expenses has inflated the noted increase in the reserve balance as of March. A decrease in the reserve balance occurred during the month of April as it contained five weeks of check processing. With the new ADP system, both employee and employer contributions for 10-month employees are adjusted to be recorded in the months worked so there will be a drop in revenue during the summer months. The potential impact of COVID-19 on the health plan could have a significant impact and this exposure is being monitored.

E. Investment Report

Warnes presented the investment report as of March 31, 2020 with the total of \$3,981,179 between Wells Fargo and Citibank accounts.

F. Variance Reports

Heinricy provided an overview of the variance reports for California State Preschool Program (CSPP), School Age Child Care Program (CCTR), and Women, Infant, and Children (WIC) programs.

G. City of Fresno Save Our Small Business Loan to Grant Program Update

Heinricy provided an overview of the City of Fresno grant for Access Plus Capital to administer in the amount of \$750,000 to loan to 116 small business clients.

10. OTHER BUSINESS

Next meeting: Wednesday, June 10, 2020 at 12:00 PM.

11. ADJOURNMENT

M/S/C – Reyna/Baines to adjourned the meeting at 1:08PM.

Respectfully submitted,

Charles Garabedian, Chair



BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Finance
Agenda Item #: 10 – B – 2	Officer: Rebecca Heinricy
Subject: Financial Reports	Officer: Salam Nalia

Recommended Action

Finance Committee recommends acceptance of the unaudited Financial Statements and the unaudited Financial Status Report for the Head Start 0-5 program as of April 2020.

Background

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

Fiscal Impact

- (A) Agency Statement of Activities and Statement of Financial Position:
As of April 30, 2020, the Agency had preliminary revenue of \$41.2 million, including \$11.2 million of in-kind contributions, and net operating surplus of \$691. In comparison, the Agency had revenue of \$42.6 million including in-kind of \$12.5 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 funding from 2019 into 2020 will be submitted to HHS for approval, as presented subsequently in this packet. The budget and expenditure tracking specific to Duration funding will resume following approval of the carryover.

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

	A	B	A - B	C	D	B - D
	BUDGET JAN - DEC 2020	ACTUAL APR 2020	BUDGET BALANCE REMAINING	ACTUAL JAN - DEC 2019	ACTUAL APR 2019	ACTUAL 2020 vs 2019 Differences
REVENUES AND SUPPORT						
GRANT REVENUE	\$ 82,029,680	\$ 22,650,858 28%	\$ 59,378,822	70,709,469	\$ 23,189,316	(538,458)
REVOLVING LOAN GRANT REVENUE	-	-	-	131,700	-	-
CHARGES FOR SERVICES	16,426,275	5,352,253 33%	11,074,022	15,660,620	4,462,541	889,712
OTHER PROGRAM REVENUE	3,536,400	1,091,477 31%	2,444,923	3,771,212	1,357,587	(266,110)
CONTRIBUTIONS	69,685	17,727 25%	51,958	343,482	241,528	(223,801)
MISCELLANEOUS INCOME	219,265	46,088 21%	173,177	218,354	72,000	(25,912)
INTEREST & INVESTMENT INCOME	96,000	24,098 25%	71,902	47,174	66,873	(42,775)
AFFILIATE INTEREST INCOME	977,720	313,622 32%	664,098	885,834	272,616	41,006
RENTAL INCOME	1,256,595	452,014 36%	804,581	1,234,487	419,639	32,375
TOTAL CASH REVENUE	\$ 104,611,620	\$ 29,948,137 29%	\$ 74,663,483	\$ 93,002,332	\$ 30,082,100	(133,963)
IN KIND REVENUE	\$ 32,991,055	\$ 11,261,028 34%	\$ 21,730,027	35,264,852	\$ 12,516,771	(1,255,743)
TOTAL REVENUE & SUPPORT	137,602,675	41,209,165 30%	96,393,510	128,267,184	42,598,871	(1,389,706)
EXPENDITURES						
PERSONNEL COSTS	\$ 66,198,180	\$ 20,876,192 32%	\$45,321,988	59,653,510	\$ 20,150,675	725,517
ADMIN SERVICES	5,810,400	1,430,108 25%	4,380,292	5,124,490	1,480,082	(49,974)
PROFESSIONAL SERVICES - AUDIT	103,915	23,735 23%	80,180	94,883	27,954	(4,219)
CONTRACT SERVICES	11,712,675	2,063,341 18%	9,649,334	8,459,184	2,718,205	(654,864)
FACILITY COSTS	5,345,730	1,736,319 32%	3,609,411	5,165,716	1,561,199	175,120
TRAVEL, MILEAGE, VEHICLE COSTS	2,691,175	475,640 18%	2,215,535	2,833,819	855,706	(380,066)
EQUIPMENT COSTS	1,717,700	248,616 14%	1,469,084	1,626,881	211,417	37,199
DEPRECIATION - AGENCY FUNDED	345,000	120,110 35%	224,890	342,955	112,734	7,376
OFFICE EXPENSE	1,877,600	451,876 24%	1,425,724	1,809,317	585,129	(133,253)
INSURANCE	804,060	248,909 31%	555,151	780,046	245,728	3,181
PROGRAM SUPPLIES & CLIENT COSTS	7,625,880	2,207,705 29%	5,418,175	6,806,341	2,027,981	179,724
INTEREST EXPENSE	145,275	32,701 23%	112,574	103,495	20,851	11,850
OTHER COSTS	234,030	32,194 14%	201,836	199,486	83,976	(51,782)
TOTAL CASH EXPENDITURES	\$ 104,611,620	\$ 29,947,446 29%	\$ 74,664,174	93,000,123	\$ 30,081,637	(134,191)
IN KIND EXPENSES	\$ 32,991,055	\$ 11,261,028 34%	\$ 21,730,027	35,264,852	\$ 12,516,771	(1,255,743)
TOTAL EXPENDITURES	137,602,675	41,208,474 30%	96,394,201	128,264,975	42,598,408	(1,389,934)
OPERATING SURPLUS (DEFICIT)	\$ -	\$ 691	\$ (691)	\$ 2,209	\$ 463	228
OTHER INCOME / EXPENSE						
TRANSIT GRANT ASSET DEPRECIATION		(159,281)	159,281	(414,107)	(131,935)	(27,346)
NET SURPLUS (DEFICIT)	\$ -	\$ (158,590)	158,590	\$ (411,898)	\$ (131,472)	(27,118)

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

	2020	2019	Differences
ASSETS			
CASH & INVESTMENTS	\$ 13,494,353	\$ 12,947,673	\$ 546,680
ACCOUNTS RECEIVABLE	8,183,910	8,449,827	(265,917)
PREPAIDS/DEPOSITS	209,033	164,079	44,954
INVENTORIES	213,757	153,054	60,703
PROPERTY, PLANT & EQUIPMENT	14,240,515	15,060,194	(819,679)
NOTES RECEIVABLE	14,962,850	11,231,881	3,730,969
TOTAL ASSETS	\$ 51,304,418	\$ 48,006,708	\$ 3,297,710
LIABILITIES			
ACCOUNTS PAYABLE	\$ 1,796,890	\$ 2,126,388	\$ (329,498)
ACCRUED PAYROLL LIABILITIES	3,949,189	3,641,057	308,132
DEFERRED REVENUE	2,276,214	1,076,299	1,199,915
NOTES PAYABLE	13,186,523	10,382,446	2,804,077
HEALTH INSURANCE RESERVE	3,146,896	3,163,619	(16,723)
OTHER LIABILITIES	1,583,564	2,004,865	(421,301)
TOTAL LIABILITIES	\$ 25,939,276	\$ 22,394,674	\$ 3,544,602
FUND BALANCE			
CURRENT OPERATING EARNINGS (YTD)	\$ 691	\$ 463	\$ 228
UNRESTRICTED NET ASSETS	12,199,879	12,288,099	(88,220)
REVOLVING LOAN FUND	2,788,196	2,366,895	421,301
INVESTMENT IN GENERAL FIXED ASSETS	10,376,376	10,956,577	(580,201)
TOTAL FUND BALANCE	\$ 25,365,142	\$ 25,612,034	\$ (246,892)
TOTAL LIABILITIES AND FUND BALANCE	\$ 51,304,418	\$ 48,006,708	\$ 3,297,710

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

Description	Head Start - Basic				Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$19,612,838	\$1,343,254	\$6,168,035	\$13,444,803				
Fringe Benefits	7,637,343	736,053	2,972,290	4,665,053				
Total Personnel	27,250,181	\$2,079,307	9,140,325	18,109,856				
Travel	10,977	-	15	10,962	-	-	-	-
Equipment*	-	-	-	-	-	-	-	-
Supplies	586,152	6,684	94,862	491,290	43,156	-	105	43,051
Contractual	863,268	76,534	402,889	460,379	468	-	17	451
Facilities / Construction								
Other:								
Food Cost	986,535	209,566	418,348	568,187				
Transportation	580,105	1,504	168,307	411,798				
Staff Mileage	217,507	13,341	69,037	148,470				
Field Trips, including Transportation	34,783	-	-	34,783				
Space	748,831	63,438	267,689	481,142				
Utilities / Telephone / Internet	498,258	58,959	132,587	365,671				
Publication/Advertising/Printing	42,168	256	3,806	38,362				
Repair/Maintenance Building	366,935	3,157	113,360	253,575				
Repair/Maintenance Equipment	28,509	12,477	13,530	14,979				
Property & Liability Insurance	154,446	11,357	45,427	109,019				
		-						
Parent Involvement / CWPC	75,048	772	9,890	65,158				
		-						
Other Costs*	36,437	805	20,126	16,311				
Staff & Parent Training					319,424	(382)	16,924	302,500
Total Direct Charges	\$32,480,140	\$2,538,157	10,900,198	\$21,579,942	\$363,048	(382)	\$17,046	\$346,002
Total Indirect Charges	\$2,436,011	\$190,362	\$817,515	\$1,618,496	\$27,228	(\$29)	\$1,278	\$25,950
Total Federal Expenditures	\$34,916,151	\$2,728,519	11,717,713	\$23,198,438	\$390,276	(411)	\$18,324	\$371,952
% of Annual Budget Expended to Date			34%				5%	
Non-Federal Share	\$8,729,038	\$682,130	\$2,929,428	\$5,799,610	\$97,569	\$0	\$4,581	\$92,988

Credit Card Expenses: Credit card statement dated 4/1/20 - 4/30/20
April 2020 expenses

Staff Training	\$	(1,393)	BW Island Hotel Marina- refund for cancelled CA Teaching Pyramid training
Contract Services - Facility Repairs		460	Azuga Fleet - vehicle tracking maintenance support
	\$	(933)	

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

Description	Early Head Start - Basic				Early Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$3,058,209	\$198,941	\$830,795	\$2,227,414	\$44,714	\$0	\$0	\$44,714
Fringe Benefits	699,659	\$73,743	310,694	388,965	11,608	-	-	11,608
Total Personnel	3,757,868	272,684	1,141,489	2,616,379	56,322	-	-	56,322
Travel	-	-	-	-	-	-	-	-
Equipment*	-	-	-	-	-	-	-	-
Supplies	113,693	(415)	12,660	101,033	1,500	-	-	1,500
Contractual	138,811	15,586	63,248	75,563	128	-	1	127
Facilities / Construction								
Other:								
Food Cost	10,638	2,266	5,681	4,957				
Transportation	3,371	278	1,317	2,054				
Staff Mileage	37,680	-	6,469	31,211				
Field Trips, including Transportation	-	-	-	-				
Space	77,171	11,267	46,171	31,000				
Utilities / Telephone / Internet	64,717	5,620	23,643	41,074				
Publication/Advertising/Printing	5,640	3,055	3,340	2,300				
Repair/Maintenance Building	77,482	(15)	4,077	73,405				
Repair/Maintenance Equipment	10,436	-	168	10,268				
Property & Liability Insurance	20,007	1,534	6,137	13,870				
Parent Involvement / CWPC	4,630	-	570	4,060				
Other Costs*	4,628	307	1,140	3,488				
Staff & Parent Training					41,512	(527)	474	41,038
Total Direct Charges	\$4,326,772	312,167	\$1,316,110	\$3,010,662	\$99,462	(\$527)	\$475	\$98,987
Total Indirect Charges	\$324,508	\$23,412	\$98,708	\$225,800	\$7,460	(\$39)	\$36	\$7,424
Total Federal Expenditures	\$4,651,280	335,579	\$1,414,818	\$3,236,462	\$106,922	(\$566)	\$511	\$106,411
% of Annual Budget Expended to Date			30%				0%	
Non-Federal Share	\$1,162,820	\$83,895	\$353,704	\$809,116	\$26,730	\$0	\$128	\$26,603

Credit Card Expenses: Credit card statement dated 4/1/20 - 4/30/20	
April 2020 expenses	
Contract Services - Facility Repairs	46 Azuga Fleet - vehicle tracking for Support Services vehicles
\$	46



Statement Expenses

05/26/2020 02:31 PM PT
Requested By: HARRISON, THELMA

Cardholder Summary

Cardholder Name:	[REDACTED]	Start Date:	04/01/2020
Card Number:	[REDACTED]	End Date:	04/30/2020
Status:	Open	Reminder Period:	05/01/2020 through 05/06/2020
Charges:	(1,393.15) USD	Grace Period:	05/07/2020 through 05/13/2020
Out-of-pocket:	0.00 USD	Approval Period:	05/14/2020 through 05/19/2020
Total Amount:	(1,393.15) USD		

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	03/25/2020	04/01/2020	Earth Day Fresno 5592373223,CA		ACCTS PAY(Accts Pay)	No	(25.00) USD / (25.00)
	PROGRAM		PROJECT		Refund 01-5792-41020		
2.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/22/2020	04/23/2020	Bw Islandhotelmarina. 6192220561,CA		ACCTS PAY(Accts Pay)	No	(437.27) USD / (437.27)
	PROGRAM		PROJECT		Refund 01-5792-41020		
3.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/22/2020	04/23/2020	Bw Islandhotelmarina. 6192220561,CA		ACCTS PAY(Accts Pay)	No	(482.35) USD / (482.35)
	PROGRAM		PROJECT		Refund 01-5792-41020		
4.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/22/2020	04/23/2020	Bw Islandhotelmarina. 6192220561,CA		ACCTS PAY(Accts Pay)	No	(448.53) USD / (448.53)
	PROGRAM		PROJECT		Refund 01-5792-41020		

Total Charges: (1,393.15) 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

 05/26/2020 02:31 PM PT
 Requested By: HARRISON, THELMA

Cardholder Summary

Cardholder Name:	[REDACTED]	Start Date:	04/01/2020
Card Number:	[REDACTED]	End Date:	04/30/2020
Status:	Open	Reminder Period:	05/01/2020 through 05/06/2020
Charges:	14,727.83 USD	Grace Period:	05/07/2020 through 05/13/2020
Out-of-pocket:	0.00 USD	Approval Period:	05/14/2020 through 05/19/2020
Total Amount:	14,727.83 USD		

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/01/2020	04/02/2020	Mailchimp Monthly Mailchimp.com,GA	95-5737 - OUTREACH	ACCTS PAY(Accts Pay)	Yes	34.99 USD / 34.99
	Description PO#269901 MONTH MARKETING CDFI						Not HS
	PROGRAM ALL PROJECTS		PROJECT 56110				
2.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/02/2020	04/03/2020	Amazon.com 1z82c1cn3 Amzn.com/bill,WA	01-5415 - EQUIPMENT UNDER \$5000	ACCTS PAY(Accts Pay)	Yes	294.89 USD / 294.89
	Description PRINTER FOR CHIEF OF STAFF KARINA PEREZ						Not HS
	PROGRAM ALL PROJECTS		PROJECT 01001				
3.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/03/2020	04/06/2020	Zoom.us 888-799-9666,CA	01-5512 - SUBSCRIPTION EXPENSE	ACCTS PAY(Accts Pay)	Yes	14.99 USD / 14.99
	Description STANDAR MONTHLY ZOOM FEE 4/3/20-5/2/20						Not HS
	PROGRAM ALL PROJECTS		PROJECT 01014				
4.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/03/2020	04/06/2020	Sendgrid 1-877-969-8647 877-9698647,CO	01-5512 - SUBSCRIPTION EXPENSE	ACCTS PAY(Accts Pay)	Yes	89.95 USD / 89.95
	Description ACCT#900175 INV#05653490 APRIL 2020 IT						Not HS
	PROGRAM ALL PROJECTS		PROJECT 01010				
5.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/07/2020	04/08/2020	Cms Communications Inc 636-5302619,MO	01-5520 - COMPUTER SUPPLIES	ACCTS PAY(Accts Pay)	Yes	3,263.24 USD / 3,263.24
	Description HP ELITEBOOK LAPTOP SANCTUARY HOUSING						Not HS
	PROGRAM ALL PROJECTS		PROJECT 80340				
6.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/08/2020	04/09/2020	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 FEE						Not HS
	PROGRAM ALL PROJECTS		PROJECT 80310				

7.	Transaction Date 04/07/2020	Posting Date 04/09/2020	Merchant Ringcentral, Inc 650-4724100,CA	General Ledger Code 01-5570 - TELEPHONE	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ Yes	Amount / Original Currency 222.37 USD / 222.37
	Description	PO#269801 PHONE LINES FEES SANCTUARY YOUTH SHELTER					Not HS
	PROGRAM	ALL PROJECTS	PROJECT	80107			
8.	Transaction Date 04/08/2020	Posting Date 04/09/2020	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 34.98 USD / 34.98
	Description	ACCESS PLUS DOMAIN FEES					Not HS
	PROGRAM	ALL PROJECTS	PROJECT	56110			
9.	Transaction Date 04/09/2020	Posting Date 04/10/2020	Merchant Adobe Acropro Subs 800-443-8158,CA	General Ledger Code 01-5522 - SOFTWARE LICENSES	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ Yes	Amount / Original Currency 70.19 USD / 70.19
	Description	1-LICENSE ACROBAT PRO -MICHELLE TUTUNJIAN E/O					Not HS
	PROGRAM	ALL PROJECTS	PROJECT	01001			
10.	Transaction Date 04/09/2020	Posting Date 04/10/2020	Merchant Infinite Conferencing Inc 888-2037900,NJ	General Ledger Code	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ No	Amount / Original Currency 476.23 USD / 476.23
	PROGRAM	PROJECT					Not HS
11.	Transaction Date 04/09/2020	Posting Date 04/10/2020	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					Not HS
	PROGRAM	ALL PROJECTS	PROJECT	56110			
12.	Transaction Date 04/12/2020	Posting Date 04/13/2020	Merchant Dlx Aplus Dlx For Bus 877-275-8763,FL	General Ledger Code	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ No	Amount / Original Currency 34.98 USD / 34.98
	PROGRAM	PROJECT					Not HS
13.	Transaction Date 04/14/2020	Posting Date 04/14/2020	Merchant Stk Shutterstock 866-6633954,NY	General Ledger Code	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ No	Amount / Original Currency 99.00 USD / 99.00
	PROGRAM	PROJECT					Not HS
14.	Transaction Date 04/15/2020	Posting Date 04/15/2020	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	NESCAFE MILANO M8100 FS 3-16-20 TO 4-15-20					Not HS
	PROGRAM	ALL PROJECTS	PROJECT	21001			
15.	Transaction Date 04/16/2020	Posting Date 04/17/2020	Merchant Hello Hellosign Httpswww.hell,CA	General Ledger Code 01-5512 - SUBSCRIPTION EXPENSE	Unit ACCTS PAY(Accts Pay)	Receipt Submitted ‡ Yes	Amount / Original Currency 6,912.00 USD / 6,912.00
	Description	Hello sign enterprise subscription					Not HS
	PROGRAM	ALL PROJECTS	PROJECT	01010			

16.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/20/2020	04/21/2020	Stk Shutterstock 866-6633954,NY	01-5737 - OUTREACH	ACCTS PAY(Accts Pay)	Yes	49.00 USD / 49.00
Description PO#272624 WX MONTHLY FEE -10 IMAGES 01-5737- 72203							Not HS
PROGRAM			PROJECT				
17.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/22/2020	04/23/2020	Azuga Fleet 866-777-9718,CA		ACCTS PAY(Accts Pay)	No	505.78 USD / 505.78
Description							
PROGRAM			PROJECT				
Vehicle tracking							01-5111-41000 \$ 460.26 01-5111-45000 \$ 45.52 HS/EHS *
18.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/25/2020	04/27/2020	Ringcentral, Inc 650-4724100,CA	01-5570 - TELEPHONE	ACCTS PAY(Accts Pay)	Yes	222.37 USD / 222.37
Description SUBSCRIPTION FEE LGBTQ							Not HS
PROGRAM			PROJECT 80030				
19.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/27/2020	04/28/2020	Ringcentral, Inc 650-4724100,CA		ACCTS PAY(Accts Pay)	No	73.04 USD / 73.04
Description							
PROGRAM			PROJECT				
							Not HS
20.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/27/2020	04/28/2020	Zoom.us 888-799-9666,CA	01-5512 - SUBSCRIPTION EXPENSE	ACCTS PAY(Accts Pay)	Yes	1,999.00 USD / 1,999.00
Description STANDAR BIZ ANNUAL ZOOM FEE 4/16/20-4/15/202001-5512-01024							Not HS
PROGRAM			PROJECT				
21.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/27/2020	04/28/2020	T38fax.com 215-8258720,PA	95-5570 - TELEPHONE	ACCTS PAY(Accts Pay)	Yes	11.56 USD / 11.56
Description OUTLOOK ANDROID APC INV#125391							Not HS
PROGRAM			PROJECT 56110				
22.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	04/28/2020	04/29/2020	Amzn Mktp Us Ry47k48f3 Amzn.com/bill,WA		ACCTS PAY(Accts Pay)	No	66.92 USD / 66.92
Description							
PROGRAM			PROJECT				
							Not HS

Total Charges: 14,727.83 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---



BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Finance
Agenda Item #: 10 – B – 3	Officer: Rebecca Heinrich
Subject: Insurance Renewal	Officer: Salam Nalia

Recommended Action

Finance Committee recommends approval of the renewal of the insurance policies presented below for the period of July 1, 2020 to July 1, 2021 for a quoted premium of \$710,573.

Background

The following insurance coverage is being renewed:

- A. NIAC - Property. Provides replacement cost coverage on buildings (limit \$32.6 million) and personal property (limit \$6.5 million) as well as business income. Also included is coverage for Contractor Equipment. Premium \$137,706.
- B. Great Lakes Insurance SE – Property for the two Head Start centers in Huron and Mendota. NIAC was not able to cover these two facilities based on the distance from the nearest fire station so a separate policy was obtained starting in 2017-18. Premium \$1,200.
- C. Hartford – Crime. Provides crime coverage with a \$2,500,000 limit for Employee Theft and a \$500,000 for non-employee theft, forgery, counterfeit paper, and electronic transfers. This policy provides coverage to employees who duties include cash handling as well as ERISA coverage for the Pension Plan. Premium: \$7,214.
- D. NIAC – General Liability. Provides \$3 million aggregate and \$1 million each occurrence. Includes General Liability, Liquor Liability, Employee Benefits Liability, and Improper Sexual Misconduct coverage. Premium: \$29,891.
- E. NIAC – Improper Sexual Misconduct. Provides \$3 million aggregate and \$1 million each occurrence. Premium: \$12,000.
- F. General Star Indemnity Insurance Co. – Provides Medical Mal-Practice coverage. Provides \$3 million aggregate and \$1 million each occurrence as well as abuse and molestation coverage for the innocent insured at \$1 million. Coverage extends to the contracted physician as well as the nurses, dieticians, and lactation consultants on staff. Premium: \$11,787.

- G. NIAC - Automobile. Provides automotive insurance for 212 vehicles with \$1,000,000 of combined single limit liability coverage with a \$5,000 deductible. Premium: \$299,636.
- H. NIAC - Umbrella. Provides \$10 million Excess Umbrella coverage. Premium: \$90,447.
- I. NIAC – D&O/EPL. Provides Directors & Officers Liability, including Employment Practices Liability. Provides \$2 million aggregate and \$1 million each occurrence with \$25,000 deductible. Premium: \$88,824.
- J. Houston Casualty Company – Cyber Liability. Provides \$1,000,000 per claim and aggregate coverage for multimedia, security and privacy, network security, cyber extortion, regulatory actions, and privacy breach coverage. Premium: \$9,347
- K. NIAC – Social Service Professional Liability. Provides \$3 million aggregate and \$1 million each occurrence. Premium: \$6,521.
- L. National Union Fire Insurance Co of Pittsburgh (AIG) – AD&D. Provides \$250,000 aggregate and \$25,000 each occurrence for Accidental Death or Dismemberment for registered volunteers, participants, and students. Premium: \$16,000.

The renewal proposal prepared by the Agency's Insurance Broker, Heffernan Insurance Brokers, is included for further reference on the above recommendations which are to retain coverage with the incumbent carriers with the exception of the cyber liability policy which is recommended to be placed with Houston Casualty Company rather than Lloyd's of London. The proposal includes a marketing analysis and premium comparison.

Fiscal Impact

The total annual premiums are approximately \$710,573 that is approximately a 5.4% increase from the prior year's premiums of \$674,058. There are increases in premiums for the property policy (2%), general liability (3%), automobile policy (10%) due mostly to a 12% increase in fleet, the directors & officers / EPLI policy (2%), and the umbrella policy (5%). In contrast, the medical malpractice policy has a decreased premium (-3%).

Conclusion

Renewal with the listed carriers is recommended, as supported by the attached recommendation letter from Heffernan Insurance Brokers. Adequate insurance coverage, as is proposed, is required to protect the Agency and its assets.

**Fresno Economic Opportunities Commission
Liability Package Executive Renewal Summary 2020 to 2021**

Over the past few months, Heffernan Insurance Brokers has conducted a thorough market analysis for the Liability, Property, Auto, Medical Malpractice, Cyber and Directors & Officers/Employment Practices policies of Fresno Economic Opportunities Commission (Fresno EOC). We not only negotiated renewal terms with your incumbent carriers, but also approached other carriers to obtain the pulse of the overall marketplace. This summary encompasses an analysis of your renewal options, claim performance, changes in the marketplace and our carrier recommendations for the 2020-2021 policy year.

State of the Insurance Marketplace:

Last renewal, we saw the insurance marketplace begin to harden. The property premium increased slightly and the per-auto premium also increased. Fortunately, NIAC was able to compensate for these slight increases, by reducing the premiums on some of the other lines. Since last year, the marketplace has continued to harden. Large scale disasters like wildfires and flooding with their large claim payouts have resulted in insurance carrier capacities to shrink and premiums to further increase in the property marketplace. The automobile market has also continued to trend upward as drivers continue to be more distracted, the technology in vehicles make repairs more costly, and large judgements have resulted in record-breaking claim payouts from carriers. The Directors & Officers/Employment Practices (D&O/EPL) marketplace remains difficult as increased claims activity for harassment and discrimination hits companies of all sizes. As we entered 2020, the insurance marketplace was on pace for its first hard market in over 15 years. Then, there was a worldwide pandemic.

The coronavirus pandemic flipped the world upside down. Aside from the health threat of the virus, the business world was greatly impacted and shelter-in-place orders were implemented statewide in mid-March. As companies had to learn to navigate their business during the pandemic, so did insurance companies. Despite the change to our world, several of the factors that have caused the marketplace to harden before the pandemic remain. The D&O/EPL marketplace, hit with increased claims and large payouts, is especially concerned about the pandemic and potential claims that may come when businesses start to reopen. States like California are still at risk for wildfires later in 2020. The silver lining with a large portion of the workforce at home, has meant less auto accidents over the last quarter. However carriers know those numbers will change once more people head back to work and more cars are on the road. Even when the pandemic subsides, we anticipate the insurance marketplace to remain hard beyond 2021.

Fresno EOC's Performance:

Across the board, Fresno EOC had a good year in regards to losses. Fortunately, there were no property claims. There was an uptick in automobile claims, with thirty-six (36) filed in the policy year totaling \$130,450 in incurred costs. Even with the uptick in the number of claims, the incurred costs are roughly \$100,000 less than last year. There was one Directors & Officers/Employment Practices claim which has been reserved at \$25,000. With the size of Fresno EOC, the loss performance is very favorable. With the market segments noted above that are hardening, the only thing an insured can control is their performance. We applaud Fresno EOC for doing a good job of managing their claims this past policy year.

Nonprofits Insurance Alliance of California (NIAC) Renewal:

Notwithstanding the various market segments experiencing a hardening, we are very pleased to be presenting an overall small increase in premium. Fresno EOC 2019-2020 renewal premium was \$674,058 and the renewal for 2020-2021 is \$710,573; which is an increase of roughly 5%. The premium increase is mainly due to an increase in exposures. There are eighteen (18) more physical locations as well as twenty-two (22) more vehicles as compared to the renewal last year. NIAC compensated for the exposure increase by absorbing part of the premium so the full impact was not reflected. We have seen with other renewals, carriers have increased deductibles to pass more of the risk onto insureds. We are happy to share NIAC kept all the same deductibles in place, including the D&O/EPL deductible. Outside of NIAC, many D&O/EPL clients are seeing triple-digit deductibles. In spite of the gloomy market conditions, NIAC provided us with a great renewal. Fresno EOC continues to be a steady performer with low numbers of claims across all lines of coverage. NIAC recognizes Fresno EOC's performance and insulated the renewal from many of the outside factors that are affecting the greater marketplace.

Market Analysis:

Heffernan Insurance Brokers contacted several insurance carriers for this year's renewal. We obtained indications from several carriers who were unable to compete the pricing and program structure of the incumbents. The indications from the other carriers were drastically higher in premium and deductibles. Although some may have had enhanced coverages, the premium and deductible differentials were so vast, the options were not viable. The Cyber program structure remains the same, however the issuing carrier changed from Lloyd's of London to Houston Casualty. We have provided those results in the marketing analysis portion of the proposal.

Upon completion of our market analysis, the carriers that offered the best overall proposal was again NIAC/General Star/Houston Casualty. The pricing, program structure, and services of NIAC remain the best option this year. Throughout negotiations, NIAC was the carrier who most expressed the desire to retain Fresno EOC as a client and continue the long-term relationship.

Heffernan Insurance Brokers Recommendation:

After completing our analysis, Heffernan Insurance Brokers recommends Fresno EOC bind coverage with NIAC/General Star/Houston Casualty. Besides offering the best pricing, NIAC continues to offer low deductibles in a time when the competition is increasing the deductible obligations of insureds. NIAC is also providing consistent claims services to help with the management of the claims Fresno EOC incurs. NIAC is a valued partner to Heffernan and Fresno EOC and we look forward to this continued partnership.

Sincerely,

Brian O'Callaghan
Senior Vice President
Heffernan Insurance Brokers

Jordann Coleman
Vice President
Heffernan Insurance Brokers

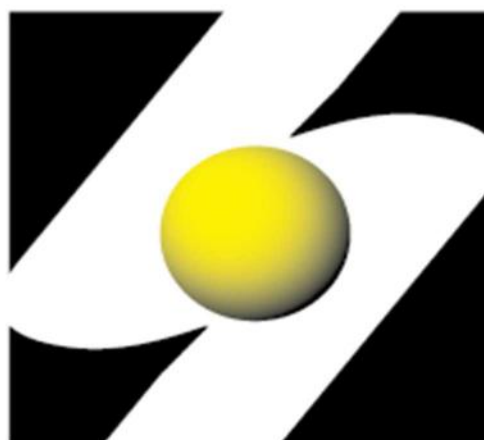
Stacey Okimoto
Executive Account Manager
Heffernan Insurance Brokers

Fresno Economic Opportunities Commission

INSURANCE PROPOSAL

**Coverages: Property, Crime, Liability, Automobile, Umbrella Liability,
Directors & Officers Liability, Cyber Liability and Student/Volunteer
Accident**

Renewal Date: July 1, 2020



Presented By:

Heffernan Insurance Brokers

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As of: June 2, 2020

License #0564249

Named Insured, Locations and Statement of Values

Named Insured

- Fresno County Economic Opportunities Commission (Legal Name)
- Fresno Economic Opportunities Commission
- Access Plus Capital
- Enterprise + Economic Development Center, Inc.
- Fresno County Economic Opportunities Commission Pension Plan

Mailing Address

1920 Mariposa Mall Suite 330, Fresno, CA 93721



Fresno Economic Opportunities Commission

June 2, 2020

Property Coverages

Issuing Company: Nonprofits Insurance Alliance of California
Policy Term: 7/1/2020 - 7/1/2021

Subject of Insurance	Amount	Co-Ins	Deductible	Valuation
Blanket Building	\$32,627,850	90%	\$ 5,000	Replacement Cost
Blanket Business Personal Property and Computer	\$6,480,540	90%	\$ 5,000	Replacement Cost
Business Income with Extra Expense and Rental Value	Actual Loss Sustained	NA	72 Hours	Replacement Cost

Equipment Breakdown is Included as a covered peril at each of the following locations:

- 1900-1920 Mariposa Mall Fresno, CA 93721 – Bldg 1
- 1900-1920 Mariposa Mall Fresno, CA 93721 – Bldg 2
- 3100 W. Nielsen Fresno, CA 93706
- 2336 Calaveras Fresno, CA 93721
- 1441 E. Divisidero Fresno, CA 93701
- 1805 E. California St. Fresno, CA 93706
- 1809 E. California, Fresno, CA 93706

Building Ordinance is included for \$500,000 at each of the following locations:

- 1900-1920 Mariposa Mall Fresno, CA 93721
- 1900-1920 Mariposa Mall Fresno, CA 93721
- 3100 W. Nielsen Fresno, CA 93706
- 2336 Calaveras Fresno, CA 93721
- 1441 E. Divisidero Fresno, CA 93701
- 1805 E. California St. Fresno, CA 93706
- 1809 E. California, Fresno, CA 93706



Fresno Economic Opportunities Commission

June 2, 2020

Property Coverages

Standard ISO Vacancy Clause

- Tenants-when location does not contain enough business personal property to conduct customary operations
- Building owners-considered vacant unless 31% of *total* square feet is occupied AND is rented/used to conduct building operations

Cause of Loss	Property Vacant 60 days or less, loss paid (subject to all other policy terms and conditions)	Property vacant more than 60 days , loss paid (subject to all other policy terms and conditions)
Vandalism, Sprinkler leakage, Building glass breakage, Water damage, Theft or attempted theft	Full loss is paid	Nothing is paid
Any other covered Cause of Loss other than above	Full loss is paid	85% of loss is paid



Property Coverages

Property Coverage Enhancements:

<u>Coverage</u>	<u>Limit</u>
Fire Department Service Charge	\$25,000
Business Income	Increased to 18 Months from 12 Months as provided in the Policy
Business Income – Ordinary Payroll	Period of Restoration Increased to 120 Days and also amended to include Officers, Executives and Managers
Extra Income Expense	Increased to 18 Months from 12 Months as provided in the Policy
Pollutant Clean Up/Removal	\$25,000
Increased Cost of Construction	25% of Building or \$100,000, whichever is less
Business Income from Dependent Properties	\$50,000
Fire Extinguisher Systems Recharge Expense	\$25,000
Arson or Vandalism Reward for Information	\$5,000
Spoilage	\$25,000
Water Damage	\$25,000
Interruption of Utility Services or Off-Premises Power Failure – Loss or Damage	\$25,000
Interruption of Utility Services or Off-Premises Power Failure – Time Element	\$25,000
Earthquake Sprinkler Leakage	\$10,000
New Acquired or Constructed Property	Amends policy terms from 30 days to 60 days
Personal Property Off Premises	\$100,000
Outdoor Property	\$50,000
Outdoor Property – Plants	\$1,000 each/\$10,000
Outdoor Property – Signs	\$25,000
Personal Effects at Described Premises	\$25,000
Valuable Papers & Records at Described Premises	\$25,000
Valuable Papers & Records NOT at Described Premises	\$10,000
Accounts Receivables at Described Premises	\$50,000
Accounts Receivables NOT at Described Premises	\$25,000
Lock and Key Replacement	\$2,500



Equipment Coverages (Inland Marine)

Issuing Company: Nonprofits Insurance Alliance of California
Policy Term: 7/1/2020 - 7/1/2021

Limit of Liability: \$788,891

Deductible: \$5,000 Each Occurrence



Fresno Economic Opportunities Commission

June 2, 2020

Crime Coverages

Issuing Company: Hartford Fire Insurance Company
Policy Term: 7/1/2020 - 7/1/2021

Coverage	Limit	Deductible
<u>Employee Theft</u> – Loss of or Damage to Money, Securities, and other property which results directly from theft by an employee	\$2,500,000	\$10,000
<u>Computer and Funds Transfer Fraud</u> - Loss of and loss from damage to Money, Securities and other property following and directly related to the use of any computer to fraudulently cause a transfer of such money, securities and other property. Will pay for loss of money and securities through Funds Transfer Fraud resulting directly from fraudulent transfer instruction communicated to a financial institution and instructing such institution to pay, deliver or transfer money or securities from the insured's transfer account.	\$500,000	\$5,000
<u>Inside the Premise – Money, Securities and Other Property</u> – Loss of money and securities, and other property inside the premises or banking premise resulting directly from theft, disappearance or destruction	\$500,000	\$5,000
<u>Outside the Premise – Money, Securities and Other Property</u> – Loss of money and securities, and other property outside the premises or banking premise resulting directly from theft, disappearance or destruction	\$500,000	\$5,000
<u>Depositors Forgery or Alteration</u> – Pay for loss resulting directly from forgery or alteration of checks, drafts, promissory notes or similar written premises orders or direction to pay a sum certain in money that are made or drawn upon the insured or insured's agent.	\$500,000	\$5,000
<u>Money Orders and Counterfeit Currency</u> - Loss resulting directly from the insured's having accepted in good faith and in the regular course of business, in exchange for merchandise, money or services: Money orders issued by any post office, express company or bank, that are not paid upon presentation; or counterfeit paper currency that is acquired during the normal course of business.	\$500,000	\$5,000

Coverage Includes Extension of ERISA for the Fresno County Economic Opportunities Commission Pension Plan



Fresno Economic Opportunities Commission

June 2, 2020

Liability Coverages

Issuing Company: Nonprofits Insurance Alliance of California
Policy Term: 7/1/2020 - 7/1/2021

Coverages and Limits

General Liability – Occurrence Form	
General Aggregate Limit	\$3,000,000 – Per Location
Products/Completed Operations	\$3,000,000
Personal/Advertising Injury Limit	\$1,000,000
Each Occurrence	\$1,000,000
Damage to Premises Rented To You	\$ 500,000 – Any One Premise
Medical Expense Limit	\$ 20,000 – Any One Person
Employee Benefits Liability – Claims Made Form	
Each Employee	\$1,000,000
Aggregate	\$3,000,000
<u>Employee Benefit Liability</u> <ul style="list-style-type: none"> Claims Made Form Retroactive Date 9/1/2010 	
Social Service Professional Liability – Occurrence Form	
Aggregate Limit	\$3,000,000
Each Occurrence Limit	\$1,000,000
The definition of who is an insured is extended to include “Medical Services Provider” as an Insured, while performing Nursing Services as long as they are an Employee, volunteer or intern of the named insured	
Improper Sexual Conduct – Occurrence Form	
General Aggregate Limit	\$3,000,000
Each Claim Limit	\$1,000,000
Liquor Liability – Occurrence Form	
Aggregate Limit	\$1,000,000
Each Common Cause Limit	\$1,000,000



Liability Coverages

Certificates of Insurance and Additional Insured Endorsements

Additional Insured Forms Included, *if required by written contract*:

Owners, Managers or Contractors
Managers or Lessors of Premises
State or Political Subdivisions
Mortgagee, Assignee or Receiver
Charitable Institutions
Volunteers
Designated Persons or Organizations
Lessor of Leased Equipment – Automatic Status from a Lease Agreement

Waiver of Subrogation is Automatically Included for the Following Entities:

Richard Heath & Associates
Pacific Gas & Electric Company
Dept. of Resources, Recycling and Recovery (CalRecycle)
Housing Authority of the City & County of Fresno



Automobile Coverages

Issuing Company: Nonprofits Insurance Alliance of California
Policy Term: 7/1/2020 - 7/1/2021

COVERED AUTO SYMBOLS		
(1) ANY AUTO	(4) OWNED AUTOS OTHER THAN PRIVATE PASSENGER	(7) AUTOS SPECIFIED ON SCHEDULE
(2) ALL OWNED AUTOS	(5) ALL OWNED AUTOS WHICH REQUIRE NO-FAULT COVERAGE	(8) HIRED AUTOS
(3) OWNED PRIVATE PASSENGER AUTOS	(6) OWNED AUTOS SUBJECT TO COMPULSORY U.M. LAW	(9) NON-OWNED AUTOS

Limits and Deductibles:

Limits of Liability and Covered Auto Symbol	
Combined Single Limit	\$1,000,000
Liability Symbol	1, 8, 9
Medical Payments	\$5,000
Medical Payments Symbol	2
Hired Auto Liability	\$1,000,000
Non Owned Auto Liability	\$1,000,000
Liability Deductible	\$5,000 Bodily Injury and Property Damage
Uninsured/Underinsured Motorists	
Uninsured Combined Single Limit	\$1,000,000 Each Accident
Uninsured Motorist Symbol	2
Physical Damage Coverage	
Comprehensive or Specified Cause of Loss Deductible	\$1,000
Comprehensive Deductible Symbol	2
Collision Deductible	\$1,000
Collision Deductible Symbol	2

Note:

- Hired & Non-Owned Auto Liability is provided for the Named Insured only.
- Hired & Non-Owned Auto Liability is for claims that may arise while the driver of a non-owned auto is performing duties on behalf of the Named Insured. This liability coverage does not extend to the owner of the automobile.
- It is highly recommended that the Named Insured confirm with any person that drives on behalf of the Named insured that their personal auto liability is adequate and includes coverage for business use.



Fresno Economic Opportunities Commission

June 2, 2020

Umbrella Liability Coverage

Issuing Company: Nonprofits Insurance Alliance of California
Policy Term: 7/1/2020 - 7/1/2021

Each Occurrence \$10,000,000
Annual Aggregate \$10,000,000
Retained Limit \$10,000

Underlying Coverages

<i>Underlying Coverage</i>	<i>Coverage and Limit Included</i>
General Liability	Yes
Automobile Liability	Yes – Follow Form
Employer’s Liability	Yes – Follow Form
Improper Sexual Conduct	Yes – Up to \$1,000,000
Directors & Officers Liability	Yes – Up to \$1,000,000
Liquor Liability	Yes – Follow Form
Social Service Professional Liability	Yes – Follow Form



Directors & Officers Liability Coverage

Issuing Company: Nonprofits Insurance Alliance of California

Policy Term: 7/1/2020 - 7/1/2021

Aggregate Limit: \$2,000,000

Each Wrongful Act Limit: \$1,000,000

Policy Deductible: \$25,000

Defense Costs: Defense Costs are in addition to the limit of liability and payment by the insurance carrier of defense costs will not reduce the limit of liability

Note regarding Fiduciary Liability: The D&O Form includes under the Definition of Wrongful Act, a specific *Inclusion* for Fiduciary Liability

Wrongful Acts Limitation: The coverage does not apply to wrongful acts that any “member” (insured) knew of or is believed to have known prior to the inception date of the original policy – 9/1/11



Cyber Liability Coverages

Issuing Company: Houston Casualty Company
Policy Term: 7/1/2020 - 7/1/2021

Note: change of insuring carrier; however no change in terms, conditions or exclusions

Claims Made & Reported

	Coverage	Limit
I.	Multimedia Liability	\$1,000,000 Each Claim/\$1,000,000 Aggregate
II.	Security and Privacy Liability	\$1,000,000 Each Claim/\$1,000,000 Aggregate
III.	Privacy Regulatory Defense and Penalties	\$1,000,000 Each Claim/\$1,000,000 Aggregate
IV.	Privacy Breach Response Costs, Notification Expenses and Breach Support and Credit Monitoring Expenses	\$1,000,000 Each Claim/\$1,000,000 Aggregate
	Proactive Privacy Breach Response Costs Sublimit	\$25,000 Each Claim/\$25,000 Aggregate
	Voluntary Notification Expenses Sublimit	\$1,000,000 Each Claim/\$1,000,000 Aggregate
V.	BrandGuard	\$1,000,000 Each Claim/\$1,000,000 Aggregate
VI.	Network Asset Protection	\$1,000,000 Each Claim/\$1,000,000 Aggregate
VII.	Cyber Extortion	\$1,000,000 Each Claim/\$1,000,000 Aggregate
VIII.	Cyber Terrorism	\$1,000,000 Each Claim/\$1,000,000 Aggregate

Maximum Policy Aggregate – Limit of Liability - \$1,000,000

Retentions and Retro Dates:

	Coverage	Retentions	Retro Active Dates
I.	Multimedia Liability	\$25,000 Each Claim	7/1/14
II.	Security and Privacy Liability	\$25,000 Each Claim	7/1/14
III.	Privacy Regulatory Defense and Penalties	\$25,000 Each Claim	7/1/14
IV.	Privacy Breach Response Costs, Notification Expenses and Breach Support and Credit Monitoring Expenses	\$25,000 Each Claim	7/1/14
V.	BrandGuard	N/A	N/A
VI.	Network Asset Protection	\$25,000 Each Claim	N/A
	A. Data Recovery Digital Assets Loss	\$25,000 Each Claim	
	Special Expenses	10% coinsurance each and every loss	
	B. Non-Physical Business Interruption & Extra Expense	8 hour Waiting Period	
VII.	Cyber Extortion	\$25,000 Each Claim	N/A
VIII.	Cyber Terrorism	8 hour Waiting Period	N/A



Fresno Economic Opportunities Commission

June 2, 2020

Professional Liability Coverage

Issuing Company: General Star Indemnity Company
Policy Term: 7/1/2020 - 7/1/2021

Coverage Description: Professional Liability for Misc. Healthcare Facilities
Policy includes a "Designated Professional Services Limitation Endorsement" which includes all professionals associated with the Clinic. (Community Health Clinic, Family Planning and Head Start Nursing)

Professional Liability Limits: \$1,000,000 Each Claim
\$3,000,000 Aggregate

Abuse Molestation Limits: \$1,000,000 Per Claim
\$1,000,000 Aggregate
Coverage is for the entity and innocent insureds ONLY and not for the actual individual (s) who committed the act

Policy Aggregate Limit: \$3,000,000

Deductible: \$5,000 Per Claim

How Limits Apply: Shared Basis regardless of no. of insureds or locations

Retro Active Date: 4/15/85

Claims Expenses: Outside the limit of Liability

Important Notation: 25% Minimum Earned Premium Upon Binding Coverage

Professionals as Insureds

David W. Dowis, MD – Internal Medicine(No Surgery) On behalf of Named Insured – 1/1/00 Retro
Asma Chattha, MD – On Departed Listing, coverage dates 5/1/16-2/28/18 ONLY
Lalaine L. Tiu, MD – On Departed Listing, coverage dates 2/3/14 to 3/11/16 ONLY

Designated Professional Services Limitation

Community Health Clinic
Family Planning Services
Head Start Nursing



Fresno Economic Opportunities Commission

June 2, 2020

Accident Death and Disability Coverage

Issuing Company: National Union Fire Insurance Company of Pittsburgh, PA.
Policy Term: 7/1/2020 - 7/1/2021

****Premium Quotation Pending****

Description of Covered Insureds: All *registered* volunteers, participants and students of the policyholder

Benefit Provided	Limit
Accidental Death:	\$25,000
Incurral Period:	365 Days
Accidental Dismemberment:	\$25,000
Incurral Period:	365 Days
Accidental Death & Dismemberment Aggregate Limit:	\$250,000 Per Accident
Accident Medical Expense (Primary):	\$25,000
Deductible:	\$25.00 per accident
Benefit Period:	52 Weeks
Incurral Period:	90 Days
Dental Maximum:	\$250 per tooth per accident
Catastrophe Cash Benefit:	\$50,000
Incurral Period:	30 Days
Waiting Period:	12 Consecutive Months



Fresno Economic Opportunities Commission

June 2, 2020

Commercial Property Coverages

Issuing Company: Great Lakes Insurance SE
Policy Term: 7/1/2020 - 7/1/2021

16641 Palmer Avenue, Huron

Subject of Insurance	Amount	Co-Ins	Deductible	Valuation
Building	\$160,000	80%	\$ 1,000	Replacement Cost
Business Personal Property	\$45,000	80%	\$ 1,000	Replacement Cost

595 Tuft Street, Mendota

Subject of Insurance	Amount	Co-Ins	Deductible	Valuation
Business Personal Property	\$40,000	80%	\$ 1,000	Replacement Cost

Standard ISO Vacancy Clause

- Tenants-when location does not contain enough business personal property to conduct customary operations
- Building owners-considered vacant unless 31% of *total* square feet is occupied AND is rented/used to conduct building operations

Cause of Loss	Property Vacant 60 days or less, loss paid (subject to all other policy terms and conditions)	Property vacant more than 60 days , loss paid (subject to all other policy terms and conditions)
Vandalism, Sprinkler leakage, Building glass breakage, Water damage, Theft or attempted theft	Full loss is paid	Nothing is paid
Any other covered Cause of Loss other than above	Full loss is paid	85% of loss is paid



Fresno Economic Opportunities Commission

June 2, 2020

Premium Summary

<u>Coverage Carrier</u>	<u>AM Best Rating</u>	<u>Admitted or Non-Admitted In California</u>	<u>Billing Method</u>	<u>Premium</u>
<u>Property</u> Nonprofits Insurance Alliance of California	AVIII	Admitted	Direct by Insurance Company	\$137,706
<u>Property – Palmer & Tuft</u> Great Lakes Insurance SE	A+XV	Non-Admitted	By HIB	\$1,017 Premium \$150 Intermediary Fee \$33 State Tax & Fee
<u>Crime Coverages</u> Hartford Fire Insurance Company	AXV	Admitted	By HIB	\$7,214
<u>Liability Coverages</u> Nonprofits Insurance Alliance of California	AVIII	Admitted	Direct by Insurance Company	\$48,412
<u>Automobile</u> Nonprofits Insurance Alliance of California	AVIII	Admitted	Direct by Insurance Company	\$299,636
<u>Umbrella Liability</u> Nonprofits Insurance Alliance of California	AVIII	Admitted	Direct by Insurance Company	\$90,447
<u>Directors & Officers/Employment Practices</u> Nonprofits Insurance Alliance of California	AVIII	Admitted	Direct by Insurance Company	\$88,824
<u>Medical Malpractice Liability</u> General Star Indemnity Insurance Company	A++XV	Non-Admitted	By HIB	\$11,125 Premium \$300 Intermediary Fee \$362 State Tax & Fee
<u>Accident Insurance</u> National Union Fire Ins. Co. of Pittsburg	A+XV	Admitted	By HIB	\$16,000 Estimated
<u>Cyber Insurance</u> Houston Casualty Company	NR	Non-Admitted	By HIB	\$8,640 Premium \$250 Intermediary Fee \$282 State Tax & Fee \$175 Company Fee
<i>Total Premium, Fees and Taxes:</i>				\$710,573



Fresno Economic Opportunities Commission

June 2, 2020

Premium/Exposure Comparison

Coverage	2020	2019	% Change
Property	\$137,706	\$135,198	2%
Property - Palmer & Tuft	\$1,200	\$1,265	-5%
General Liability	\$29,891	\$29,157	3%
Automobile	\$299,636	\$271,891	10%
Professional Liability	\$6,521	\$6,545	0%
Improper Sexual Conduct	\$12,000	\$12,000	0%
Directors & Officers/EPLI	\$88,824	\$87,002	2%
Umbrella	\$90,447	\$86,271	5%
Medical Malpractice	\$11,787	\$12,168	-3%
Crime	\$7,214	\$7,214	0%
Accident	*\$16,000	\$16,000	0%
Cyber Liability	\$9,347	\$9,347	0%
Totals:	\$710,573	\$674,058	5%
Total Values:	\$39,108,390	\$41,680,171	-6%
No. of Locations:	118	100	18%
No of Vehicles:	212	190	12%

*As of June 2, 2020, the Accident premium quotation is pending. We do not anticipate any changes in terms or conditions



Summary of Marketing

Property, Automobile and Liability (including Professional, Abuse, and Umbrella Liability)

Insurance Carrier	Results
NIAC	Incumbents – Quotations Presented \$576,201
Berkley Human Services	INDICATED \$600,000 with higher property and Auto PD deductibles
Philadelphia	INDICATION of \$650,000

Directors and Officers Liability

Insurance Carrier	Results
NIAC	Incumbent – Quotation Presented \$88,824
Philadelphia	Indication of \$125,000 with minimum of \$100,000 deductible for all coverages
RSUI	\$175,000 with a minimum deductible of \$100,000 with \$150K on EPLI

Medical Malpractice Liability

Insurance Carrier	Results
General Star Indemnity	Incumbent – Quotation Presented \$11,787
AIG	Premium indication of \$25,000
CNA	Premium indication of \$20,000

Accident Insurance

Insurance Carrier	Results
AIG	Incumbent – Premium Indication Presented \$16,000
ACE	Premium indication of \$20,000
Markel	Premium indication of \$18,000



Loss Summary

Property (In Excess of \$5,000 deductible)					
Policy Year	Open Claims	Closed Claims	Reserved	Paid	Total
2019	0	0	\$0	\$0	\$0
2018	0	6	\$0	\$32,088	\$32,088
2017	0	1	\$0	\$4,370	\$4,370
2016	0	2	\$0	\$191,394	\$191,394
2015	0	4	\$0	\$125,588	\$125,588

General Liability									
Policy Year	Open Claims	Closed Claims	Expenses			Loss			
			Reserved	Paid	Total	Reserved	Paid	Total	Grand Total
2019	1	0	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000
2018	1	1	\$2,500	\$0	\$2,500	\$7,777	\$250	\$8,027	\$10,527
2017	0	3	\$0	\$376	\$376	\$0	\$4,766	\$4,766	\$5,142
2016	0	1	\$0	\$8,261	\$8,261	\$0	\$0	\$0	\$8,261
2015	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Automobile									
Policy Year	Open Claims	Closed Claims	Expenses			Loss			
			Reserved	Paid	Total	Reserved	Paid	Total	Grand Total
2019	11	25	\$3,768	\$12,716	\$16,484	\$55,934	\$58,032	\$113,966	\$130,450
2018	1	19	\$34,487	\$6,770	\$41,257	\$125,000	\$67,924	\$192,924	\$234,181
2017	2	25	\$2,007	\$18,588	\$20,595	\$100,000	\$158,231	\$258,231	\$278,826
2016	0	17	\$0	\$4,546	\$4,546	\$0	\$20,966	\$20,966	\$25,512
2015	0	26	\$0	\$2,637	\$2,637	\$0	\$82,813	\$82,813	\$85,450



Loss Summary

Directors & Officers Liability									
Policy Year	Open Claims	Closed Claims	Expenses			Loss			
			Reserved	Paid	Total	Reserved	Paid	Total	Grand Total
2019	1	0	\$15,000	\$0	\$15,000	\$10,000	\$0	\$10,000	\$25,000
2018	3	2	\$40,661	\$9,339	\$50,000	\$0	\$0	\$0	\$50,000
2017	0	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	1	4	\$6,470	\$25,264	\$31,734	\$10,000	\$49,000	\$59,000	\$90,734
2015	0	1	\$0	\$3,497	\$3,497	\$0	\$0	\$0	\$3,497





BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Finance
Agenda Item #: 10 – B – 4	Officer: Rebecca Heinricy
Subject: Accounting Policies and Procedures Update	Officer: Salam Nalia

Recommended Action

Finance Committee recommends approval of the proposed changes to the Accounting Policies and Procedures for consideration by the full Board of Commissioners.

Background

Within the cycle of continuous improvement, Fresno EOC reviewing the existing Accounting Policies & Procedures for necessary updates. Additionally, Fresno EOC utilizes feedback received from routine audit and monitoring visits in identifying areas of enhancement. Such feedback was provided in monitoring performed by the United States Department of Agriculture pertaining to the utilization of Food Services for meal service to our internal programs. Additionally, in response to the monitoring report prepared by the US Department of Health and Human Services – Administration for Children and Families (ACF) Head Start, Fresno EOC hired an external auditor to assist with identifying opportunities to improve the Accounting Policies and Procedures. The following is a summary of changes recommended based upon the monitoring reports and the external auditors' suggestions.

Section III – Purchasing: Updates for Buy American, Code of Conduct, Surplus property procurement, contract termination clauses, RFP posting to website, and RFP bid opening documentation.

Section VI – Property, Plant, and Equipment: Added reference to SF-429B completion upon purchase of an asset with Federal Interest.

Section VIII – Cost Allocation: Updated facility cost pool language for semi-annual reconciliation of the budgeted and actual cost rate by square foot and updated cost allocation plan certification to current Chief Financial Officer.

Section X – Financial Reporting: Updated SF-429 procedure language to be inclusive of all applicable Federal awards, added review and approval of SF-429 prior to submission, and updated annual tax Form 990 extension language.

Additionally, the monitoring activities included throughout the Accounting Policies & Procedures manual, as well as within the Internal Audit Procedures, have now been

centrally located within a single guide, the Supplemental Monitoring Procedural Guide. This guide documents all of the procedures in place for fiscal monitoring of our programs.

Fiscal Impact

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

Conclusion

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



FINANCE OFFICE

ACCOUNTING POLICIES AND PROCEDURES MANUAL

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

III. PURCHASING

General Policies and Procedures

Purpose

To establish uniform procedures applicable to all forms of purchases for the Agency which are in compliance with OMB 2 CFR Part 200 and other applicable federal statutes and grant requirements and that will support the Agency's credit worthiness.

Policy

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

Competition

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

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

Buy American Provision

When required, procurements will be made in compliance with Buy American Provision, such as per USDA Policy Memo SP38-2017. Solicitations and contract for purchasing domestic agricultural commodities and products shall include all pertinent requirements. As an example, "Fresno EOC is required to buy domestic commodities or products to the maximum extent practicable when using National School Lunch

[Program and School Breakfast Program funding. A ‘domestic commodity or product’ is defined as one that is either produced in the U.S. or is processed I the U.S. and contains over 51 percent of its agriculture food component by weight or volume from the U.S.”](#)

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

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

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

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

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

Employees/officers may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts with the exception of unsolicited items of nominal value of \$25 or less. [In no circumstance may the aggregate value of such unsolicited items exceed \\$300 per year.](#) Staff shall notify their immediate supervisor if they are offered such gifts. Failure to adhere to this policy may result in disciplinary action up to and including termination of services or employment.

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

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

Procedures

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

The California Federal Surplus Personal Property Program (CFSP) (www.dgs.ca.gov) is responsible for obtaining federal surplus personal property for qualifying non-federal organizations within California for their business and operational needs. All property must be picked up directly from where the item is stored and is subject to service and handling charges. The property may be subject to restrictions. Program is only available to eligible programs as described at the following website: <http://www.dgs.ca.gov/ofam/Programs/StSurplus/CFSP/Eligibility.aspx>

[The following steps shall be followed when conducting surplus property procurement:](#)

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

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

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

7) Purchases, contracts for equipment, materials, supplies or services, including

professional or technical services (for legal services, see III – 16 for additional requirements), shall be made in the following manner:

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

- a) The OMB has established the micro-purchase threshold at \$10,000 and the simplified acquisition threshold at \$250,000. Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold. (2 CFR Part 200.67) Simplified acquisition threshold means the dollar amount which a non-Federal entity may purchase property or services using small purchase methods in order to expedite the purchase of items costing less than the threshold. (2 CFR 200.88). The thresholds in the above table were established with consideration of the OMB thresholds along with common requirements within existing grant terms and conditions. Purchases must be distributed equitably among qualified suppliers. If the procurement is subject to the Davis-

Bacon Act, then the amount is adjusted to not exceed \$2,000. (2 CFR Part 200.320(a))

- b) For purchases and contracts of \$150,000 or more, the Chief Executive Officer will purchase from or award contracts to the qualified bidders upon approval by the Agency's Board following completion of the appropriate Formal Bid process. Purchases in excess of \$150,000 are defined as "significant expenditures."
 - c) All contracts involving consulting services must be approved by the Chief Executive Officer or designated Officer. Additionally, the Board of Commissioners must approve any consulting services contract at or above \$150,000.
- 8) When prequalified lists of persons, firms, or products are used in acquiring goods and services, those lists must be kept current and include sufficient qualified sources to ensure maximum open and free competition. (2 CFR Part 200.319(d))
- 9) When awarding contracts to responsible contractors, factors such as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources will be evaluated to ensure the contractor possess the ability to comply with the terms and conditions of the procurement.
- 10) In accordance with 2 CFR 200, Appendix II, any contract in excess of \$10,000 must include termination for cause and convenience.
- ~~10)~~11) A contract must not be made to parties listed on the government-wide exclusions in the System for Award Management (SAM), in accordance with OMB 2 CFR 180.
- ~~11)~~12) Documentation detailing the history of each procurement is to be submitted as support for the payments being issued, which includes items such as: the rationale for method of procurement, selection of contract type, contractor selection or rejection, and the basis of the contract price. (2 CFR Part 200.318(i))
- ~~12)~~13) Procurement files will be made available for inspection upon request by an awarding agency.
- ~~13)~~14) Lack of competition for purchases and contracts is permissible only under certain circumstances as stated in the Noncompetitive Procurement procedures. (See Noncompetitive Procurement)
- ~~14)~~15) Competitive negotiations may be used for procurement of professional and/or technical services when exact specifications are not defined and the Agency

desires the supplier to provide a proposal to furnish an item that meets a general requirement, subject to negotiation of fair and reasonable compensation

~~15)~~16) Petty cash fund transactions should be limited to purchases under \$50 and for items of a non-routine nature. The replenishment of a petty cash fund must be in accordance with Agency procedures and approved by the Program Director or Program Manager. (See Petty Cash policy at II - Cash Management)

~~16)~~17) In the procurement of legal services, approval from the Board of Commissioners or Chief Executive Officer on the selection of outside counsel (attorney) is required.

~~17)~~18) Vendor performance surveys will be utilized either periodically, or upon contract completion, as applicable, to document that satisfaction with contractor conformance with the terms, conditions, and specifications of the contracts occur.

~~18)~~19) For construction or facility improvement contracts or subcontracts in excess of \$150,000, bonds will be secured from the vendors to adequately protect any Federal interest (2 CFR Part 200.325). Bonding requirements may include:

- a. A bid guarantee from each bidder equivalent to five percent of the bid price to assure that if awarded and accepted, that the bidder will execute (sign) the contract within the time specified.
- b. A performance bond on the part of the contractor for 100 percent of the contact price to secure the fulfillment of all the contractor's obligations.
- c. A payment bond on the part of the contractor for 100 percent of the contact price to assure payment of all persons supplying labor and material in the execution of work provided for in the contract.

Approved Vendor List

Purpose

To enhance efficiency within the procurement process for commonly purchased items, such as supplies, approved vendor lists may be developed for use.

Procedures

- 1) Develop a list of similar, commonly-purchased items that can be acquired from a single vendor.
- 2) Determine the desired period for the approved vendor list to be in effect taking into consideration the frequency of price fluctuations, and changes in available vendors for the commonly purchased items. Generally, the period would be for one year.
- 3) Get cost estimates for the list in total, not for each item. Include shipping costs, if necessary. The list should be inclusive of the most frequently ordered items as well as the items with higher unit prices.
- 4) Follow the bid procedures appropriate for the expected level of spending for the effective period of the approved vendor list, generally one year, to get bids (such as: 3 written bids or a Formal Bid process).
- 5) Compare the quotes.
- 6) The vendors with lowest prices, including shipping, will be approved for use during the designated period.
- 7) This process could result in multiple approved vendors if the prices are within 5% of each other.
- 8) Documentation of the process as well as the quotes received will be forwarded to Accounts Payable for retention and communication throughout the Agency.
- 9) This process will be repeated once the designated effective term has concluded. Potential bidders may not be precluded from qualifying during the solicitation period.

Purchase Order Procedures and Processing

Purpose

To establish uniform procedures for processing purchase orders.

Policy

In an effort to control processing costs and to obtain the most favorable pricing, smaller purchases should be combined when feasible. The goal is to limit, when possible, processing checks for individual purchases under \$50. Purchase orders are not utilized for travel which require the preparation of a separate form (See V - Agency Travel).

Procedures

- 1) A purchase order will be completed to authorize the purchase of supplies or services in excess of \$50. A purchase order is not required for recurring items such as utilities, water, rent, or other contractual payments. (See sample P.O. at Appendix VI).
- 2) Only approved personnel may sign purchase orders in accordance with limitations, as approved by the Chief Executive Officer or other Officer. Multiple purchase orders will not be allowed for the same items as a means to avoid obtaining required authorization.
- 3) The source of funding for the purchase must be clearly identified with verification that the funds are available in the program budget.
- 4) The purchase order must be completed in full to include the following information:
 - a) Date, name, and address of the vendor or contractor.
 - b) The applicable program issuing the purchase order and the location where items will be shipped.
 - c) General ledger account coding to charge the purchase.
 - d) Description of the purchase, quantity, etc.
 - e) Amount of the purchase and applicable terms and any special conditions.
 - f) Authorized signature of Agency personnel.
 - g) Date purchase order was prepared.

- 5) Distribution of the Purchase Order form:
 - a) White Copy - Given to the vendor.
 - b) Yellow Copy - Forwarded to Accounts Payable.
 - c) Pink Copy - Retained by issuer.
- 6) Only properly authorized and completed purchases will be set up for payment within the Agency authorized accounts payable disbursement schedule.
- 7) Blanket purchase orders can be established at the start of the fiscal year to authorize purchases from a vendor up to a set amount, thereby eliminating the need for monthly purchase orders for standard purchases.
- 8) The results of obtaining competitive bids must be included with the completed yellow copy of the purchase order form. The memorandum should summarize the results, including: the vendor name, date the price was quoted, costs provided, and the reason for awarding the bid to the vendor selected. Supporting bid documentation as required by the Agency's purchasing policies, and/or funding source, must also be attached.
- 9) See II - Cash Disbursements/Accounts Payable for procedures required to begin procurements from a new vendor.
- 10) Purchase orders shall be pre-numbered, kept in a secure area in the Executive Office, and issued in sequential batches to a designated program for utilization by authorized purchasers within that program. A log is maintained to track which programs have been provided which purchase order numbers.

Formal Bid Procedures

Purpose

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

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

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

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

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

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

Procedures

Procurement by Sealed Bids (Formal Advertising):

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

- a) A complete, adequate, and realistic specification or purchase description is available and is documented within a bid specification worksheet completed by the program.
 - b) Two or more responsible bidders are willing and able to compete.
 - c) Procurement is made for a firm, fixed price and vendor selection can be made based on pricing.
- 2) The requirements for a Sealed Bid are:
- a) An “Invitation to Bid” will be drafted to include any specifications and attachments required to define the item(s) or service(s) in order for the bidder to properly respond, and will note the date, time, and location for when the bids will be publically opened. The invitation to bid will include all requirements which the bidder must fulfill and all other factors to be used in evaluating the bids or proposals. Technical requirements for functions to be performed, including the range of acceptable characteristics or minimum acceptable standards, is to be included. The format in which proposals are to be submitted, the submission deadline and the person to whom the proposals should be sent need to be clearly stated within the Invitation to Bid.
 - b) The “Invitation to Bid” is submitted to the Chief Executive Officer, or designated Officer, for approval and review of the procurement timeline.
 - c) Each “Invitation to Bid” will be publically advertised and bids must be solicited from an adequate number of known suppliers, providing them with sufficient response time. A full copy of the “Invitation to Bid” will be provided to anyone responding to this public notice.
 - d) If a pre-bidders conference is to be held to provide technical aspects of the procurement, the meeting details must be included in the public notice.
 - e) All bids will be date and time stamped as they are received and will be stored in a secure location.
 - f) All bids will be publicly opened at the time and place stated within the “Invitation to Bid.” [A record of the date and time of the bid opening along with the persons in attendance and their affiliation, the bids received and any rejected bids shall be generated and retained.](#)
 - g) A firm, fixed price contract award will be made in writing to the lowest responsive and responsible bidder, following approval by the Board. If specified in the “Invitation to Bid,” items such as discounts,

transportation/shipping, and life cycle costs may be factored into the determination of the lowest price.

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

Procurement by Competitive Proposal:

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

- Cost
- Minority- or women-owned business status of vendor
- Other criteria (to be specified by the program requesting proposal)

Not all of the preceding criteria may apply in each purchasing scenario. However, the program responsible for the purchase shall establish the relative importance of the appropriate criteria prior to requesting proposals and shall evaluate each proposal on the basis of the criteria and weighting that have been determined.

- c) The RFP is submitted to the Chief Executive Officer, or designated Officer, for approval and review of the procurement timeline.
 - d) Notice of the Request for Proposals (RFP) must be publicized and proposals must be solicited from an adequate number of qualified sources.
 - e) A full copy of the RFP is to be made available in response to a request from a potential bidder.
 - f) If a pre-bidders conference is to be held to provide technical aspects of the procurement, the meeting details must be included in the RFP.
 - g) The date and time of receipt of each proposal will be appropriately documented.
 - h) A ranking panel, with sufficient knowledge of the technical areas within the RFP, will be assembled to complete the evaluation of the RFP, in accordance with the evaluation criteria established in the RFP which may include the evaluation of the proposal submission as well as an interview of the bidder's representatives. The ranking panel will include a combination of employees, Commissioners, community representatives, and independent technical experts, as deemed appropriate.
- 3) Award of a Competitive Proposal is to be made to the responsible firm whose proposal is most advantageous to the program with price and other factors as identified in the Request for Proposal considered. The recommendation of the ranking panel will be forwarded to the Chief Executive Officer, or designee, for approval to forward the recommendation to the Board for approval.
 - 4) Following the approval of the Board, all bidders will be notified that the procurement decision has been made either favorably or unfavorably to them.
 - 5) A contract, or purchase order, is to be executed with the awarded bidder in

accordance with Agency policies and procedures. No disbursements will be issued until the contract or purchase order has been finalized and submitted to Accounts Payable.

- 6) Competitive Proposals may be utilized for qualifications-based procurement of architectural/engineering professional services where the qualifications of the bidders are evaluated. This method, where price is not evaluated, can only be used in procurement of architectural/engineering services. Funding source requirements should be reviewed to ensure the permissible use of this method prior to implementation.

Noncompetitive Procurement

Purpose

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

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

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

Procedures

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

- noncompetitive contract, as there is no price competition.
- d) Purchases up to \$150,000 will be approved by the Chief Executive Officer and the Board must approve purchases of \$150,000 and over, unless an emergency exists. Upon approval, the Officer, or designee, will notify the vendor of the intent to award the contract.
 - e) The above purchasing documentation will be then filed with the yellow copy of the purchase order form.
- 3) Each program will maintain a file for each noncompetitive procurement, which describes the specific circumstances supporting the use of this method and the results of any negotiations with the vendor that will be shared with Accounts Payable.
 - 4) All noncompetitive procurements will be included in a report listing such award(s) to the Finance Committee of the Agency's Board of Commissioners. The report will include a certification or statement justifying the lack of competition.

VI. PROPERTY, PLANT AND EQUIPMENT

Acquisitions

Purpose

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

Policy

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

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

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

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

Buildings

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

Software Acquisition

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

following criteria:

- External direct costs (i.e. amounts paid to vendors) of materials and services in obtaining internal-use software;
- Costs associated with upgrades and enhancements when it is probable that these expenditures will result in additional functionality.

Many costs associated with acquiring internal-use software are to be expensed as incurred, rather than capitalized including:

- External and internal costs incurred in the preliminary project phases;
- Research and development costs;
- General and administrative costs;
- Data conversion;
- Training costs; and
- Internal maintenance costs.

Procedures

- 1) The appropriate program staff will promptly notify the Finance Office upon purchase of any asset with a unit cost of \$1,000 or more using the Asset Acquisition Form (Appendix XV). [If required, the completed SF-429B form will also be provided.](#)
- 2) Additionally, the Accountant responsible for fixed assets reviews the Cash Disbursement Journal report following each check or electronic funds transfer (EFT) run for disbursements in excess of \$1,000 to identify potential fixed assets items that are to be captured in the system.
- 3) As required by the applicable funding agency, property tags are acquired and forwarded to the program. The program staff will affix the tag to the property.
- 4) The Accountant will record the purchase in the fixed asset module including any assigned tag number.
- 5) Internal Audit will reconcile the fixed asset inventory listing to the general ledger property accounts at least semi-annually.
- 6) When asset acquisitions are posted from the Fixed Asset module to the General Ledger, the "Asset Acquisition and Depreciation Monitoring Checklist" will be completed.
- 7) Adequate maintenance procedures to keep property in good condition are to be implemented by the program staff.

Recordkeeping and Inventory

Purpose

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

Policy

Equipment records shall be maintained accurately and shall include the following information in accordance with 2 CFR 200.313(d)(1):

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

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

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

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

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

Repairs of Property, Plant and Equipment

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

Procedures

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

Depreciation

Purpose

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

Policy

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

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

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

No depreciation is allowed on any assets that have outlived their depreciable lives. 2 CFR 200.436(d)(4).

Procedures

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

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

- 2) Depreciation is calculated and posted on a monthly basis by running the Pre-Calculation Depreciation Report in the fixed asset module in Financial Edge.
- 3) After reviewing the Pre-Calculation report to ensure Depreciation generated properly, either the Financial Officer or Assistant Finance Director will generate the expense and post it to the General Ledger.
- 4) The “Asset Acquisition and Depreciation Monitoring Checklist” will be completed and kept on file to document the review and posting of the depreciation.

Disposal of Property, Plant and Equipment

Purpose

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

Policy

The disposition of fixed assets shall be in accordance with 2 CFR 200.311 and 200.313, and with any applicable funding terms and conditions. Guidance from these sections follow:

- Real property 2 CFR 200.311:
 - Title to real property shall vest in the Agency subject to the condition that the Agency shall use the real property for the authorized purpose of the project as long as it is needed and shall not encumber the property without approval of the Federal awarding agency. (2 CFR 200.311(a) and 200.311(b))
 - May be used in other federally funded projects when it is no longer needed for the purpose of the original project when the use will be consistent with those originally authorized, upon receipt of written approval from the Federal awarding agency. (2 CFR 215.32 (b))
 - If no longer needed for the original or any similar purpose, then disposition instructions must be requested from the Federal awarding agency, or pass-through entity, which may opt to:
 - Allow title to vest in the Agency once payment of the proportionate share of the current fair market value of the property is paid to the Federal government or successor agency. If replacement real property is to be acquired, then the net proceeds from disposition may be used to offset the cost of the replacement property. (2 CFR 300.311 (c)(1))
 - Allow the property to be sold with payment of the proportionate share of the proceeds, less any expenses incurred to sell or fix the property, to be made to the Federal government or successor agency. Sales are to be made to support competition to the greatest extent possible and to achieve the highest possible return. (2 CFR 200.311 (c)(2))
 - Transfer title to the Federal government or eligible third party. Compensation for the Agency's proportionate share of the current fair market value shall be made. (2 CFR 200.311 (c)(3))
- Equipment with per unit fair market value of \$5,000 or more:
 - If the grantee has another use for the property, the grantee may retain the property if they compensate the Federal government for its share of the current fair market value. Priority is to be given to projects funded by the same Federal agency that funded the original project, followed by

- projects funded by other Federal agencies. (2 CFR 200.313 (c)(1))
 - If the grantee does not have a need for the property, the grantee shall request instructions from the federal or state agency as to the disposition of the property.
 - If the property is to be sold, the grantee may keep \$500 or 10% of the proceeds, whichever is less, for the grantee's selling and handling expenses. The grantee must compensate the Federal government for its share of the remaining portion of the proceeds of the sale. (2 CFR 215.34 (d)(1))
 - Title may be transferred to the Federal government or to an eligible third party provided. Compensation for the Agency's share of the current fair market value is to be obtained.
- Equipment with a current per unit fair market value, or residual supplies with an aggregate value, of less than \$5,000:
 - Equipment may be retained, sold, or otherwise disposed with no further obligation to the Federal awarding agency. (2 CFR 200-313(c)(5)(e)(1))

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

Procedures

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

VIII. COST ALLOCATION

Purpose

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

Policy

Program staff involved with procurements, as well as accounting personnel, shall be sufficiently familiar with 2 CFR Part 200.400 – 475, Cost Principles, as to determine that a cost is allowable prior to the cost being charged directly to a grant. They shall also be aware of any restrictions on allowable costs within the funding guidelines for their programs, including knowledge of which costs require advance approval from funding agencies in order to be allowable.

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

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

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

Reasonable costs are those which do not exceed, in either nature or amount, those that would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost (2 CFR 200.414).

This determination shall include an evaluation of the following factors:

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

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

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

Procedures

Direct Cost Allocation:

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

- 1) Costs are allocated to a program or cost objective by using the appropriate 5-digit project code for that program within the accounting system.
- 2) Each Program Accountant is assigned a number of programs for which he/she is responsible. The Program Accountant plays an active role in preparation of the program budget.

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

Cost Allocation Methodology:

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

- Personnel: Staff time allocations vary between programs / grants based on the structure of the programs. Certain personnel are 100% allocated to a single project and have their time directly allocated to that project. Other personnel have their time allocated based on actual time worked within each program / project which can be documented on the timesheet or by using a time allocation worksheet. Additionally, periodic time studies may also be used to support the allocation of staff whose duties do not fluctuate greatly between the months to which the time study is being applied.
- Fingerprinting / background checks are allocated based on how the related position is, or will be, funded. If costs are associated with a client, then they will be allocated based on the program under which the client receives services.
- Contract Services are allocated to the program who receives the benefit of the

services. When multiple programs, or program areas, receive benefit, then the cost is allocated using a cost driver that best fits the services which may include: number of clients, number of employees, number of meals, etc.

- Audit fees are allocated by using the anticipated percentage rate of the annual audit and tax preparation fees divided by the anticipated adjusted direct cost base, as computed in the indirect cost rate.
- Space and space-related costs, if not attributable to a single site, are allocated based on the occupied square footage of each program. If further allocation is needed, costs are allocated based on the number of clients served and / or the number of hours of service provided at the shared space. The majority of the facilities within the Agency are utilized by a single program and there are no facilities which are utilized equitably by all programs within the Agency. As a result, the only facility cost considered to be an indirect cost are the spaces occupied by the Administrative personnel within the Agency who serve all programs, such as the space occupied by the Executive, Finance, Human Resources, Information Technology, and Internal Audit offices.
- Fresno Executive Plaza or “FEP” (1900/1920 Mariposa Mall) facility costs are allocated utilizing a facility cost allocation pool which mimics an indirect cost rate. An initial budgeted rate per useable square foot (excludes common areas) is established at the start of the year. All costs which pertain to the overall operations and maintenance of this property are captured within a specific project code throughout the year. External tenant(s) remit rent payments in accordance with their lease agreements. Each month, the internal occupants are allocated their share of the facility cost based upon the initial budgeted rate and the square footage occupied by that program during the month. On a monthly basis, the projection of a~~Annual projected~~ costs are monitored against the budgeted rate for reasonableness. At the~~end of the sixth fiscal month (June) and the~~ end of the year (December), the budgeted internal rate per square foot is converted into~~-an actual~~ final rate per square foot based on the actual expenses incurred~~through the conclusion of the respective fiscal period.~~ An allocation adjustment is completed at~~end of the sixth fiscal month as well as at~~ the end of the year based on any variance that occurred between the budgeted and~~computed semi-annual actual cost~~final~~rates~~ per square foot. A procedural guide specific to these procedures are maintained on file within the Finance Office.
- Vehicles and vehicle related costs are allocated based on the program which utilizes the vehicle. If a single vehicle is being used for multiple program areas, this cost may be further broken down using miles driven as documented in a trip, or mileage, log.
- Mileage is allocated based on either the personnel allocation of the employee who drove the miles or on the allocation captured in a mileage log, depending on which is most appropriate given the reason for the mileage being incurred and the various duties / projects performed by the employee.
- Membership is allocated based on individuals (clients/employee) served.
- Staff Training: In-service and trainings for large groups which cover multiple program areas are allocated based on the number of staff and / or parents

associated with each program. Staff training that is completed individually or in small groups is allocated based on the purpose of the specific training along with the program with which the employee is associated.

- Food, snacks, and disposable supplies are tracked based on the program being served by the items being ordered, the site for which the purchasing is being completed, and based on who will utilize the items. If not directly attributed to a specific site, supplies are allocated based on the number of clients served.
- Copy machines, postage, and similar costs associated with shared equipment are allocated based on actual usage, if not shared, then these costs are allocated directly to the assigned program.
- Non-personnel insurance is allocated based on number of vehicles, square footage occupied, property valuation, or number of employees / volunteers, as appropriate for the type of coverage being allocated.
- Equipment, furniture, office supplies, and computer supplies are allocated to the programs where such items will be utilized and the benefit will be received. Items are generally ordered per funding source / program which allows the orders to be directly allocated to that program. When the ordered item will benefit multiple programs, then the cost is allocated based on factors such as: number of participants / users of the item. If the item is associated with a specific person, then the allocation of that person's time may also be selected as the appropriate basis.
- Telephone costs are allocated based on percentage of actual usage (call volume).
- Internet costs are allocated based on the number of connected computers / software licenses.
- Software licenses are allocated based on the number of users and may be further allocated by the users' personnel allocations.
- Client supportive costs (such as: bus passes, uniforms, etc.) are allocated based on the program under which the client is receiving such services.
- In-kind is allocated to programs in the same manner as when services / goods of a similar nature are procured.

Indirect Cost Allocation:

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

- 1) An annual indirect cost rate agreement is prepared and submitted annually to the U.S. Department of Health and Human Services (HHS), the Agency's cognizant agency, for approval by June 30th, unless a time extension is

requested and awarded.

- 2) The cost groupings utilized within the indirect cost proposal are aligned with those presented within the Agency's annual independent audit. Prior to submission to HHS, the costs are reconciled to the Consolidated Statement of Functional Expenses included within the audit. The approved rate is a final rate for the year audited. During the same process, a provisional rate for the following year(s) is also established. "Provisional Rate," or billing rate, means a temporary indirect cost rate applicable to a specified period which is used for funding, interim reimbursement, and reporting indirect costs on awards pending the establishment of a final rate for the period.
- 3) The Indirect Cost Proposal (ICP) is submitted to the cognizant agency along with a copy of the Single Audit, a reconciliation of the audit report to the ICP, lobbying Cost Certification, the ICP checklist, along with any other required certifications or information requests.
- 4) The approved indirect cost rate is used when determining the overhead applied to each grant, program, and/or function.
- 5) The Agency uses the simplified allocation method to develop the indirect cost rate, which is defined in 2 CFR 230, Appendix A, Subparagraph D.2, as follows:
 - a) Where an organization's major functions benefit from its indirect costs to approximately the same degree, the allocation of indirect costs may be accomplished by (i) separating the organization's total costs for the base period as either direct or indirect, and (ii) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate, which is used to distribute indirect costs to individual awards. The rate should be expressed as the percentage, which the total amount of allowable indirect costs bears to the base selected. (2 CFR 230, Appendix A (D)(2)(a))
 - b) Both the direct costs and the indirect costs shall exclude capital expenditures and unallowable costs. However, unallowable costs that represent activities must be included in the direct costs if they represent activities, which (i) include the salaries of personnel, (ii) occupy space, and (iii) benefit from the organizations indirect costs. (2 CFR 230, Appendix A (D)(2)(b) and 2 CFR 230, Appendix A (B)(3))
 - c) The distribution base may be total direct costs (excluding capital expenditures and other distorting items, such as major subcontracts or subgrants), direct salaries and wages, or other base which results in an equitable distribution. The distribution base shall generally exclude participant support costs as defined in paragraph 32 of Appendix B.

- 6) The distribution base, as defined in the Indirect Cost Rate Agreement, is total direct costs excluding capital expenditures (buildings, individual items of equipment, and alterations and renovations) and that portion of each subcontract in excess of \$25,000. (2 CFR 230 Appendix A (D)(3)(f))
- 7) All allowable indirect costs are charged to a separate administrative cost center(s). The provisional indirect cost rate is charged to each grant through a monthly journal entry. The indirect cost is calculated based on actual year-to-date expenditures (less capital expenditures and subcontracts in excess of \$25,000).
- 8) Except where a special rate is required, the indirect cost rate is applicable to all Agency awards and contracts (2 CFR 230 Appendix A (D)(2)(d)). Occasionally, the indirect cost rate may exceed the amount allowed for administrative expenses under the contract. If this occurs, the Agency will attempt to recover the excess indirect costs from other funding sources. If a special rate is required, appropriate modifications shall be made in order to develop the special rate.

Certification of Cost Allocation Plan:

This is to certify that to the best of my knowledge and belief:

- 1) I have reviewed the cost allocation plan submitted herewith;
- 2) All costs included in this cost plan are allowable in accordance with the requirements of the Federal awards to which they apply and with Subpart E of part 200 as well as part 75.
- 3) Costs which are unallowable under Subpart E of part 200 as well as part 75 such as (without limitation): public relations costs, contributions and donations, entertainment costs, fines and penalties, lobbying costs, and defense of fraud proceedings are not allocated to any Federal funding source or included in the indirect cost rate submission; and
- 4) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements.

I declare that the foregoing is true and correct.

Fresno Economic Opportunities Commission

Signature:

~~Salam Nalia~~Jim Rodriguez, Chief Financial Officer

Date of Execution

X. FINANCIAL REPORTING PROCEDURES

Budget Process

Purpose

To design and direct the most efficient and prudent use of the Agency's financial and human resources.

Policy

The Program Directors are responsible for preparing their respective program's budgets and programmatic goals with assistance from the Finance Office. All budgets must be reviewed and approved by the Chief Financial Officer, Financial Officer, and/or Assistant Finance Director prior to submission to the appropriate funding agency. Program budgets will be used to prepare the annual consolidated Agency-wide budget, which is presented to the Chief Executive Officer and Board of Commissioners.

Procedures

- 1) To assist in preparation of the program and administrative budgets, the Finance Office will maintain a Budget Guidelines worksheet containing basic assumptions for the forthcoming fiscal year, such as payroll tax rates and fringe benefit rates.
- 2) Upon completion of the program budget, the Program Director will review all documents to determine compliance with applicable grant policies, regulations, and contract language. The Program Director will determine whether program goals can be attained within the budget constraints.
- 3) The annual administrative budget will be prepared on the accrual basis of accounting by Finance Office staff and submitted to the Financial Officer, Chief Financial Officer, and Chief Executive Officer for review and approval. The administrative budget will be combined with the program budgets to develop the consolidated Agency budget. The consolidated Agency budget, along with each programmatic budget, will be presented to the members of the Finance Committee and Board of Commissioners for approval.
- 4) After a budget has been approved by the Board of Commissioners, reclassifications or budget modifications may be made with approval of the Financial Officer and funding Agency, if required by the contract.
- 5) The Agency monitors its financial performance by preparing monthly variance reports by program, which contains actual monthly and/or year-to-date financial data as compared to the program budget. A variance narrative containing any relevant cost analysis information will also be provided.

Program Income

Purpose

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

Policy

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

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

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

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

Procedures

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

In-Kind Recordkeeping

Purpose

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

Policy

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

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

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

Procedures

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

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

Donated Services:

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

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

Donated Space:

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

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

Donated Supplies:

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

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

Donated Land and Buildings:

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

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

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

Subrecipients

Purpose

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

Policy

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

Procedures

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

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

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

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

9. In connection with any subrecipient that has been found to be out of compliance with provisions of its subaward with the Agency, responsive actions by the Agency may consist of the following:
- a. Increasing the level of supporting documentation that the subrecipient is required to submit to the Agency on a monthly or period basis;
 - b. Requiring that subrecipient prepare a formal corrective action plan for submission to the Agency;
 - c. Requiring certain employees of the subrecipient undergo training in areas identified as needing improvement;
 - d. Requiring documentation of changes made to policies or forms used in administering the subaward;
 - e. Arranging for on-site (at the subrecipient's office) oversight on a periodic basis by a member of the Agency's Finance or program staff;
 - f. Providing copies of pertinent laws, regulations, federal agency guidelines, or other documents that may help the subrecipient;
 - g. Arranging with an outside party for periodic on-site monitoring visits;
 - h. Reimbursing after-the-fact, and not provide advances;
 - i. Requiring review and approval for each disbursement and all out-of-area travel; and
 - j. As a last resort, terminating the subaward relationship and seeking an alternative.

Financial Report Preparation

Purpose

To ensure the accuracy, completeness, and timeliness of reporting the Agency's financial information.

Policy

All required financial reports will be prepared and completed timely, in accordance with contract requirements. All financial reports require the approval of the Financial Officer or Assistant Finance Director.

Overdue reports should be avoided whenever possible. In the event that an overdue report cannot be avoided, a waiver and extension request from the funding agency should be requested, if possible. Overdue reports include financial, performance or other required reports. Prompt action to correct overdue reports must be taken as soon as possible.

Procedures

- 1) Upon completion of monthly closing procedures (See "General Ledger Closing Procedures," Section I), detail G/L reports are generated by each Program Accountant.
- 2) The Program Accountant will prepare the monthly, quarterly, or annual financial report and submit it along with all supporting documentation to the Chief Financial Officer, Financial Officer, or designee for review and signature to approve it for submission. A schedule tracking the date of report signature is maintained by the Financial Officer and Accounting Supervisors.
- 3) The financial reports are submitted by the Program Accountants in accordance with the method prescribed by the funding source. This may include standard mail, e-mail, online submission, or a combination.
- 4) Closeout reports follow the same procedure as monthly financial reports.

Federal Financial Status Report:

- 1) The Federal Financial Report (FFR) SF-425 (Appendix XXIII) is commonly used to report the status of funds for all non-construction Federal grants. Each program shall report program outlays and program income on the accrual basis, which is used in the overall accounting system. Information reported must be reconcilable to the supporting financial statements and general ledger reports. Financial data must be provided in Section 10 of SF-425. Federal agencies will provide instructions to the grantee regarding the frequency requirements of

financial report submission. A final report shall be required upon expiration or termination of grant support.

- 2) When reports are required on a quarterly or semiannual basis, they shall be due thirty (30) days after the reporting period. Final reports shall be due ninety (90) days after the project or grant period end date.
- 3) Each financial report submitted by the grantee must reflect the proper amount of indirect costs applicable to the grant based on most current indirect cost rate available at the time the report is submitted. If there is a variance between the provisional rate and the final negotiated rate, a subsequent adjustment will be necessary. (See Section VIII Cost Allocation)
- 4) Grantees shall use the “Remarks” (Section 12) of this report to identify any reimbursements received during the period from other Federal agencies for grant-supported activities. This information shall include the amount of funds received and the source. If such funds replace grant funds originally budgeted for the same purpose, they shall also be included in Section 10-m of the SF-425 report. Additional required or clarification language may also be included in this field.
- 5) Program income earned during the period shall be reported on the FFR.
- 6) Funding sources may provide other forms for use specific to their grant reporting of fiscal information. The grant funding terms and conditions should be consulted for specific requirements. Regardless of the form used, the amounts reported will be reconciled to the financial records and supported by appropriate backup documentation for each transaction. All completed forms are to be reviewed by the Chief Financial Officer, Financial Officer, or Assistant Finance Director prior to submission.

Federal Financial Report (FFR) Cash Transaction Report:

- 1) The quarterly Federal Financial Report (FFR) is used to monitor cash advanced to grantees and to obtain disbursement or outlay information from grantees. The FFR is closely monitored by grants management staff and the Finance Office to determine what cash balance and cash deficits the grantee maintains. Information contained on the Cash Transaction Report must be reconcilable to the accounting records.
- 2) The expenditures on the final FFR must reconcile to the cash request and expenditures listed on the final FFR Cash Transaction Report once a grant cycle has been closed out.
- 3) For funding from Health and Human Services (HHS), a Program Accountant is

assigned the quarterly completion of this report for all HHS funding received throughout each Agency. This Program Accountant gathers all cash requests made during the quarter from Treasury and all financial status reports (or income statement) from the applicable Program Accountants. This information is then input into the consolidated quarterly report for submission via the Department of Payment Management (DPM) to HHS. For funding other than HHS, the assigned Program Accountant will gather the cash request and expenditure information for that program for reporting purposes.

- 4) The Program Accountant then enters the information into the appropriate reporting system as the preparer. The information is submitted to Financial Officer or Assistant Finance Director for review, certification, and submission.

Real Property Status Report (SF-429):

- 1) The Real Property Status Report SF-429 series of forms is used to report the status of real property purchased, constructed, or subject to major renovations paid for in whole or in part with federal funds, including Head Start funds, and real property claimed as match for a federal award, such as for the Head Start ~~award~~grant, annually on forms SF-429 and SF-429-A. Form SF-429-B is used to request use of Federal, such as Head Start, funds to purchase, construct, or complete major renovations of facilities covered by 45 CFR Part 1309. Form SF-429-C is submitted at close-out and whenever a grantee is seeking ~~ACF~~federal approval to sell, transfer, or encumber property subject to a federal interest, including refinancing existing indebtedness or subordination of a federal interest to the rights of a lender.
- 2) Program Accountant will meet with program staff, which for Head Start would include staff such as the Director, Assistant Director,~~including Head Start~~ Support Services representative(s), and assigned accountant, to ensure that all changes to Real Property which occurred during the prior year are properly identified through dialog and review of ~~the Support Services~~any available protrammatic renovation worksheets/records.
- 3) Program Accountant will also review the accounting system's fixed asset module records for capitalized acquisitions and dispositions which took place during the year being reported to verify proper inclusion within the SF-429 reporting.
- 4) As applicable, additional information will be reviewed to determine the Federal Interest in a given property. These records may include: loan / financing agreements, loan amortization schedules, general ledger reports, funding notice of awards, correspondence with funding agencies, audit reports, auditor correspondence, and Section 1303 applications to purchase, construct, and renovate facilities.

- 5) Information gathered by the Program Accountant throughout the year and in steps 2 through 4 above will be incorporated into the SF-429 information reported in the prior year.
- 6) Upon completion of the reports, the Program Accountant will submit the drafted reports and supporting documentation to the [Accounting Manager and Financial Officer](#) for review ~~and submission~~.
- 7) Upon completion of review by the Financial Officer and Accounting Manager, the updated SF-429 will be submitted to the Chief Executive Officer and either a Officer of the Board of Commissioners, or the full Board, for review and approval.
- 8) After review and approval from the Chief Executive Officer and Board, the Form SF-429 will be submitted.
- ~~6)9) The preceding procedures, steps 2 through 7, shall apply to all programs that receive federal funding and require reporting via Form SF-429.~~

Tangible Personal Property Report Series (SF-428):

- 1) Tangible personal property means property of any kind, except real property, that has physical existence. It includes equipment and supplies. It does not include copyrights, patents or securities. Reporting on tangible personal property acquired with Federal funds may be required to be submitted for property on-hand annually, at award closeout, or when the property is no longer needed. Specific requirements will vary based on award provisions, the type of property (equipment or supplies) and whether the property is Federally-owned. Form SF-428-A is used when required to provide annual inventory listings of Federally-owned property. The Final Report, SF-428-B is used, when required to provide property information in connection with the closeout of a grant award and is due not later than 90 days after the close of the project period. Form SF-428-C is used when required to make a Disposition Request/Report of Federally-owned property or acquired equipment, at any time other than award closeout.
- 2) In order to complete the forms, the Program Accountant will work with the assigned Program personnel to coordinate capture of all the necessary information. For the SF-428-B, information regarding any residual unused supplies with an aggregate fair market value exceeding \$5,000 and not needed for any other Federally sponsored programs / projects will be captured by the appointed Program personnel.
- 3) Program Accountant will review the Fixed Asset listing to obtain the information on the Tangible Property captured within this system in accordance with the

procedures discussed in Section VI Property, Plant, and Equipment of this manual.

- 4) Upon completion of the draft report, the report will be reviewed by the Financial Officer and applicable Program Director for review.
- 5) Finalized reports will be submitted by an Authorized Certifying Official.

Performance or Progress Reporting Requirements:

- 1) Recipients are responsible for monitoring and reporting program performance to assure that adequate progress is being made toward achieving the objectives of the grant or sub-grant program or activities.
- 2) Most Federal granting offices provide specific instructions for the completion of the performance report either in program regulations or guidelines. In some cases, more specific information to be included in these reports may be determined and agreed upon by the Federal granting office and the grantee at the time the grant is awarded. Dependent on the grant award terms and conditions, a performance report is generally submitted with the Financial Status Report to the appropriate Federal Grants Officer. The granting office may, however, waive the requirement for any performance report that is not needed.

Financial Statements

Purpose

To ensure communication of key financial information. Financial statements are management tools used in making decisions, in monitoring achievement of financial objectives, and as a standard method for providing information to interested parties external to the Agency.

Policy

The basic financial statements that are maintained on an Agency-wide basis shall include:

- Statement of Financial Position – Reflects assets, liabilities, and net assets of the Agency and classifies assets and liabilities as current or noncurrent and net assets by category (unrestricted, temporarily restricted, and/or permanently restricted).
- Statement of Activities – Presents support, revenues, expenses, and other changes in net assets of the Agency, by category of net asset, including reclassifications between categories of net assets.
- Statement of Functional Expenses – Presents the expenses of the Agency in a natural or objective format and by function (i.e., which program or supporting service was served).
- Statement of Cash Flows – Reports cash inflows and outflows of the Agency in three categories: operating activities, investing activities, and financing activities.

Procedures

1. Monthly financial reports, including a Statement of Financial Position and a Statement of Activities, are prepared and presented to the Finance Committee for approval. This includes the required monthly financial statements, including credit card expenditures, for Head Start and Early Head Start.
2. On an annual basis, the Agency shall prepare a complete set of GAAP consolidated financial statements, including footnotes addressing all disclosures required by GAAP. These are the financial statements from which the Agency's independent auditors will conduct their audit. Formal presentation of the Agency's annual audited financial statements shall be provided by the independent auditor to the Audit Committee.

Government Returns

Purpose

To ensure compliance with federal, state, and local jurisdiction requirements to file tax and information returns.

Policy

The Agency will file complete and accurate returns with all authorities and make all efforts to avoid filing misleading, inaccurate, or incomplete returns.

Procedures

The Agency's fiscal and tax year-end is December 31st. All annual and information returns of the Agency are filed on the accrual basis of reporting, unless otherwise indicated.

1. Form 990 – Annual information return of tax-exempt organizations, filed with the IRS. Form 990 for the Agency is due on the 15th day of the fifth month following year-end (May 15th). An automatic ~~36~~-month extension of time to file Form 990 may be obtained by filing Form 8868 (~~August~~ November 15th).~~Upon expiration of the first 3-month extension, a second 3-month extension may be requested using Form 8868 (November 15th).~~
 - a. A draft of the Agency's annual Form 990 information return shall be reviewed and approved by the Finance Committee prior to being filed with the Internal Revenue Service.
2. Form 990-T – Annual tax return to the Agency's unrelated trade or business activities, filed with the IRS. Form 990-T is due on the 15th day of the fifth month following year-end (May 15th). An automatic extension of time to file Form 990-T may be obtained by filing Form 8868 (November 15th).
 - a. The Agency properly identifies and classifies income-producing activities that are unrelated to the Agency's tax-exempt purpose using the guidelines described in the Internal Revenue Code and underlying regulations. Such income shall be segregated in separate accounts in the G/L in order to facilitate tracking and accumulation of unrelated trade or business activities.
 - b. In addition to segregating income associated with unrelated business activities, the Agency's G/L shall also provide accounts for expenses associated with each such unrelated activity. These expenses shall be offset against unrelated business revenue in arriving at unrelated business taxable income. Expenses that shall be offset against gross

unrelated business income shall be limited to those expenses directly associated with the production of such income, including reasonable allocation of indirect costs that benefit each activity.

3. Form 5500 – Annual return for the Agency’s employee benefit plans. Form 5500 is due on the last day of the seventh month after the end of the plan year (July 31st), but a 2 ½ month extension of time to file may be requested using Form 5558 (September 15th).
4. Various Other Statements – Filed with the County of Fresno to report activities such as: Landlord Report of Tenants (Form 3012), Business Property Statement (Form 571-L), and Claim for Welfare Exemption (Form BOE-264-A), due at various times throughout the year.
5. Form W-2 and Form 1099 – Annual report of employee and non-employee compensation, based on calendar-year compensation, on the cash basis. These information returns are due to employees and independent contractors by January 31st and to the federal government by February 28th. Generally, Form 1099 is required only if the organization has provided more than \$600 in compensation to an independent contractor during the calendar year.
6. Form 940 – Annual federal unemployment tax return filed with the IRS, due by January 31st.
7. Form 941 – Quarterly payroll tax return filed with the IRS to report wages paid to employees and federal payroll taxes. Form 941 is due by the end of the month following the end of each quarter, or 10 days later if all payroll tax deposits have been made in a timely manner during the quarter.
 - a. Federal and all applicable state payroll tax returns are prepared by the third party payroll provider. The Agency complies with all state payroll tax requirements by withholding and remitting payroll taxes to the state of residency of each Agency employee.

Public Access to Information Returns:

Under regulations, the Agency is subject to federal requirements to make “widely available” the three most recent annual information returns (Form 990 and Form 990-T, if applicable) and the Agency’s original application for recognition of its tax-exempt status filed with the IRS, to all members of the general public.

Anyone appearing in person at the offices of the Agency during normal working hours making a request to inspect the forms will be granted access to a file copy of the forms. Reasonable copying charges may be made to anyone requesting a physical copy of such forms, in advance of providing physical copies. Access may also be provided by posting such documents on the Agency’s website at www.fresnoeoc.org.

Supplemental Monitoring

Procedural Guide

GENERAL INFORMATION

This document describes the monitoring procedures of the Finance Office and finance-related monitoring procedures of the Internal Audit Office and Finance Office within Fresno Economic Opportunities Commission (Fresno EOC). This guide explains the purpose, procedures, and the staff that is responsible for monitoring and the frequency in which monitoring occurs.

Management realizes that procedures set forth in this guide may become inadequate because of changes in conditions. As such, management will revise, modify, and update this guide as conditions warrant.

Once the outcome of the monitoring has been reviewed with the applicable staff and their supervisor, a written report of noted items, findings, and/or deficiencies will be prepared. This report will also include any noted recommendations for improvement or enhancement. If corrective action is implemented prior to the finalization of the report, then those actions will also be included within the report. Once all feedback has been obtained, the report will be sent to the responsible staff, the appropriate supervisor(s), as well as the CFO and/or CEO. If not already captured within the initial report, a written response will be provided by said management to include a plan for addressing any concerns and implementing changes.

At least bi-annually, either the CFO, CEO and/or a qualified member of the Board of Commissioners will participate in one of the procedures listed below to be selected on a haphazard basis. Monitoring updates will be provided to the appropriate committee (e.g., Finance, Audit) at least bi-annually according to the reporting schedule for each activity.

GENERAL LEDGER TRANSACTIONS

Frequency – Daily, Weekly or as needed.

Purpose - To ensure that all General Ledger (G/L) entries are current, accurate and complete.

Procedures - Each entry in the accounting system will be reviewed and approved by the Financial Officer, Assistant Finance Director or Managers prior to being posted to the general ledger. Journal entry numbers are system generated.

- 1) **Posting Journal Entries** - Completed journal entries with proper supporting documentation are submitted by accountants for review and posting.
 - a. Responsible staff will:
 - i. review journal entry for accuracy, proper coding, justification and the necessary supporting documentation,
 - ii. post to the general ledger accounting system,
 - iii. stamp "Posted", sign and date the journal entry.

GENERAL LEDGER CLOSING PROCEDURES

Frequency – Monthly or as needed.

Purpose - To ensure the accuracy of financial records and reports.

Procedures - Prior to running the monthly Agency Balance Sheet and Income Statement, the following procedures are performed:

- 1) Program Accountants will:
 - a. **Run** income statements, project detail reports, general ledger reports in Financial Edge of their respective programs.
 - b. **Review** revenue and expense accounts of their assigned programs for necessary revenue accruals or deferrals,
 - c. **Prepare** journal entries if needed. Enter account, fund, date, debit, credit brief explanation into Financial Edge, save the entry and validate. Financial Edge will assign a journal entry number, validate report. Take validation report add to journal back up, and initial.
 - d. **Submit** journal entries to responsible staff for posting to the general ledger
 - e. After journal entries are recorded/posted, the Program Accountant will run income statement report and prepare any applicable program billings
 - f. Program billings and monthly Progress Reports are submitted to the Accounting Supervisor for review and approval.
 - g. Accounting Supervisor reviews, signs and dates the billings and monthly Progress Reports and submits to the Financial Officer.
 - h. The monthly Progress Report provides a comparison of YTD revenues and expenses against YTD budget based upon the program-funding period.
- 2) Financial Officer or Assistant Finance Director will:
 - a. review and analyze balance sheet accounts
 - b. post, sign and date necessary journal entries
- 3) After monthly billings, progress reports, and journal entries have been reviewed, approved, and/or posted, balance sheet and income statement reports are generated for the Assistant Finance Director and Financial Officer's final review and approval.
- 4) Once approved, balance sheet and income statement reports are submitted for presentation and distribution to the Finance Committee.

CASH MANAGEMENT

Cash Receipts

Frequency – Daily, or as needed.

Purpose - To ensure amounts received are deposited timely and are credited to the proper bank account and general ledger account.

Procedures

Receipts Received by Mail:

- 1) Checks received in the mail are logged by the front desk staff noting date received, payee, check date, and amount.
- 2) Checks and supporting documents are scanned by the Front Desk staff.
- 3) Checks, check logs, and scanned documents are provided to the Treasury staff who add any cash receipt activity to the logs.
- 4) Treasury staff then submits documentation to the program accountants for coding and, if needed, bank account identification on a daily basis.
- 5) Program Accountants note the client ID and charge or invoice numbers on the check copy and

- set up any miscellaneous receipts in the A/R system.
- 6) Check copies and supporting documentation are returned to the Treasury Accountant / Account Clerk who then runs a tape of checks by bank account and prepares a deposit for each account.
 - 7) Any funds that are received by the Finance Office that are not deposited are stored in the safe within a secured room. Access to the receipts requires dual-custody for one person to unlock the secured room and a second person to open the safe.
 - 8) **Deposit Detail report** is approved and submitted to the bank by the Financial Officer or Assistant Finance Director.
 - 9) Checks which need to be deposited to other accounts, checks that could not be read by the scanner, and all cash received are deposited at the bank. The Treasury Accountant / Account Clerk groups items by bank account and prepares a duplicate deposit ticket for each deposit.
 - 10) At the end of each day, a second individual from the Finance Office reviews the **daily receipts log, receipt books, cash and checks received, and deposits** being taken to the bank. All items received are confirmed as either being deposited or available for deposit.
 - 11) Prepared deposits are dual counted and verified before they are sealed in a bank deposit bag. The bag is given to an individual authorized by either the Chief Executive Officer or the Chief Financial Officer who delivers the sealed deposit bags to the bank. Cash received is generally deposited on a weekly basis.
 - 12) The Treasury Accountant / Account Clerk enters the deposit in the A/R module of the accounting system. A print out of items entered by bank account is generated and attached to supporting documentation.
 - 13) The yellow copy of the deposit slip is attached to the supporting deposit documentation and then the deposit batch is filed by batch number.
 - 14) Accounts receivable is generally validated and posted weekly. Financial Edge assigns the journal entry batch number sequentially.
 - 15) The receipt log is reconciled to the deposit documentation by an individual who does not perform Treasury duties to verify all received funds are deposited into the bank.

Bank Deposits/Cash Receipts (Internal Audit)

Frequency - Quarterly

Purpose - To verify cash on hand and cash equivalents agree with cash deposit ticket and to assess the internal controls over cash and cash equivalents.

Procedure - The Internal Audit Office will review the bank deposits and cash receipts to ensure that cash receipts and checks are deposited in a timely manner. Internal Audit will obtain the receipts log trace entries listed on the cash receipts log to the deposit detail report.

ACCOUNTS RECEIVABLE

Frequency – Weekly, Monthly or as needed.

Purpose - To accurately reflect amounts due to the Agency in a timely manner.

Procedures

- 1) Weekly - posting of the A/R module occurs weekly or if required sooner by Financial Officer or Assistant Finance Director.
- 2) Monthly – Quality Assurance Staff runs and reviews the **Aged Receivables Report** and the **Open Item Report**. Outstanding items over 90 days are investigated and cleared.
- 3) Monthly - Quality Assurance staff will reconcile **A/R Open Items report, Aged Receivables Report** to the **General Ledger Report** on a monthly basis.
- 4) Monthly – Financial Officer will review, sign and date the **Accounts Receivable Reconciliation Report** that is prepared at the end of each month

CASH DISBURSEMENTS/ACCOUNTS PAYABLE

Frequency – Weekly or as needed.

Purpose - To safeguard the disbursement of Agency funds for authorized purposes in a timely manner.

Procedures

- 1) New vendors are reviewed and approved by the Accounts Payable Manager prior to entering into Financial Edge.
The review process includes:
 - a. Search of the **Excluded Parties List System (EPLS)** within the System for Award Management (SAM) to ensure the vendor is not excluded from providing services.
 - b. If applicable, the contractor's state license status will be reviewed online with the Department of Consumer Affairs Contractors State License Board.
 - c. After approval, the vendor record is set up by the Accounts Payable Manager.
 - d. When required by the IRS, a Form W-9 is completed by new vendors and is kept on file in Accounts Payable.
- 2) **Daily Edit Reports** are printed of all invoices keyed. Designated Accountant and/or Accounts Payable Manager review for any input errors.
- 3) Quality Assurance Accountant(s) reviews and initials all checks/EFTs and backup for completeness and accuracy.
- 4) Checks/EFTs over \$5,000 are forwarded to the Financial Officer, or other designated check signer, for a second review and signature.
- 5) Financial Officer selects a 5% sample of checks/EFTs under \$5,000 for a second review.
- 6) Financial Officer signs the Bank Draft Register after the review of checks/EFTs is completed.
- 7) Daily – Treasury Accountants run a **Daily Banking Report** every morning. The reports are reviewed for any discrepancies noted by the bank. A Positive Pay system is utilized so that a listing of all the checks written, including check number, amount, and payee, is electronically transmitted to the bank.
- 8) Accounts Payable Manager validates the **Accounts Payable Journal Entry** and reviews to verify items such as dates, transaction type, fund, and project.
- 9) Accounts Payable Manager submits Accounts Payable Journal Entry to Assistant Finance Director.
- 10) Assistant Finance Director reviews the Accounts Payable Journal Entry for accuracy and completeness and posts the journal entry to the general ledger. The journal entry is stamped with "Posted" stamp, signed, dated and filed.

AP/EFT Check Review (Internal Audit)

Frequency - Weekly

Purpose - The review will ensure that AP checks and EFTS have been issued for the proper amount, coded to the proper account/project, and that proper authorization has been obtained.

Procedure

- 1) Obtain Check/EFT Bank Draft Register from Accounts Payable.
- 2) Calculate test sample size and check for continuity using the 'Process Dates' sheet of the AP/EFT Check Review file
- 3) Process Dates Sheet – Enter process date, beginning and ending check numbers listed from the Bank Draft Register onto Process Dates sheet. The Process Date sheet will calculate the number of samples to pull and will check for missing dates and/or missing checks. Contact Accounts Payable Manager if any variances occur.
- 4) In Financial Edge, run query "AP Check Query" to obtain vendor and account details. Export query data results in Excel format.

- 5) Select checks and EFTs to review and copy check/EFT data from AP Check query onto the 'Checklist' sheet of the AP/EFT Check Review file
- 6) Obtain checks and EFT backup that are stored in the Finance Office.
- 7) Review each check and EFT thoroughly and fill out checklist using tick marks for compliance or noncompliance of attributes.
- 8) Sign Bank Draft Register at the completion of the review.
- 9) Communicate results of review to Accounts Payable Manager for revisions or corrections of any findings.
- 10) A written report of serious deficiencies will be communicated to Financial Officer and Assistant Finance Director and a copy provided to the CFO and CEO.
- 11) Management will provide specific written responses to observations and recommendations which shall include a target implementation date for any changes as well as the staff responsible.
- 12) Follow up will occur at an interval commensurate with the implementation timeline.

Head Start CSPP Allocations Review (Internal Audit)

Frequency - Weekly

Purpose - The review will ensure that Head Start and CSPP AP checks and EFTs have been properly allocated, issued for the proper amount, coded to the proper account/project, and that proper authorization has been obtained.

Procedure

- 1) Obtain Check/EFT Bank Draft Register from Accounts Payable.
- 2) Calculate test sample size and check for continuity using the 'Process Dates' sheet of the AP/EFT Check Review file
- 3) In Financial Edge, run query "AP Check Query" to obtain vendor and account details. Export query data results in Excel format.
- 4) Select checks and EFTs to review and copy check/EFT data from AP Check query onto the 'Checklist' sheet of the AP/EFT Check Review file
- 5) Obtain checks and EFT backup that are stored in the Finance Office.
- 6) Review each check and EFT thoroughly and fill out checklist using tick marks for compliance or noncompliance of attributes.
- 7) Communicate results of review to Accounts Payable Manager for revisions or corrections of any findings.
- 8) A written report of findings or deficiencies will be communicated to Finance Officer and Assistant Finance Director and a copy provided to the CFO and/or CEO.
- 9) Management will provide specific written responses to observations and recommendations including a target implementation date for any changes as well as the staff responsible, if this is not incorporated into the initial report.
- 10) Follow up will occur at an interval commensurate with the implementation timeline.

Accounts Payable Review (Internal Audit)

Frequency - Annually or as needed

A review of accounts payable should be completed annually, provided that there is adequate staffing, time, and resources.

The review of accounts payable includes audits of the following areas:

- Determine if adequate controls exist to provide reasonable assurance that payments cannot be made to an incorrect vendor
- Determine if adequate controls exist to provide reasonable assurance that payment of invoices are made in a timely manner to the vendor

- Determine if adequate controls exist to provide reasonable assurance that correct payment is made to the vendor
- Determine if adequate controls exist to provide reasonable assurance that duplicate payments cannot be made to the vendor

Accounts Payable New Vendor Review (Internal Audit)

Frequency - Bi-annually

A review of the AP New Vendor process should be completed twice a year. The set up process of new vendors and related internal controls should be reviewed. The review ensures that appropriate documentation is obtained for each new vendor and that only authorized personnel have the ability to set up/delete/edit vendors in the system.

Working papers are completed in order to record the processes and documents that are reviewed.

Petty Cash Count (Internal Audit)

Frequency - Bi-annually or as needed

Purpose - This is an unannounced petty cash review that is conducted to insure the safeguarding of cash. Each program that carries petty cash must appoint a petty cash custodian. The custodian fills out a petty cash custodian form and sends the original copy to Human Resources where the form is filed in the personnel files. A copy is sent to internal audit.

Internal Audit conducts the unannounced monitoring a minimum of twice a year at different times during the year.

Procedures

- 1) Run GL **report** in Financial Edge and pull supporting documents of petty cash replenishments
- 2) Select program to review
- 3) Visit program site (unannounced) and count petty cash on hand in the presence of petty cash custodian
- 4) Request petty cash receipts to account for the distribution of petty cash
- 5) Fill out review form
- 6) Discuss any findings, control weaknesses observed during the visit
- 7) Custodian sign form
- 8) Auditor sign form
- 9) Communicate the results of your review to the program director and Chief Operating Officer

Credit Card Procedures

Frequency – Daily, or as needed.

Purpose - To establish uniform procedures regarding the appropriate use of Agency credit cards

Procedures

- 1) The Accounts Payable Manager will reconcile the credit card statement with the receipts and expense reports received. Any charge not supported by appropriate documentation will be referred to the cardholder that incurred the charge.
- 2) A journal entry will be prepared to record the expenses in accordance with the receipts and supporting documentation received.
- 3) The **Credit Card Journal Entry** will be reviewed, posted and signed by the Assistant Finance

Director.

- 4) As part of the preparation of the monthly financial reports, credit card expenditures are gathered and presented to the Finance Committee for Head Start and Early Head Start operations. These expenditures are also presented to the County Wide Policy Council.

Credit Card Review (Internal Audit)

Frequency - Monthly

Purpose - This review will consist of credit card transaction journal entries and supporting do documentation. The review will ensure that charges have been issued for the proper amount, coded to the proper account/project, has proper authorization and are reasonable and allowable.

Procedure

- 1) Obtain journal entry number from Financial Edge.
- 2) Obtain hardcopy journal entry.
- 3) Run Query in Financial Edge for journal entry coding.
- 4) Export data in Excel format.
- 5) Input journal entry data onto Credit Card Review Checklist.
- 6) Attributes to review charge is included in journal entry transaction detail.
- 7) Proper support is attached as backup for each charge
- 8) Vendor name on charge agrees with supporting documentation, account, coding and allocations are appropriate and reasonable
- 9) Invoices/contracts are authorized by appropriate individuals and are within authorized signer's limit.

Head Start Imprest Account

Frequency – Monthly, or as needed.

Purpose - The Imprest Account will be used on an as-needed basis for large quantities of small expenditures to avoid preparing manual checks through the Agency's automated Accounts Payable System.

Procedures

- 1) Head Start will submit to the Assistant Finance Director or the Financial Officer a request for replenishment consisting of the following:
 - a. A summary of checks issued in numeric order, including vendor name, dollar amount, description and site.
 - b. The duplicate check stapled to the proper supporting documentation.
- 2) Treasury Accountant reviews the documentation for accuracy and completeness and issues a replenishment check to Head Start through the bank's funds transfer system.
- 3) When needed the Treasury Accountant will issue all stop payments after receiving a written request form the Head Start Program Director or Fiscal Compliance Manager.
- 4) Treasury Accountant reconciles the Imprest Account on a monthly basis and notifies the Assistant Finance Director of any discrepancies noted.

Bank Reconciliation Procedures

Frequency – Monthly, or as needed.

Purpose - To safeguard the Agency's assets.

Procedures

- 1) **Bank statements** are reviewed by the Assistant Finance Director and Financial Officer when

received from the bank and are then forwarded to the Treasury Accountant or Quality Assurance staff.

- 2) Treasury Accountant or Quality Assurance staff will perform bank reconciliations on a monthly basis using the bank reconciliation form.
- 3) The Assistant Finance Director and Financial Officer will review all reconciliations and approve.
- 4) Listing of all checks outstanding over 180 days will be provided to Accounts Payable for investigation and reissuance, where possible, or will be voided.
- 5) Bank reconciliations are filed with bank statements for permanent record.
- 6) Outstanding checks will be reviewed by the Assistant Finance Director annually for submission to the State Controller's Office, as appropriate.

Bank Reconciliations (Internal Audit)

Frequency - Quarterly

Bank reconciliations are completed monthly by the Finance Office to ensure that no material differences between the bank balance and the general ledger balance exist. The Internal Audit Office will review the bank reconciliations quarterly to ensure that:

- Variances are reasonable
- Reconciliations are completed in a timely manner
- Balances reflected on the reconciliations are accurate

Additionally, any unusual or material reconciling items will be investigated; reconciling items should be traced to supporting documentation.

Explanations of these types of items must be reasonable and complete.

PAYROLL

Frequency – Bi-weekly, or as needed.

Personnel Requirements

Purpose - To ensure that all information processed through the payroll system is authorized at the appropriate level and is supported by written documentation.

Procedures

New Employee:

Payroll Manager reviews that the set-up of new employees from the recruiting / human resources area into time / payroll was transferred as intended and investigates any exceptions. The most common issues are duplicated social security numbers, which may require a change to the assigned employee number, and failed verification of social security numbers through the Social Security Number Verification System (SSNVS), which verifies the employee's first and last names, date of birth, and the social security number against the Social Security Business Services Online.

Payroll Changes:

- 1) Changes to existing data will be initiated when the appropriate form is submitted to either the Payroll or the HR Office by the program or employee, as applicable. Such changes include transfers, status, increments, promotions, and Temporary Payroll Notices (TPN).
- 2) The Agency uses the following forms to process payroll changes:
 - a) **Employee Form** - Used primarily for changes in employee's status, increments, promotions, transfers, or pay rate. Form is initiated by the employee's supervisor and once the form has been reviewed and approved, it is forwarded to the HR Office where it is entered into the Human Resources system.

- b) **IRS Form W-4 and State of California DE-4** - Used for changes to tax withholding status and allowances. Submitted to the Payroll Office and processed in the Payroll system.
 - c) **Direct Deposit Authorization Form** - Used to set up an employee for automatic payroll check deposit. Submitted to the Payroll Office and processed in the Payroll system.
 - d) **Employee Temporary Payroll Notice (TPN)** - Used for an employee's temporary rate change or temporary program transfer. Submitted to the HR Office and processed in the HR system.
 - e) **Change of Address Form** - Used to report address changes for both current and terminated employees.
- 3) Employees may also initiate changes to their personal information through the online Employee Self-Service (ESS) portal, including how they receive their payroll check or check stub, report a change of address, and changes to federal and state tax withholding status. Additionally, during open enrollment, employees may use the Employee Self-Service portal to enroll in or drop health and supplemental insurance coverage or enroll in other benefits.
 - 4) Changes are manually brought into the payroll system by the payroll staff as discussed under the New Employee procedures. The Payroll Administrators routinely (often daily) generate and review the **Master File Audit Report(s)** to verify that the intended data changes imported correctly into the Payroll system. All shared data is compliant with state privacy rules and HIPAA.

Termination:

- 1) The signed **Termination Form** and final printed timesheet are forwarded to the Payroll Office for processing of the final paycheck. The date posted on the Termination Form determines when the manual check(s) will be issued.
- 2) All earnings, reimbursements, and unused vacation balance are due to the employee upon the last day worked, or the date listed on the Termination Form. Payroll generates the manual check(s) which are reviewed by the Financial Officer or Assistant Finance Director for accuracy and signed. The signed final check is forwarded to the HR Office.

Payroll Processing

Procedures

Time:

Employee time is populated through the electronic time module within ADP. Employees are to review their time entries, review any outstanding items with his/her supervisor, then certify and submit their time. Once complete, supervisors review all time entries and submit them to payroll for processing. Payroll grids are Excel spreadsheets unique to each program which are utilized on a limited basis.

- 1) The review process begins when Payroll receives time sheets and payroll grid. The review process verifies that:
 - Employees are active employees – no ghost employees;
 - Timesheet reflects the current pay period dates;
 - The hours in/out are correct and that it totals to what is stated on the timesheet;
 - Overtime hours are captured properly;
 - Meal time premiums are correctly applied/not applied;
 - Sick, PSL, and vacation balances are not exceeded;
 - All employee and supervisor approvals are noted; and
 - Program codes are active projects.
- 2) After the review and any adjustments are made, the file is saved, verified, and assigned a batch number. The Payroll Office will then import the file with the assigned batch number into the Payroll system. It is then noted that the program files are downloaded and complete; the folder is then initialed and filed as complete.

Payroll Processing:

A journal is created for each Program containing all the timesheets received from each Program. Once all Program journals are complete, the time is sent to the Third Party vendor for processing.

Payroll Exception Review:

The Payroll Exception Review includes review of:

- The information that will be printed on the check;
- Pay period beginning and ending dates;
- Special program messages;
- Pay codes and deduction codes;
- Health insurance deductions; and
- Employer health insurance contributions.

Payroll also reviews and verifies the following reports generated while processing time:

- 1) **Tax Audit Transaction Report** - Summarizes all the manual checks that were processed during the pay period.
- 2) **Tax Exception Report** - List tax exceptions, variances in paid hours, employee status receiving check, type of check, and review for excess hours over limit; terminated employees being issued a check, deductions that produce a zero check, duplicate pay entries.
- 3) **Audit Report** - Detailed report of each employee's hours paid, and deductions. This report has subtotals by program and overall grand total hours paid. It includes a complete listing of all deductions, voluntary and involuntary, and employer tax and contributions.
- 4) **Vacation Sick Reports** - Review for hours being paid exceeding their accrued limit.
- 5) **TPC-Pre-Processed Items Report** - Review of Third Party Checks and child support EFT being processed.

Following completion of the Payroll Exception Review, the Master Journal is submitted to the Third Party vendor for processing. Payroll information is posted by downloading the General Ledger file from the third party payroll provider into Excel and importing it into Financial Edge.

Posting of the payroll journal entry occurs following review and approval by either the Assistant Finance Director or Financial Officer.

Payroll Payments and Distribution

Purpose - To ensure payment for salaries and wages is made only to employees entitled to receive payment.

Procedures

Printed Checks and Paystubs:

- 1) Payroll checks and direct deposit check stubs are delivered to the Fresno EOC Payroll Office by courier. For tracking purposes, check are counted upon receipt.
- 2) The checks are sorted by program and the total checks to be distributed are tallied on a biweekly check distribution log.
- 3) The Payroll Office is responsible for mailing the checks. Checks that are distributed by program are picked up by the designated program staff who accounts for all of the checks and signs the check distribution log.

Payroll Review (Internal Audit)

Frequency - Annually or as needed

A review of payroll should be completed annually, provided that there is adequate staffing, time, and resources.

The review of payroll includes audits of the following areas:

- The proper functioning of payroll and personnel processes and operations
- Calculation of earnings, special payments, employee benefits, and employee taxes
- Compliance with applicable federal/state laws relating to employment taxes, tax and non-tax reporting requirements
- Accounting for payroll transactions (properly classified and posted to general ledger)

Mileage Review (Internal Audit)

Frequency - Bi-Weekly

Purpose - This is a two-part review. Both reviews ensure that mileage has been calculated, recorded and reimbursed accurately. Part I comprises review of mileage sheets for completeness and accuracy of reimbursement. Mileage will be traced from the mileage sheet and agreed to the Employer Contribution Report (ECR). In Part II the ECR is traced to the mileage forms.

Procedure

- 1) Part I – Obtain copy of ECR and select employees who have submitted hard copy mileage forms.
 - a. Review mileage forms for completeness.
 1. Are the forms signed by a supervisor?
 2. Is mileage calculated correctly?
 3. Are distances and destinations reasonable?
- 2) Part II – From the Employee Contribution Report, select employees who have received mileage reimbursements.
 - a. Obtain the mileage form to verify agreement to the ECR.

Payroll Time Sheet Review (Internal Audit)

Frequency - Bi-Weekly

Purpose - Review consists of time sheets from each program. Each program will be reviewed at least once per quarter to ensure that the timesheets are complete, hours have been calculated correctly, and that the calculations agree to the Employee Contribution Report (ECR).

Procedure

- 1) From the ECR select programs and employees to review.
- 2) Obtain copies of timesheets from Payroll office. Attributes are subject to change.
- 3) Ensure that timesheet was for the correct pay period and was signed by the employee and appropriate management.
- 4) Ensure that hours were calculated correctly. Note any exceptions.
- 5) Notify Payroll of the exceptions.

PROPERTY, PLANT AND EQUIPMENT

Acquisitions

Frequency – Weekly, or as needed.

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

Procedures

- 1) The Accountant responsible for fixed assets reviews the Cash Disbursement Journal report following each check or electronic funds transfer (EFT) run for disbursements in excess of \$1,000 to identify potential fixed assets items that are to be captured in the system.
- 2) When required to capture federal interest in an asset, Form SF-429B will be obtained for record retention with the fixed asset record.
- 3) The Accountant will record the purchase in the fixed asset module including any assigned tag number.
- 4) Internal Audit will reconcile the fixed asset inventory listing to the general ledger property accounts at least semi-annually.
- 5) When asset acquisitions are posted from the Fixed Asset module to the General Ledger, the **"Asset Acquisition and Depreciation Monitoring Checklist"** will be completed.

Recordkeeping and Inventory

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

Procedures

- 1) The Accountant responsible for fixed assets will record required property information in the fixed asset module.
- 2) Internal Audit will conduct biennial inventories at various program sites in accordance with 2 CFR 200.313(d)(2).
- 3) If equipment has become obsolete or is no longer in use, the program will notify the Accountant responsible for fixed assets and follow Agency or funding source disposal guidelines for disposition, so that it may be accurately reflected in the Fixed Asset module.
- 4) The Financial Officer must approve the write-off of all capitalized fixed assets that may be worn-out or obsolete.

Fixed Assets Inventory (Internal Audit)

Frequency - Biennially

Once every two years, all fixed assets should be observed. The observation ensures that recorded assets exist, that fixed assets which have been disposed of get removed from the fixed asset system, and that any unrecorded assets get entered into the fixed asset system.

The Internal Audit Office will obtain the fixed asset inventory listing from Financial Edge prior to observing fixed assets. The fixed asset inventory list includes information about the fixed assets such as location, description, tag number, date of acquisition, cost, and last date of observation. The location, description, and tag number on the inventory list is then matched to the physical asset, and any differences are noted.

After an asset is observed, the fixed asset system is updated to reflect this. The Internal Auditor will note the date and location where the asset was observed and provide that information to the Finance Office who will then update the information in Financial Edge. Additionally, any changes to fixed assets will also be updated in Financial Edge at this time, such as a change in location. For any assets that cannot be observed/located, a follow-up review and inquiry should be performed to determine if there is a reasonable explanation for the lack of observation, such as disposal of the asset. Any findings will be reported in a memo to the Internal Audit Director and Financial Officer.

Depreciation

Purpose - To record depreciation of assets in accordance with Accounting Procedures Generally Accepted in the United States (GAAP) in a timely manner that allocates the cost of the asset to

the period benefiting from asset use.

Procedures

- 1) Depreciation is calculated and posted on a monthly basis by running the **Pre-Calculation Depreciation Report** in the fixed asset module in Financial Edge.
- 2) After reviewing the Pre-Calculation report to ensure Depreciation generated properly, either the Financial Officer or Assistant Finance Director will generate the expense and post it to the General Ledger.
- 3) The **“Asset Acquisition and Depreciation Monitoring Checklist”** will be completed and kept on file to document the review and posting of the depreciation.

Disposal of Property, Plant and Equipment

Frequency – as needed.

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

Procedures

- 1) Program will notify the Accountant responsible for fixed assets of disposition of asset using the Asset Disposition Form so that disposition data may be recorded in the fixed asset inventory system and note the date in the fixed asset records. If required, Form SF-429C will be submitted with the appropriate Federal funder.
- 2) Any gain or loss on the disposal of the asset will be recorded through a journal entry based on the difference between the net book value of the asset and any sales proceeds. If applicable, any gain on disposal will be reported as program income to the funding source.
- 3) Manager or Financial Officer will review the journal entry to verify the asset is properly removed from both the Fixed Asset module and from the general ledger. Additionally, the computation of any gain/loss is verified prior to posting the journal entry.

FINANCIAL REPORTING PROCEDURES

Budget Process

Frequency – Annually, or as needed.

Purpose - To design and direct the most efficient and prudent use of the Agency's financial and human resources.

Procedures

- 1) The annual administrative budget will be prepared on the accrual basis of accounting by Finance Office staff and submitted to the Financial Officer, Chief Financial Officer, and Chief Executive Officer for review and approval.
- 2) The administrative budget will be combined with the program budgets to develop the consolidated Agency budget. The consolidated Agency budget, along with each programmatic budget, will be presented to the members of the Finance Committee and Board of Commissioners for approval.
- 3) After a budget has been approved by the Board of Commissioners, reclassifications or budget modifications may be made with approval of the Financial Officer and funding Agency, if required by the contract.
- 4) The Agency monitors its financial performance by preparing monthly variance reports by program, which contains actual monthly and/or year-to-date financial data as compared to the program budget. A variance narrative containing any relevant cost analysis information will also be provided.

Financial Report Preparation

Frequency – Monthly, or as needed.

Purpose - To ensure the accuracy, completeness, and timeliness of reporting the Agency's financial information.

Procedures

- 1) Upon completion of monthly closing procedures detail G/L reports are generated by each Program Accountant.
- 2) Review Stamp Process: Program Accountants prepare the monthly, quarterly, or annual financial reports and stamp it with the Review Stamp. The reports along with supporting documentation are submitted to the Accounting Supervisor.

The Review stamp is imprinted with

Prepared by: _____ Date _____

Reviewed by: _____ Date _____

Approved by: _____ Date _____

- 3) The Accounting Supervisor reviews the financial report and supporting documentation for accuracy and completeness and signs that the documents were reviewed. The financial reports with supporting documentation are forwarded to either the Chief Financial Officer, Financial Officer, or designee for final review and signature to approve it for submission.
- 4) The following forms are completed by the Program Accountant, stamped with the review stamp and submitted to the Accounting Manager or designee.
 - i. Budget proposals
 - ii. Invoice / billings to funding sources
 - iii. Budget modification / extension / carryover requests
 - iv. Federal Financial State Report (FFR) SF -425
 - v. Federal Financial Report (FFR) Cash Transaction Report
 - vi. Real Property State Report (SF-429)
 - vii. Tangible Personal Property Report Series (SF-428)
- 5) The completed forms are to be reviewed and approved by the Chief Financial Officer, Financial Officer, or Assistant Finance Director prior to submission.
- 6) Where required, reports shall also be review by the CEO, Officer of the Board, and/or Board of Commissioners. After review and approval by the CEO and Board, the completed form may be submitted.

Financial Statements

Frequency – Daily, or as needed.

Purpose - To ensure communication of key financial information. Financial statements are management tools used in making decisions, in monitoring achievement of financial objectives, and as a standard method for providing information to interested parties external to the Agency.

Procedures

- 1) Monthly financial reports, including a Statement of Financial Position and a Statement of Activities, are prepared and presented to the Finance Committee for approval. This includes the required monthly financial statements, including credit card expenditures, for Head Start and Early Head Start.
- 2) On an annual basis, the Agency shall prepare a complete set of GAAP consolidated financial statements, including footnotes addressing all disclosures required by GAAP. These are the financial statements from which the Agency's independent auditors will conduct their audit. Formal presentation of the Agency's annual audited financial statements shall be provided by the independent auditor to the Audit Committee.

Account Analysis Review (Internal Audit)

Frequency - Quarterly

Purpose - To ensure the accuracy of balance sheet accounts.

Procedure

- 1) Audit Schedules are prepared quarterly.

Due Dates for Audit Schedules

Due Dates

FINAL (Prior Year)	Jan. 1 to Dec. 31	February 28
1 st Quarter	Jan. 1 to Mar. 31	May 31
2 nd Quarter	Jan. 1 to June 30	August 31
3 rd Quarter	Jan. 1 to Sept. 30	November 30

- 2) Internal Audit Staff will prepare Audit Schedule binders. The binders include:

- Trial Balance Report YTD
- Audit Schedule spreadsheet for balance sheet accounts
- General Ledger report matching trial balance report for each account.
- Project Detail report for each accounts (if needed)
- Printout of queries (if needed)
- Supporting documentation to verify balances such as: contracts, bank statements, amortization schedules, journal entries, financial reports etc.

- 3) To run reports in Financial Edge.

- General Ledger Report
 - Reports→Account Reports→General Ledger Report (Double-Click)
- Project Detail Reports
 - Reports→Project Reports→Project Detail Report (Double-Click)
- Trial Balance Sheet
 - Reports→Account Reports→ Trial Balance Report (Double-Click)
- Income Statement
 - Reports→Financial Statements→Income Statement (Double-Click)
- Fixed Asset Rollforward Report – (4 Queries – Fixed Assets Module→Queries)
 - SS1 – Accumulated Depreciation→Criteria tab→change date
 - Output tab→ Accumulated depreciation_1→ change date. Year to date depreciation_1→change date. Accumulated depreciation_2→ change date.
 - SS1 – FA Additions→Criteria tab→Date in Service→ change date
 - SS1 – FA Disposals→Criteria tab→Date disposed→change date
 - SS1 – Asset Listing→Criteria tab→date in disposed→change date. Date in service→change date.

- 4) To complete audit schedules for Account 1170 and Account 2015 run general ledger report separately by different JOURNALS – AR, AP, GJ, INTERCOMPANY, STATEMENT.

- GENERAL LEDGER REPORT→Filters→JOURNALS→Selected→select the journal.

- 5) To complete audit schedules for Account 1802 – Notes Receivable run general ledger report separately by different JOURNALS – AR, AP, GJ, INTERCOMPANY

- General Leger Report→Filters→JOURNALS→Selected→select the journal.

- 6) Internal audit staff will:

- Complete audit schedules for balance sheet accounts
- Analyze each balance sheet account for any unusual activity and flag any account activity that needs further review
- At a minimum, audit schedule reports include a copy of the account analysis and copy of the general ledger report.
- Submit account analyses with supporting documentation to the Financial Officer by the due date.

- 7) Financial Officer will review the account analyses and initial approval.

- 8) Account analyses with supporting documentation will be placed in the audit schedule binder or retained electronically.



BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Finance
Agenda Item #: 10 - B – 5	Officer: Kathleen Shivaprasad
Subject: Head Start 0-5 Carryover Application	Officer: Emilia Reyes

Recommended Action

Finance Committee recommends approval of the submission of Carryover application requesting transfer of \$ 3,532,786 from 2019 for Head Start Basic, Early Head Start Basic, and Duration for projects that were unable to be completed within 2019 into the corresponding component for 2020.

Background

Head Start requires prior approval to be requested and received in order to carryover unobligated funds from one year into the next year for use. Such carryover requests are allowed to support the completion of projects that were approved for the year that has ended but that were not able to be obligated during year.

Fiscal Impact

A carryover funding request is required to allow for completion of projects initially budgeted within 2019 and the expenditure of these funds. If the carryover request is not granted, then these funds will be not be able to be utilized. The following provides details of the funds being requested for carryover by area:

	Head Start Basic	Early Head Start Basic	Duration	Total
Equipment	\$ -	\$ -	\$ 94,000	\$ 94,000
Supplies	778,050	-	366,376	1,144,426
Contractual	129,100	8,000	429,400	566,500
Construction	-	616,000	1,057,160	1,673,160
Other	-	-	54,700	54,700
Total	\$907,150	\$624,000	\$2,001,636	\$3,532,786

The duration request of \$ 2,001,636 is further broken down by site as follows:

1. Fairmont - \$ 175,825
2. Dakota Circle - \$ 288,435
3. Clinton/Blythe - \$ 879,026
4. Shields - \$ 266,475
5. Former Tilley - \$ 391,875

Conclusion

Upon approval of the Board and the County Wide Parent Committee (CWPC), the carryover applications will be submitted to HHS for approval. Once the carryover request is approved, then the projects may be obligated. As 2020 is the last year in the Head Start five year grant cycle, it is critical that all funds must be obligated by December 31, 2020. The liquidation deadline will be March 31, 2021 unless an extension is requested and granted.



FY 2019 PROPOSED BASIC BUDGET CARRYOVER

CARRYOVER PROJECT NARRATIVE/JUSTIFICATION From 2019 Budget Modification to 2020 Carryover

Fresno County Economic Opportunities Commission (dba Fresno EOC) Head Start (HS) provides services to 2,750 three and four year olds and their families throughout Fresno County, 636 in Home Base and 2,114 in Center Base. In This application Fresno EOC HS requests permission to reprogram \$900,924 of authorized budget revision funding to a carryover for expenditure during 2020 fiscal year.

Since Fresno EOC EHS experienced savings in our salary and fringe benefit line items in the 2019 budget that equaled more than \$250,000, it became necessary to request a formal budget revision prior to the end of 2019. These savings were due to a large number of personnel taking Leaves of Absence (LOAs) last year. When an employee takes some LOA's, such as Family Medical Leave (FMLA), approximately 65% of that staff's salary may be paid by the State of California and not with Early Head Start funds. The numerous staff on FMLA during the 2019 fiscal year has netted the program these savings. Staff absences have not affected the services delivered to the children and families. We have been able to use, for the most part, sub on call employees (SOC) and staff on temporary assignments. At this time, we request that the \$900,924 in personnel and fringe benefit savings, previously awarded as a budget revision, now be repurposed to our program as carryover into the 2020 basic budget.

A budget revision (modification) was submitted and approved; however, award of the funds for the revision was not received until March and the COVID-19 closedown began shortly afterwards. These carryover dollars were originally from our Basic Grant personnel and fringe line items. Some of the funds were obligated in time for expenditure as budget revision, but most were not. A budget revision was granted just before the COVID-19 pandemic struck, rendering it impossible to complete expensing most of the awarded funds, even if obligated prior to December 31, 2019. Today, Fresno EOC requests to carryover these same dollars into fiscal year 2020 and to apply them to expenditures in areas of the operations budget as outlined in the Budget Justification below in the categories of Contractual, Construction, and Other:

Head Start Carryover Budget Justification

Supplies: \$778,050

\$702,000 – Purchase of 720 Hatch tablets. Ignite by Hatch uses play-based digital technology to engage and instruct children with educational experience that help prepare them for kindergarten. Used in Pre-K classrooms across the country, Ignite has been vetted and endorsed by teachers and other educational professions to help children achieve kindergarten readiness goals. Ignite offers 203 play-based curricular experiences that engage, instruct and provide practice to children in seven domains of development. Ignite

responds to and builds on the skill of each child and reports on each child's progress in all seven domains. These tablets can be used for distance learning which will be an advantage if the COVID-19 situation persists. These tables cost \$975 each and will provide 702 families and children with a loaner tablet and distance learning and child assessment data for use by the teaching staff.

\$76,050 – Replacement of existing outdated computers for staff use. The costs include Elite Desk, integrated Work Center Monitors, Tripp Lite Displayport, Office Professional Plus 2019 licenses handling fees, lift gate services and handling fees and inside delivery site. One of our five year program goals is to increase or use of technology. Infrastructure upgrades have taken place throughout our program sites; however, computer hardware and software must be updated in order to make efficient use of those improvements in internet capability to move toward paperless program records.

Contractual: \$129,100

\$5,000 - Training for staff in use of the Hatch Ignite Tablets is captured in this line item. A Hatch Classroom Integration Consultant (CIC) will provide two full day sessions of onsite training for teachers and /or administrators. The trainings will assist with teacher readiness and expansion and can cover beginner or advanced topics. Each session is led by one CIC and can have up to 24 participants. CIC travel expenses are included in the costs. Trainings are to be scheduled with a minimum 21-day notice. Training Days are non-refundable and non-transferable and expires two years after purchase date. Trainings cancelled or postponed within five business days of scheduled date will incur a \$500 cancellation fee.

\$42,000 – Renovation of the family service administrative office in the Fresno Executive Plaza Building, 1920 Mariposa Street, Suite 220, Fresno, CA which is utilized fully by Head Start 0-5 personnel. This area is in need of repairs to remove tripping hazards for safety of the staff working there. These repairs would eliminate gaps in the flooring and would include the removal of worn out carpet and the installation of new vinyl flooring. During the renovation staff work stations will be broken down and would require reinstallation when the flooring work has been completed. Staff will be accommodated in other suites throughout the renovation period.

\$68,000 – Renovation of offices utilized by Head Start 0-5 nutrition services and information systems offices. These personnel are dedicated to support the operations of the Head Start 0-5 program. Head Start Nutrition Services and Head Start Information Systems staff occupy adjacent areas of the Fresno Executive Plaza at 1920 Mariposa Street, Suite 200, Fresno, CA. Other offices in that suite were renovated recently, but the sections occupied by Head Start Nutrition Services and Head Start Information Systems were not refurbished at that time. Flooring, paint and work space reconfiguration are the components of the proposed plan for renovations to the work station used by these two departments. Staff will be accommodated in other suites throughout the renovation period. These services will be performed by companies external to Fresno EOC and competing bids for these opportunities have previously been uploaded as supporting documentation for 2019 budget modification request.

Head Start Nutrition Services provides a myriad of supports to the children, families and staff of our programs. These supports include: administration of the Child and Adult Care Food Program, assistance with specialized diets requiring oversight from a Registered Dietician, assistance with creation of alternative meals for children with food allergies and other conditions requiring specialized meal preparation, and nutrition education.

The staff on the Head Start Information Systems team administers the use of our ChildPlus database to record, aggregate and analyze Head Start program information. We employ ChildPlus to facilitate

continuous quality improvement. The Information Systems staff enters many data points into the system, inspires our further use of ChildPlus capabilities and offers technical leadership and training, as we constantly expand our capacity to utilize data to inform program decisions.

\$4,300 – Enlarge the East Conference Room located in the Executive Plaza, 1920 Mariposa Street, Suite 200, Fresno, CA. This renovation is necessitated by the reorganization of the Early Head Start and Head Start as Head Start 0 to 5. The Assistant Director – Head Start uses this conference room to meet with her team and currently, it is not large enough to accommodate them all especially with the physical distancing requirement in place with COVID-19. A nonbearing wall would be demolished and reconstructed with additional square footage being incorporated into the conference room. Other conference space will be available to staff during the renovation period.

\$4,700 – Implementation of Director's Dashboard. Data dashboards provide comprehensive management of data for real time analysis of program services such as enrollment, attendance, health, disabilities, meal counts, nutrition, family services and in-kind donations, etc. The design and implementation of a Director's Dashboard that is specifically tailored for use with the ChildPlus System (our management software) is desirable for relay of real time information to the Program Director and management staff.

\$5,100 – Annual licensing fee for Director's Dashboard include two user licenses and 12 months of data warehouse access, maintenance and data updating.

Total Federal Share \$907,150

Non-Federal Share

A waiver of non-federal share will be requested for this carryover request due to the impact of COVID-19 on our ability to capture volunteer time within a classroom setting while centers have been closed.

Conclusion

Davis Bacon regulations will be observed for all contractual renovation obligations of \$2,000 dollars or more, as required by federal law.

Both the County-Wide Policy Council and the Fresno EOC Board of Commissioners will approve this carryover request.

FRESNO EOC HEAD START

Head Start Basic Budget Carry Over from 2019 to 2020

\$907,150**Supplies (Section B, Line 6-e)**

Student Learning Program Computers	\$975 x 720 / Tablets	\$702,000
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These tablets will be used in classroom and Distance Learning during Learning and Summer Program that includes Real-time assessment of each child's progress, integrated curricular experience, end-of-summer progress report, Weekly parent email including hands-on activities to support in-home learning, bi-weekly usage reports, and end-of summer progress reports. Also will include ongoing support for teachers and families. Bi-Weekly Webinars to support teachers, administrators and parents, expert guidance with back-to-classroom transition.

Staff Computers	\$845 x 90 /Computers	76,050
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These computers are needed to replace existing outdated computers. The cost includes Elite Desk, Integrated Work Center, Monitors, Tripp Lite Displayport, Office Professional Plus 2019 License, Handling Fees Liftgate Service, and Handling Fees Inside Delivery Service.

TOTAL SUPPLIES	778,050
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CONTRACTUAL (Section B, Line 6-f)

Onsite PD (full day) Professional Development Consultant WePlaySmart	5,000
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Classroom Integration Consultant will arrive at the site to provide one full day or two half day onsite sessions for teachers and/or administrators. The trainings will assist with teacher readiness and expansion and can cover beginner or advanced topics.

Renovation Family Services Administrative Office	42,000
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1920 Mariposa Street, Suite 220, Fresno, CA 93721 renovation to Family Services Administrative office including repairing gaps in floor and new vinyl flooring.

Renovation Nutrition Services and Information Systems Office	68,000
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1920 Mariposa Street, Suite 220, Fresno, CA 93721 renovation to the office spaces used by Head Start Nutrition Services flooring and paint. (Flooring \$25,419, Paint \$3,900, and work space reconfiguration \$35,000).

Enlarge East Conference Room	4,300
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Enlarge East Conference room in suite 200 at 1920 Mariposa Street, Fresno, CA 93721 to include additional space for meetings with additional attendees in the Assistant Director - Head Start office suite.

Director's Dashboard - Implementation of Impact Analytics	4,700
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Design and implement Director's Dashboard that includes Enrollment that Connects to ChildPlus, Attendance, Health Requirements, Disabilities Family Services, Meals, and In-Kind.

Director's Dashboard - Annual Licensing Fee	5,100	9,800
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Annual licensing fee includes two user licenses and 12 month data warehouse access, maintenance and ETL processing.

TOTAL CONTRACTUAL	129,100
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TOTAL FEDERAL SHARE	\$907,150
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Fresno **Economic Opportunities Commission** **Early Head Start**

FY 2019 PROPOSED BUDGET Carryover

CARRYOVER PROJECT NARRATIVE/JUSTIFICATION **FROM 2019 Budget Modification to 2020 Carryover**

Fresno County Economic Opportunities Commission (dba Fresno EOC) Early Head Start (EHS) provides services to 308 infants/toddlers/pregnant women throughout Fresno County. Our center based option operates 46 child care slots for infants and toddlers and our home visitation program serves 33 prenatal women and 229 infants and toddlers. In this application Fresno EOC EHS requests permission to carryover \$624,000 of funding for expenditure during the 2020 fiscal year to complete the construction project approved in the 2019 budget modification request.

Approval of the 2019 budget modification request was approved in March 2020. Shortly after, the COVID-19 pandemic and center closedown began, rendering it impossible to complete liquidation of funds associated with this construction project, even if obligated prior to December 31, 2019. Fresno EOC requests to carryover these dollars into fiscal year 2020 and to apply them to expenditures in areas of the operations budget as outlined in the Budget Justification below in the categories of Contractual and Construction:

Early Head Start Carryover Budget Justification

Contractual Services – \$8,000

Architectural services - \$8,000

The architectural design, foundation drawings with wet stamp and excavation are contractual obligations incurred prior to the installation of the modular building. Additional contracted service costs are anticipated to occur during the final phases of this project,

Construction Costs: - \$607,000:

Purchase of Modular Building (48' by 60') – \$437,000

The Early Head Start modular building purchase will provide Fresno EOC Early Head Start the opportunity to convert Head Start Home Based slots to Early Head Start infant/toddler child care slots wrapped together with the State of California CCTR Infant/Toddler Child Care slots, proposed to be obtained through application for additional state funding. Fresno EOC currently holds other state funded contracts. The ability to serve additional EHS slots is contingent on the availability of a facility to house the braided funded program that we propose to create. These funds will enable Fresno EOC to proceed with purchase of a modular building. Then, Fresno EOC would be empowered to move forward with a request for slot conversion, apply for state funded infant/toddler CCTR slots, and the opportunity to offer additional infant/toddler center based slots needed in our community.

There is space at the property where a Head Start modular building will be located at Clinton and Blythe to accommodate the installation of an additional portable for the Early Head Start Program. It

would also facilitate transitions from Early Head Start to Head Start with the co-location of a modular Early Head Start Child Development Center there. A federal interest in the modular building will occur. The 48 X 60 modular building would provide two classrooms one for infants and one for toddlers and office space for the staff providing the comprehensive Early Head Start services.

Modular Building Site Preparation / Foundation / Installation Costs - \$170,000

Funds are required to install the modular building purchased at our proposed site at the intersection of Clinton and Blythe, in Fresno, California. These costs are for site preparation work, creation of a foundation for the building, and the installation costs to mount the building. Further examples of the anticipated costs include: ADA ramps and step attachments installation, anchor installation costs, infrastructure connection fees, electrical and data installation fees. Title fees will be paid.

Total Early Head Start Direct Charges Carryover Request - \$624,000

Total Federal Share -\$624,000

Total Non-federal Share Match Waiver Request

Early Head Start requested and was granted a Non-federal Match Waiver as part of the budget revision (modification) that preceded this Carryover Request.

Conclusion

Davis Bacon regulations will be observed for all contractual obligations of \$2,000 dollars or more, as required by federal law and bids will be obtained for any individual cost over \$5,000. The required 1303 documentation for authorization of the funds for the modular building at Clinton and Blythe has been uploaded into HSES.

Because of the short timeline between this request to carryover funds and the end of our Five Year Grant Cycle 12/31/2020, we pledge that the expenditures of the funds outlined above will be expedited quickly. The associated 1303 application was approved for submission to HHS in May 2020.

This Carryover request requires approval by the County-Wide Policy Council and the Fresno EOC Board of Commissioners.

FRESNO EOC HEAD START FY 2019
Early Head Start

Total Basic Budget Carry Over from 2019 to 2020	\$624,000
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Contractual (Section B Line 6-f)

Architectural design servcies	8,000	
	Total Contractual	8,000

Construction (Section B, Line 6-g)

Modular Building (48' x 60') to hold two classrooms	\$437,000	
Site preparation, foundation, and building installation	179,000	
	Total Construction	616,000
TOTAL DIRECT CHARGES		624,000

TOTAL FEDERAL SHARE	624,000
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Fresno EOC's opportunity to convert Head Start Home Based slots to Early Head Start infant/toddler child care slots wrapped together with State of California CCTR infant/toddler child care slots (obtained through conversion of Fresno EOC's School Age Child Care slots to infant/toddler slots) is contingent on the availability of a facility to house the braided funded program that we propose to create. Currently, there is no facility available for such a program; therefore, authorization to reprogram the 2019 projected budget surplus to purchase and install a modular building would enable us to move forward with a request for slot conversion and the opportunity to offer additional infant/toddler center based child care slots that are needed in our community.

FY 2019 Proposed Budget Carryover of Duration Start-up Funds
Narrative and Budget Justification
09CH010290

Fresno Economic Opportunities Commission - Head Start is requesting through this narrative a carryover of the 2019 Duration Start-up funding into the 2020 fiscal year to continue Duration Start-up at our Fairmont, Dakota Circle, Clinton/Blythe, Shields/Fresno sites and also the former Tilley site that will be relocated. This carryover request will allow for the completion of projects that were not able to be obligated during the 2019 budget period. This request is to carry over a total of **\$2,001,636** of funding for completion of projects during the 2020 fiscal year, January 1, 2020 to December 31, 2020. This carryover request will allow for the completion of projects, which were not able to be obligated during the 2019 budget period.

The Fairmont, Dakota Circle, Clinton/Blythe, Shields and former Tilley sites are needed in order for more children to be given the advantage of longer duration school hours. Complications such as needing to select alternative sites has slowed progress for the opening of these centers. Two of these centers were originally planned to be located on Central Unified School District property; however, due to increasing enrollments the school district has decided that they are unable to relinquish space for Fresno EOC to operate a Head Start classroom on their facility. A replacement location will be chosen for the former Tilley site and the Clinton/Blythe site has replaced the site at the Central Unified School District's administrative offices. Changes such as these have definitely impeded our progress on opening new sites, making a request for this carryover necessary.

The COVID-19 pandemic has made having additional classrooms necessary. Currently, we anticipate serving only ten (10) children per classroom rather than our usual 17 to 20 children per classroom. More children will benefit from onsite services in as these sites open classrooms for service. Research documents that children who have a longer hours of classroom experience receive positive kindergarten readiness outcomes from the extended school day.

These new centers will have 14 classrooms in total and an existing 14 classrooms will be able to have longer hours operating hours; thus, potentially more children will receive more instruction. At this time the 14 new classrooms will also provide options for more children to be served in the classes of ten children that are currently recommended in response to COVID-19. When classes are able to operate with the larger group sizes again, the additional space will provide the opportunity for the 14 new and the 14 older classrooms (28) to provide extended day services of six hours to 11 hours per day. If the COVID-19 pandemic continues, we will have additional classrooms serving the smaller class sizes. Either way the additional classrooms are needed to serve the most children optimally.

This budget justification is submitted to support our request to complete projects according to the stipulations of our Duration Start-up funding awards and authorized budget revisions. This carryover request will allow us to complete development of the Fairmont, Dakota Circle, Clinton/Blythe, Shields and a replacement site for the former Tilley site. Recently, a decision was made to withdraw from Tilley negotiations (which had proceeded extremely slowly for over three years) with Central Unified School District. Head Start Administrative staff made this decision because the school district was only able to host us at the site for four years, rather the leasing the property to us for 15 year minimum, as required.

Because these funds were awarded as Duration there are no new slots associated with the funds, but the dollars will provide enhanced services to children and families already enrolled in the program. Projects will be complete by December 31, 2020.

Head Start Duration Carryover Budget Justification

Equipment: \$94,000

\$70,000 -Equipment purchases include a play structure for and a shade structure for installation at the site that will replace the Tilley site.

\$24,000 - An industrial dishwasher to be installed at the Tilley replacement site and one for the Shields/Fresno site that is being constructed by Fresno EOC as a three-classroom center potentially serving sixty preschool aged children.

Supplies: \$366,376

\$63,000 - These centers are scheduled to open this fall and it is anticipated that the COVID-19 pandemic will not have subsided. In attempt to provide maximum health and safety at our sites automated temperature kiosks will be installed at the five duration locations. One will be placed at the exterior entrance to each classroom. The kiosks will remotely alert staff and families when an individual is running a temperature when they are within three feet of the device for only one second. These devices will help our programs protect the health of children, parents, staff and partner. Each device costs \$4,500.

\$8,500 - Assorted office furniture remains to be purchased for the Tilley replacement site.

\$23,050 - Office supplies ranging from paperclips to computers remain to be purchased Fairmont, Clinton/Blythe and the replacement for Tilley.

\$3,126 - Bulletin Boards to create display children's artwork and mandated information for parents and staff are needed for the Clinton and Blythe site.

\$6,150 - Support Services staff will purchase health-related emergency supplies for the Fairmont and Clinton/Blythe sites.

\$3,850 - Staff purchase health supplies for all sites prior to opening services. Typical materials, include, gloves, adhesive bandages, facial tissues, cotton balls, and masks, etc.

\$10,000 - Kitchen supplies and small appliance are necessary to have for the meal and snack preparation at all centers. Toaster ovens, blenders, warming ovens and other kitchen implements are purchased with these funds. These items need to be purchased for the Tilley replacement site.

\$700 - Prior to opening a site janitorial supplies are stocked for use as needed. Supplies for the Clinton and Blythe site still need to be purchased.

\$83,225 - Computers, networking, telephones and short throw projectors will be purchased for and installed at all sites. These materials are especially useful in the information age and assist with distance learning.

\$164,775 - To facilitate connection with our children and families in the event of shelter at home ordinances, distance learning capability will be provided to our students in the form of Hatch Tablets that are programmed with developmentally appropriate software to support learning from home and

teacher child interaction, and developmental assessment. A tablet preloaded with software, licenses and warranties and training costs \$975 x 169 tablets.

Contractual: \$429,400

\$25,000 - Architectural design needs to be completed for the Clinton/Blythe site.

\$25,000 - Exterior Construction for the Clinton/Blythe site is needed after the modular building is installed.

\$8,900 - Installation of shade pillars that are purchased separately for the shade structure designed to cover the playground at the Fairmont site. The shade is needed due to the hot summer temperatures in Fresno County and is a Community Care Licensing requirement.

\$162,800 - Sites will be finished out with tact board walls, modified texturing of walls, perimeter fencing and window coverings. These finishes will be needed at the relocated Tilley site and Shields site.

\$10,000 - Landscaping with child friendly nontoxic plants is done at all Fresno EOC Head Start sites. The relocated Tilley site will need this landscaping.

\$26,000 - The parking lot for the Fairmont site requires resurfacing and restriping of parking spaces, including ADA accommodations for special needs adults and children.

\$25,000 - Soft surfacing below climbing structure is required for fall zone safety. Rubber tiles will be installed on the playground at Fairmont.

\$12,000 - To meet city permit requirements the perimeter of the Fairmont site will be enclosed with a wrought iron fence with a sliding gate for entry into the parking lot.

\$4,000 - For safety of children, a door chime is installed at all of our Head Start sites. These chimes will be purchased Tilley relocation and the Shields property.

\$6,000 - Window covering will be addressed at the Tilley relocation site once a new site is selected.

\$4,700 - Cameras for an alarm system to protect our buildings from vandalism.

\$120,000 - Remote locking system to assure that trespassers do not enter our facilities to control all external entrances. This remains too added at the Shields and Tilley relocation sites.

Total Contractual \$1,057,160

\$452,852 - Modular building to be located at Clinton/Blythe - costs for the construction and purchase of the modular .center designed with two preschool classrooms, restrooms, and staff offices. The 1303 to accompany this request has been uploaded into HSES.

\$453,810 - Site preparation for modular installations at Clinton/Blythe and Dakota Circle are as follows. The modular building to be installed at the Clinton/Blythe site. Actions required include foundation drawings with wet stamp and excavation are contractual obligations incurred prior to the installation of the modular building. Additional contracted service costs during the installation process will include: Department of Health red tag fees, delivery charges, set block level and close up costs, ADA ramps and step attachments installation charges, anchor installation costs, infrastructure connection fees, electrical and data installation fees, and title fees. As required, federal interest will

be established in the Head Start modular building at the intersection of Clinton and Blythe in Fresno, California and for the Dakota Circle Center.

\$135,500 - Infrastructure work including sprinkler system, wall demolition, trash disposal area construction, sewer sleeve connection and network fiber cabling for the Clinton/Blythe and Shields buildings.

\$15,000 - Site preparation excavation must be completed at Clinton/Blythe before the modular building can be placed there.

Other: \$54,700

\$17,500 - All five Duration sites will be licensed. Fees per site are dependent upon the number classroom and children.

\$12,000 - Signage is needed for the Fairmont site.

\$4,800 - Fingerprinting/clear background check will be necessary for all new hires pending the final job offer.

\$20,400 - Creative Curriculum 6th edition and Teaching Pyramid material will be purchased for the sites prior to opening. These materials are research and evidence based as required.

Total Other \$54,700

Total Federal Direct Charges \$2,001 636.

Non-Federal Share

A non-federal share waiver was requested and awarded for these funds when we submitted our 2019 budget revision last winter and will be requested again.

	Dakota	Clinton/					
Basic Duration Budget Carry Over to 2020	Fairmont	Tilley	Circle	Byte	Shields	Franklin	\$2,001,636
Equipment (Section B, Line 6-d)							
Play structure & Shade at Tilley Center		\$70,000				\$70,000	
Industrial dishwasher at Shields Center		12,000			12,000	24,000	
						TOTAL EQUIPMENT	94,000
Supplies (Section B, Line 6-e)							
COVID - 19 Temperature Kiosk	\$18,000	\$13,500	9,000	9,000	13,500	63,000	
Office Furniture		8,500				8,500	
Office Supplies	8,700	10,000		4,350		23,050	
Bulletin Boards				3,126		3,126	
Health - emergency Supplies	5,000			1,150		6,150	
Health - Supplies				3,850		3,850	
Kitchen Supplies/Small Appliances		10,000				10,000	
Janitorial Supplies (Vacuum)				700		700	
Computer Supplies/Telephone/Network/Short throw Projector	10,000	30,000	18,225	25,000		83,225	
Hatch Children Tablets @ \$975 each	34,125	65,325			65,325	164,775	
						TOTAL SUPPLIES	366,376
CONTRACTUAL (Section B, Line 6-f)							
Architectural Design				25,000		25,000	
Exterior Construction					25,000	25,000	
Shade Structure Pillars	8,900					8,900	
Tact Boarding, Modified Texturing, Fencing, Window Coverings		80,000			82,800	162,800	
Landscaping		10,000				10,000	
Parking Lot Surfacing	26,000					26,000	
Playground Install/Rubber Tiles	25,000					25,000	
Wrought Iron Fence with Sliding Gate	12,000					12,000	
Door Chime		2,000			2,000	4,000	
Window Coverings		6,000				6,000	
Matson Alarm - Cameras		2,350			2,350	4,700	
Remote Locking System		60,000			60,000	120,000	
						TOTAL CONTRACTUAL	429,400
CONSTRUCTION (Section B, Line 6-g)							
Modular Building				452,850		452,850	
Site Preparation			257,510	196,300		453,810	
Infrastructure including Sprinkler system, Wall Demo, Trash Disposal Area, Sidewalks, Sewer Sleeve Con- nection, Network Fiber Cabling				132,000	3,500	135,500	
Excavation for Site Preparation				15,000		15,000	
						TOTAL CONSTRUCTION	1,057,160
OTHER (SECTION B, LINE 6-h)							
Licensing	2,500	3,000	2,500	9,500		17,500	
Signage	12,000					12,000	
Fingerprinting	1,200	1,200	1,200	1,200		4,800	
Curriculum - Creative 6th Teaching Pyramid	12,400	8,000				20,400	
						TOTAL OTHER	54,700
TOTAL FEDERAL DIRECT CHARGES							\$2,001,636

**PROGRAM PLANNING AND EVALUATION COMMITTEE
Fresno EOC Board Room
Tuesday, May 12, 2020
12:00 Noon**

MINUTES

1. CALL TO ORDER

Richard Keyes, Chair, called the meeting to order at 12:28 PM.

2. ROLL CALL

Roll was called and a quorum was established.

Committee Members

(Zoom):

Richard Keyes (Chair)
Angie Isaak
Amy Arambula
Zina Brown-Jenkins

Absent:

Misty Franklin

Board Members (Zoom):

Michael Reyna
Catherine Robles

Staff (Zoom):

Michelle Tutunjian
Jon Escobar
Kip Bowmar
Heather Brown
Emilia Reyes
Gilda Arreguin
Shawn Riggins
Kathleen Shivaprasad
Jeff Davis

Annaliese Herms
Misty Gattie-Blanco
Elionora Vivanco
Mark Wilson
Monty Cox
Veronica Wilson
Brian King
Tate Hill
David Wear

3. APPROVAL OF MINUTES

April 21, 2020 Meeting Minutes

M/S/C – Isaak/Brown-Jenkins to approve the April 21, 2020 meeting minutes. All in favor.

4. Food Services

A. COVID-19 Alternative Care Facility Food Delivery

Jon Escobar, Food Services Director, shared that the contract with the City of Fresno will provide 780 clients three meals and a snack per day to Alternative Care Facilities.

M/S/C – Isaak/Brown-Jenkins to ratify the COVID-19 Alternative Care Facility Food Delivery. All in favor.

B. Foundation Funding for COVID-19 Senior Food Programs

Escobar, shared the agreement with the California Wellness Foundation, in the amount of \$50,000 will help provide home-delivered and pick-up meals to low-income seniors affected by COVID-19. Funds will also help cover products cost.

M/S/C – Arambula/Isaak to accept the Foundation Funding for COVID-19 Senior Food Programs. All in favor.

- C. NorCal Market Match Expansion & Capacity Building Project Grant Agreement
Arambula request ratification for the \$15,000 Market Match contract for healthier food choices through Farmer's Market.

M/S/C –Arambula/Isaak to ratify the NorCal Market Match Expansion & Capacity Building Project Grant Agreement. All in favor.

5. Fresno Street Saints

- A. Black Census & Redistricting Hub Project for 2020 Census
Veronica Wilson, Administrative and Development Coordinator, shared the re-grant with the California Calls Education, in the amount of \$13,798.86 will help to outreach for the 2020 Census to count residents in Fresno.

M/S/C –Brown-Jenkins/Isaak to ratify the Black Census & Redistricting Hub Project for 2020 Census. All in favor.

- B. TCC Youth Leadership Program
Wilson, shared the joint proposal with the Youth Leadership Program for the TCC Youth Leadership Program in the amount of \$164,200. Funds will provide 12 Edison High School Students strengthening educational curriculum.

M/S/C – Arambula/Isaak to approve the TCC Youth Leadership Program. All in favor.

6. Local Conservation Corps

- A. CalRecycle 2020-2022 Grant
Shawn Riggins, LCC Director, shared the annual CalRecycle grant requested for \$1,738,795 for recycling related services from July 1, 2020 to June 30, 2022 was submitted on April 30th. The grant will allow the collection and education of four material types: CRV Beverage Containers, Used Oil, Used Tires, and E-waste.

M/S/C – Brown-Jenkins/Isaak to ratify the CalRecycle 2020-2022 Grant. All in favor.

7. LIHEAP – Energy Services

- A. 2020 LIHEAP Contract Amendment
David Wear, Energy Director, shared the State of California Department of Community Services and Development (CSD) contract in the amount of \$10,535,970. Funds will be used to assist 11,000 clients to pay energy bills and 550 clients with weatherization services.

A report list will be provided by county or zip code of how many clients are repeats/new clients that we serve through LIHEAP/Weatherization.

M/S/C – Brown-Jenkins/Isaak to ratify the 2020 LIHEAP Contract Amendment. All in favor.

8. Sanctuary and Support Services

- A. County of Fresno DBH Grant to Expand Human Trafficking
Misty Gattie-Blanco, Sanctuary and Support Services Director, shared the County of Fresno Department of Behavioral Health grant application, in the amount of \$3,900.00 to provide mental health and social support services to survivors of human trafficking.

M/S/C – Arambula/Brown-Jenkins to approve the County of Fresno DBH Grant to Expand Human Trafficking. All in favor.

- B. COVID-19 Funding for BCP
Gattie-Blanco, shared the Basic Center Program additional funding for \$40,000 from U.S. Department of Health and Human Services for COVID-19 expense. The funding will primarily provide support the maintenance worker position and intercom system to increase security at the Sanctuary Youth Shelter due to COVID-19.

M/S/C – Brown-Jenkins/Arambula to approve the COVID-19 Funding for BCP. All in favor.

9. Transit Systems

A. 2020/21 CTSA Operations Update

Monty Cox, Transit Systems Director, shared the 2020-21 Consolidated Transportation Service Agency Operations Program & Budget, in the amount of \$7,285,501 to continue to provide public services to Fresno County.

M/S/C – *Brown-Jenkins/Isaak to approve the 2020/21 CTSA Operations Update. All in favor.*

10. Valley Apprenticeship Connections

A. 2020 VAC Renewal Contract

Jeff Davis, E&T Director, shared the renewal contract with Economic Development Corporation in the amount of \$375,000 to provide pre-apprenticeship training to clients.

M/S/C – *Arambula/Brown-Jenkins to approve the 2020 VAC Renewal Contract. All in favor.*

11. INFORMATIONAL ITEMS

A. Grant Tracker

Kip Bowmar, Planning and Evaluation Department Director, provided an overview of the grant tracker.

12. OTHER BUSINESS

Emilia Reyes, Chief Executive Officer, shared the Fresno County Board of Supervisors approved \$5 Million grant for Access Plus Capital to support small businesses.

M/S/C – *Brown-Jenkins/Arambula to ratify the Fresno County Small Business Grant. All in favor*

13. ADJOURNMENT

The meeting was adjourned.

M/S/C – *Isaak/Brown-Jenkins to approve meeting adjournment at 1:34 p.m. All in favor.*

Respectfully submitted,

Richard Keyes
Chair

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Employment and Training Services and Fresno Street Saints
Agenda Item #: 10 – C – 2	Director: Jeff Davis Jr. and Brian King
Subject: 2020 Wells Fargo West Region Urban Economic Opportunity Grant Application	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends to ratify the submission for the Employment and Training Summer Internship Program and Street Saints Summer Youth Employment and Leadership Program application to the Well Fargo Foundation in the amount of \$30,000 submitted on May 29, 2020.

Background

A joint proposal from Employment and Training's and Fresno Street Saints will serve youth, ages 16 to 24, who meet low-income eligibility guidelines residing in impoverished areas of urban Fresno through the Summer Internship Program and the Summer Youth Employment and Leadership Program. The anticipated result of these programs is to ensure youth are provided training, support, and education to attain long-term self-sufficiency.

Summer Internship Program – Under the administration of Employment and Training Services (E & T), the program will serve up to 13 youth, ages 18 to 24 years old, residing in impoverished areas of urban Fresno. These youths will be placed in professional internship situations in the sectors of banking, agricultural brokerage, nonprofit administration, water technology, high speed rail, health care, economic development, real estate, government, energy, logistics/transportation, public/private, and other growth sectors in the Central Valley (provided there are no COVID-19 restrictions in individual industry categories). Internship sites will be developed in accordance with safety and health precautions. Additional services will be provided including case management, job shadowing, life skills, career development, self esteem/motivational workshops, job preparation, and placement services facilitating participants' continued transition into a specific career pathway and eventual self-sufficiency.

Summer Youth Employment and Leadership Program – Under the administration of Fresno Street Saints, 20 Southwest and Southeast Fresno youth, ages 16-20 years old, will complete remote training in the areas of leadership, advocacy, financial literacy and job readiness over the course of five weeks. Youth will engage in activities that enhance virtual learning and health and wellness activities to help them cope during this pandemic. They will receive information about the importance of social distancing, disinfecting and testing.

Project Supervisors coordinate youth-led project activities surrounding health, nutrition, safety, public speaking, computer science and technology. Local partners include Fresno Unified School District (FUSD), 4-H Fresno County, along with local elected officials, community leaders, and other Fresno EOC programs. This summer, Fresno Street Saints aims to connect with the Fresno County Public Health Department and the Fresno County Department of Mental Health Services provide sessions, as well. As a result, the program goal is to equip youth to better cope and navigate the COVID- 19 pandemic in our underserved communities.

Fiscal Impact

As the requested \$30,000 does not cover all program costs. Fresno EOC's 2020 CSBG funding is leveraged to enhance the possible award from the Wells Fargo Foundation.

Participant Expenditures

Purpose	Calculation	
Participant Subsidized Employment	\$1,275 X 13 Participants	\$ 16,575
Participant Supportive Services	\$75 X 13 Participants	\$ 975
Youth Participant Stipends	13 Participants X \$100/wk X 6 weeks	\$ 7,800
Project Supervisor Stipends	2 Supervisors X \$100/wk x 6 weeks	\$ 1,200
Program Supplies	\$250.25/per month X 4 months	\$ 1,001
Program Incentives	13 Participants X \$25/ Gift Card	\$ 325
Total		\$ 27,876

Audit & Indirect

Purpose	Calculation	
Audit	0.12% of Direct Costs	\$ 33
Indirect	7.5% of Direct Costs	\$ 2,091
Total		\$ 2,124

Total Budget **\$ 30,000**

Conclusion

If awarded, Fresno EOC will serve 33 low-income youth with comprehensive employment and leadership services over the course of the summer.

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Food Services
Agenda Item #: 10 – C – 3	Director: Jon Escobar
Subject: Meals on Wheels America COVID- 19 Fund	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends ratification of a grant application to Meals on Wheels America’s Emergency COVID-19 Response Fund for \$25,000.

Background

Fresno EOC Food Services is a member of Meals on Wheels America. Meals on Wheels America reached out to its members with a COVID-19 Response Fund grant opportunity asking for applications on a first come first basis up to \$25,000. Fresno EOC Food Services submitted the application on May 29, 2020. The investment in the program will help Fresno EOC serve additional seniors. In the month of April 2020 alone, Food Services prepared and delivered 276,026 meals and has prepared and delivered over 560,000 meals since March 16, 2020.

Fiscal Impact

It represents a onetime funding amount of \$25,000. If funded, will help stretch available resources for the programs even further.

Conclusion

The grant is awarded at the discretion of Meals on Wheels America. If the grant is awarded, it will strengthen Food Services program ability to serve more clients and to pursue additional corporate partnerships and donations to support these efforts.

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Head Start 0 to 5
Agenda Item #: 10 – C – 4	Director: Kathleen S. Shivaprasad
Subject: 2019 – 2020 Self-Assessment Summary	Officer: Emilia Reyes

Recommended Action

The Program Planning and Evaluation Committee recommends the Self-Assessment Results for the 2019 – 2020 Program Year.

Background

As **mandated** by the Head Start Program Performance standards Fresno EOC Head Start 0 to 5 performs an **annual Self-Assessment** using ongoing data from throughout the program year. On a quarterly basis, staff with parent and Board Commissioners participation, compile and analyze the data for the program year to date. Together they identify strengths, areas of improvements and prescribe actions to be taken for mid-course corrections, when necessary.

In May the data from the three earlier reviews (quantitative and qualitative data) are incorporated into one final document called the Annual Summary of Self-Assessment Review Decisions. This document is provided to the County-Wide Policy Council, the Fresno EOC Board of Commissioners, and to the Chief Executive Officer for approvals.

Strengths were defined as **performance beyond the mandates**. Strengths were identified in the areas of:

- Program Management and Quality Improvement
- Education, Child Development and School Readiness
- Health and Safety Program Services
- Family and Community Engagement Services
- Fiscal Infrastructure
- Eligibility, Recruitment, Selection Enrollment and Attendance (ERSEA)
- Five Year Program Goals

No **areas of noncompliance** was discovered; however, they did identify areas for **continuous improvement**.

Please see the attached Annual Summary of Self-Assessment Review Decisions.

Fiscal Impact

There is no direct fiscal impact; however, ongoing Self-Assessment is a federal mandate and compliance is necessary in order to maintain Health and Human Services funding.

Conclusion

Once fully approved the document will be submitted to Region IX Head Start Leadership.

**EARLY HEAD START/HEAD START
ANNUAL SUMMARY OF SELF-ASSESSMENT REVIEW DECISIONS**

Date: 5/27/2020

Revised Date: 06/02/20

PROGRAM YEAR: 2019-2020

Protocol	Review Decisions (INTERNAL)					
	Strengths	Compliant		Non-Compliant		Continuous Improvement
	Head Start 0 to 5	EHS	HS	EHS	HS	Head Start 0 to 5
1. Program Management and Quality Improvement	<ul style="list-style-type: none"> Diverse staff, many with qualifications above requirements of their positions. During Shelter-in-Place due to the COVID-19 we continue to provide services effectively. Providing Professional Development with remote meetings and continued services with curriculum, social services, food and diaper distributions. Head Start 0-5 provides training opportunities that exceed the 15-hour staff training mandate. 	X	X	NA	NA	<ul style="list-style-type: none"> Provide laptops for all teachers. Currently 30% are equipped. Expand access to technology for children and families. Include training on use of the above.
2. Education, Child Development Services and School Readiness Goals (SRG)	<ul style="list-style-type: none"> CLASS scores above the 10% threshold for 2019 National Head Start CLASS MEAN score. Transit Systems began delivering weekly meals, and diapers to centers for distribution to families during California's COVID-19 during Shelter-in-Place orders. Head Start 0 to 5 is providing virtual education services inclusive of Center Base and Home Base. Quality Rating Improvement Scales (Early Stars) completed for 0 to 5 sites receiving either scores of 4/5 or 5/5. 	NA	X	NA	NA	<ul style="list-style-type: none"> Enhance ability to connect with children and parents virtually through availability of Hatch tablets and Ignite Curriculum for remote use of research and evidence based electronic curriculum.
		X	X			
		X	X			
3. Health and Safety Program Services	<ul style="list-style-type: none"> Head Start 0 to 5 children enrolled greater than 10% for special needs children. <ul style="list-style-type: none"> 12.8% for IEP's and 13.2% for IFSP's. Multi Area Visitation Environmental Checklist (MAVEC) is being completed during Tri-Annual Data Review without systemic findings as part of the Self-Assessment process. 	X	X	NA	NA	<ul style="list-style-type: none"> Increase training on trauma-informed care.
4. Family and Community Engagement Services	<ul style="list-style-type: none"> Met all volunteer in-kind match for 0 to 5. Positive Parenting Solution Classes additional sites were added. Merged Family Services Assistants and Health Assistants positions responsibilities into a combined position as Family Support Assistants. To better support the needs of the families. Reducing staff caseloads from 80 to 40. 	X	X	NA	NA	<ul style="list-style-type: none"> Continue to increase family engagement opportunities by resuming Positive Parenting Solutions classes either remotely or with small groups and social distancing.

**EARLY HEAD START/HEAD START
ANNUAL SUMMARY OF SELF-ASSESSMENT REVIEW DECISIONS**

Date: 5/27/2020

Revised Date: 06/02/20

PROGRAM YEAR: 2019-2020

Protocol	Review Decisions (INTERNAL)					
	Strengths	Compliant		Non-Compliant		Continuous Improvement
	Head Start 0 to 5	EHS	HS	EHS	HS	Head Start 0 to 5
5. Fiscal Infrastructure	<ul style="list-style-type: none"> Internal control is in place to provide assurance that the managing the grant is in compliance with federal regulations. The procurement standards policies and regulations have been documented to support open competition and guard against conflict of interest. Additional programmatic fiscal support and oversight added in response to Quality Improvement Plan; Finance Manager and Finance Special Projects Manager. 	X	X	NA	NA	<ul style="list-style-type: none"> Continue to implement Fiscal Quality Improvement Plan. Integrate grantee and Head Start Fiscal staff.
6. Eligibility, Recruitment, Selection, Enrollment and Attendance (ERSEA)	<ul style="list-style-type: none"> With guidance from Region IX, we fulfilled and have maintained our Enrollment Action Plan. Continuously have had full enrollment at 97% or above Since July of 2018. Since launching on-line referrals in August 2018 we have received 3,503 on-line Head Start referrals to date. Continued trainings for staff to complete applications on ChildPlus system. Created template recruitment forms for applications. Boundary areas for centers can be identified on Google maps linked to the Fresno EOC online referral link. Parents enter their address and receive up to three centers that are available for them. 	X	X	NA	NA	<ul style="list-style-type: none"> 0 to 5 implementation of on-line ERSEA procedures. Ongoing training for 0 to 5 to enhance ChildPlus usage.

**EARLY HEAD START/HEAD START
ANNUAL SUMMARY OF SELF-ASSESSMENT REVIEW DECISIONS**

Date: 5/27/2020

Revised Date: 06/02/20

PROGRAM YEAR: 2019-2020

Protocol	Review Decisions (INTERNAL)					
	Strengths	Compliant		Non-Compliant		Continuous Improvement
	Head Start 0 to 5	EHS	HS	EHS	HS	Head Start 0 to 5
Program Services 7. Five-Year Program Goals	<ul style="list-style-type: none"> – (Technology) All services areas have the autonomy to enter and retrieve data in the ChildPlus system for their respective service areas and read only as appropriate for job title. – (Family Engagement/Technology) Due to COVID-19 we have implemented technology to continue services for children, families and staff remotely. – (Family Engagement) Webinars through Zoom and conference calls with families in remote locations. – (Technology) We have expanded the Head Start server capacity due to the expansion of existing technology, including an additional Information Technology Specialist position exclusively managing Head Start information technology needs. – (Full Enrollment) Since launching on-line referrals in August 2018 we have received 3,503 on-line Head Start referrals to date. – (CLASS) In our Quality Improvement Application we requested additional coaching staff who will begin service in the 2020/2021 program year. Bringing our total full-time coaching staff to five across the 0 to 5 program. 	X	X	NA	NA	<ul style="list-style-type: none"> – During summer 2020 write Five-Year Program Goals and School Readiness Goals to be included in the Five-Year Grant Application due Fall 2020.



BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Head Start 0 to 5
Agenda Item #: 10 – C – 5	Director: Kathleen S. Shivaprasad
Subject: COVID-19 Planning Documents	Officer: Emilia Reyes

Recommended Action

The Program Planning and Evaluation Committee recommends the Head Start 0 to 5 COVID-19 Planning Documents regarding operation of center-based programs with health and safety of the children, their parents and employees as the primary concerns.

Background

Since March 16, Head Start 0 to 5 has been operating program services remotely. In accordance with our agency's mission on serving Fresno's low income community with the most effective programming possible, beginning on July 6, we will **open a summer enrichment program** for children attending kindergarten in the fall and special needs children and **reopen** our year round programs including the **Head Start/California State Preschool braided** funded programs and **Early Head Start center-based services**.

Based on the recommendations of the Center for Disease Control and Prevention, staff **developed** the following **procedures and guidelines**:

- Infection Control Procedure
- COVID-19 Health Check Guidelines for Children and Their Parents
- Guidelines for Short-Term Medical Exclusion
- Sanitation Schedule
- COVID-19 Tooth Brushing Procedure
- Stop the Spread of Germs Poster (Spanish and English)

Our short-term goal is the procedures in these documents will safely support the reintegration of staff into onsite center-based service delivery and safely support participating infants, toddlers, preschoolers and their families. The long term goal is the safe operations of onsite program services during the COVID-19 pandemic and thereafter.

Fiscal Impact

On the first of June the Office of Head Start **awarded supplemental funding** to Fresno EOC Head Start 0 to 5 in the amount of **\$2,687,300** as COVID-19 One Time Funds. These funds were provided according to a formula providing approximately \$875 per enrolled child and were awarded to all programs throughout the nation regardless of whether or not they had applied for Coronavirus Aid, Relief and Economic Security (CARES) Act Funding for a Summer Program and COVID-19.

Early Head Start's allocation is **\$270,673** and Head Start received **\$2,416,627**. These funds are to support the summer program and be applied to one time COVID-19 funding needs throughout the pandemic.

Conclusion

If approved, Head Start 0 to 5 will begin reintegration of on-site program delivery with the summer program and year round programs and will monitor the health and safety of children, parents, and staff participating in these sessions. Please see attachments.



Fresno Economic Opportunities Commission Head Start 0 to 5

INFECTION CONTROL PROCEDURE

Early Head Start/Head Start Staff:

These program expectations are to be implemented at all Head Start 0 to 5 sites and followed for all program sponsored events for staff, children and parents.

Training on the Infection Control Procedure will be provided as part of orientation for all staff and parents and will be reviewed when needed and not less than annually for all staff and parents. All staff receive a training regarding universal precautions and prevention of spread of bloodborne pathogens, as mandated by the Head Start Program Performance Standards, as part of New Employee Orientation and all staff receive an annual refresher, as part of the Pre-service at the beginning of each new program year.

Head Start 0 to 5 staff will assist the following procedures, as assigned (refer to COVID-19 Health Check Guidelines):

1. Complete the Fresno EOC Symptoms Check Screening and will report to work only, if symptom and exposure free. In case where issues are identified on the screener, staff will remain at home and immediately call immediate supervisor.
2. The Health and Safety Champion will take staff's temperature before staff enters the work site. Any temperature above 100.4 will result in exclusion from the worksite.
3. Prior to entering any Fresno EOC facility or participating in any Head Start 0 to 5 sponsored activity, all children and their parent/guardian will, with the assistance of the assigned staff member, complete and pass the Fresno EOC Symptoms Screener and Temperature Scan and be fever free (temperature less than 100.4).
4. Temperature checks and symptom screening
5. Clean and disinfect equipment, tables, dishes, and other surfaces refer to the Sanitation Schedule.
6. Use Environmental Protection Agency (EPA) approved cleaners and are trained in their use.
7. Use HS/EHS diaper changing policy that is posted
8. Are trained in proper hand washing, universal precautions and blood borne pathogens annually.
9. Monitor and ensure that classroom staff, children, and volunteers are properly immunized. **It's the law.** (No volunteers during a health pandemic)
10. Covers cough and sneezes
11. Ensure that those staff/children that are ill are excluded as per the Short Term Exclusion Policy.
12. Properly dispose of any medical waste per the OSHA and Blood Borne Pathogens guidelines.
13. Cloth face masks will be worn by staff. Proper use, removal and washing.
14. Physical distancing will be followed. Six (6) feet apart.
15. Clean sanitize and disinfect per OSHA and Blood Borne Pathogens. (see Sanitation Schedule)

Resources: HS/EHS Blood Borne Pathogen Manual, HS/EHS Diaper Changing Procedure, Hand Washing and Universal Precautions Sheets, "Childcare Infection Control in a Childcare Setting." HS 1596-7995 Immunizations required in a childcare setting. CDC Specific Guidance COVID-19.

COVID-19 HEALTH CHECK GUIDELINES FOR CHILDREN AND THEIR PARENTS/GUARDIANS

All adults entering a Head Start 0 to 5 bus or site during the COVID-19 Pandemic, including parents/guardians accompanying enrolled children will complete a COVID-19 Screening prior to entering a center, classroom or socialization group.

- Staff assisting the adult will perform the screening and will record the responses to the Fresno EOC COVID-19 Screener electronically on a tablet or laptop.
- If adult is cleared to enter the center they must wear a face mask and wash their hands immediately upon entry into the facility.
- Any adult reporting COVID-19 symptoms or exposure will be asked to contact their doctor and to self-isolate, until asymptomatic for three (3) days without any use of medications for the COVID-19 symptoms and until it has been seven (7) days since the first (1) day of symptoms, whichever duration is longer.

When the child arrives at the center, the Teacher will conduct a “Head to Toe” Health check of each child before the child enters the center. These screening results will be recorded electronically for children, too.

- The teacher will greet the children as they get off the bus and before the parent/guardian/caregiver and child enter the center the Health check needs to be completed prior to the parent releasing the child to the center.
 1. While greeting the child, use no touch thermometer (infrared) to check temperature.
 2. Ask the parent/guardian: “Is the child displaying any symptoms of COVID-19, cough, fever, shortness of breathe, chills, headache, loss of taste, sore throat or muscle pain?”
 3. Scan the head and hair. Scan facial features for red or glassy eyes, runny nose, etc.
 4. Children over 2 years will wear a cloth face masks.
 5. *Listen to breathing and for cough.
 6. *Scan uncovered limbs for cuts, abrasions, etc.
 7. *Be aware of personal hygiene, such as body odors, etc.
 8. Child will wash hands with soap and water as soon as health check is completed and cleared to enter the center.

In the absence of the Teacher, or if the Teacher is on the bus, the Teacher Assistant will assume responsibility for doing the health check for any child brought or ‘walked’ to the center. The Teacher should be available to greet children and adults as they enter: snack or lunch preparation or preparing the classroom or materials need to be done prior to the children’s arrival. If additional time is needed for snack or lunch preparation, a Teacher Assistant should take over so that the Teacher can greet children and families.

Anything unusual should be brought to the attention of the parent/guardian/caregiver. The child should not enter the center, if there are signs of illness. If parent/guardian/caregiver mentions illness, such as fever or vomiting, the evening before, the child should remain at home to ensure they have fully recovered. Reassure the adult the illness is an excused absence and child is not in danger of being dropped from the program.

**** See COVID-19 Exclusion Flow Chart for Child Care**

GUIDELINES FOR SHORT-TERM MEDICAL EXCLUSION

This information is to be posted accessibly in the classroom for parent and staff information.

Temperature:	<ul style="list-style-type: none"> • Fever of over 100.4 using a non-contact thermometer • Any child sent home with a fever should not be returned until temperature has been normal for at least 72 hours and shows no further signs of illness, without use of fever reducer medications
Skin:	<ul style="list-style-type: none"> • A skin lesion or rash with/without a pattern that may repeat itself on any other body part, and fever or behavioral change • Pediculosis (lice) infestation in the hair – See Lice Policy for further information • Any skin condition i.e., Scabies, Ringworm, Chickenpox, Impetigo untreated with a history or suspicion of reoccurrence
Throat and Chest:	<ul style="list-style-type: none"> • Child complains of sore throat, especially when eating or drinking and is accompanied by other upper respiratory illness symptoms • Signs of acute nasal congestion or nasal discharge especially if foul smelling with greenish dark yellow, reddish tinge with other symptoms. • Cough, accompanied by other signs of illness • Severe wheezing (audible) or intercostals retractions
Ears:	<ul style="list-style-type: none"> • Any sign or complaint of ear discomfort, pain or drainage
Eyes:	<ul style="list-style-type: none"> • Red or inflamed eyes, one or both • Exudate (discharge) yellow, crusty eyelids, one or both • Yellow sclera of the eyes
Other symptoms for possible exclusion:	<ul style="list-style-type: none"> • Vomiting, nausea, stomach or abdominal pain at home or in school • Diarrhea (loose and frequent stools) or blood in stools • Headache/stiff neck • Marked pallor (ashy white) or Jaundice (yellow) of skin • Chills • Convulsions • Limping or abnormal gait • Complaining of pain or other swelling or bruising. If needed consult with a Scan Team Member or Supervisor.
Inclusion with Doctor's Note:	<p>Any child with an injury such that requires treatment or equipment such as casts, splints, walkers, wheelchairs or restriction of indoor or outdoor activities will need to have a doctor's release to return to the classroom on file with site Director.</p> <ul style="list-style-type: none"> • The doctor's release will need to include any restrictions and for what length of time the restrictions are needed.
During Absence:	<p>Parents are required to keep the center informed and report the child's reason for absence if it's a contagious disease. ie: COVID-19</p> <ul style="list-style-type: none"> • Influenza <p>Confidentiality will be maintained per the Family Education Rights and Privacy Act (FERPA).</p>
Re-admittance:	<p>For Further Re-admittance information see the Short/Long Term exclusion and Re-admittance policy. For the purpose of these guidelines please keep in mind the following:</p> <ul style="list-style-type: none"> • Re-admittance is based on the type of exclusion • Exclusion or absence of more than 3 days due to illness will require a doctor's clearance when the child returns to the center • If the child is on antibiotics, he/she must be on it for 24-48 hours before returning to the center • Children with viral infections must not come back to school, until fever free for 72 hours.

The following guidelines define general reasons why children should be sent home or refused admission to the classroom for temporary illness or injury.

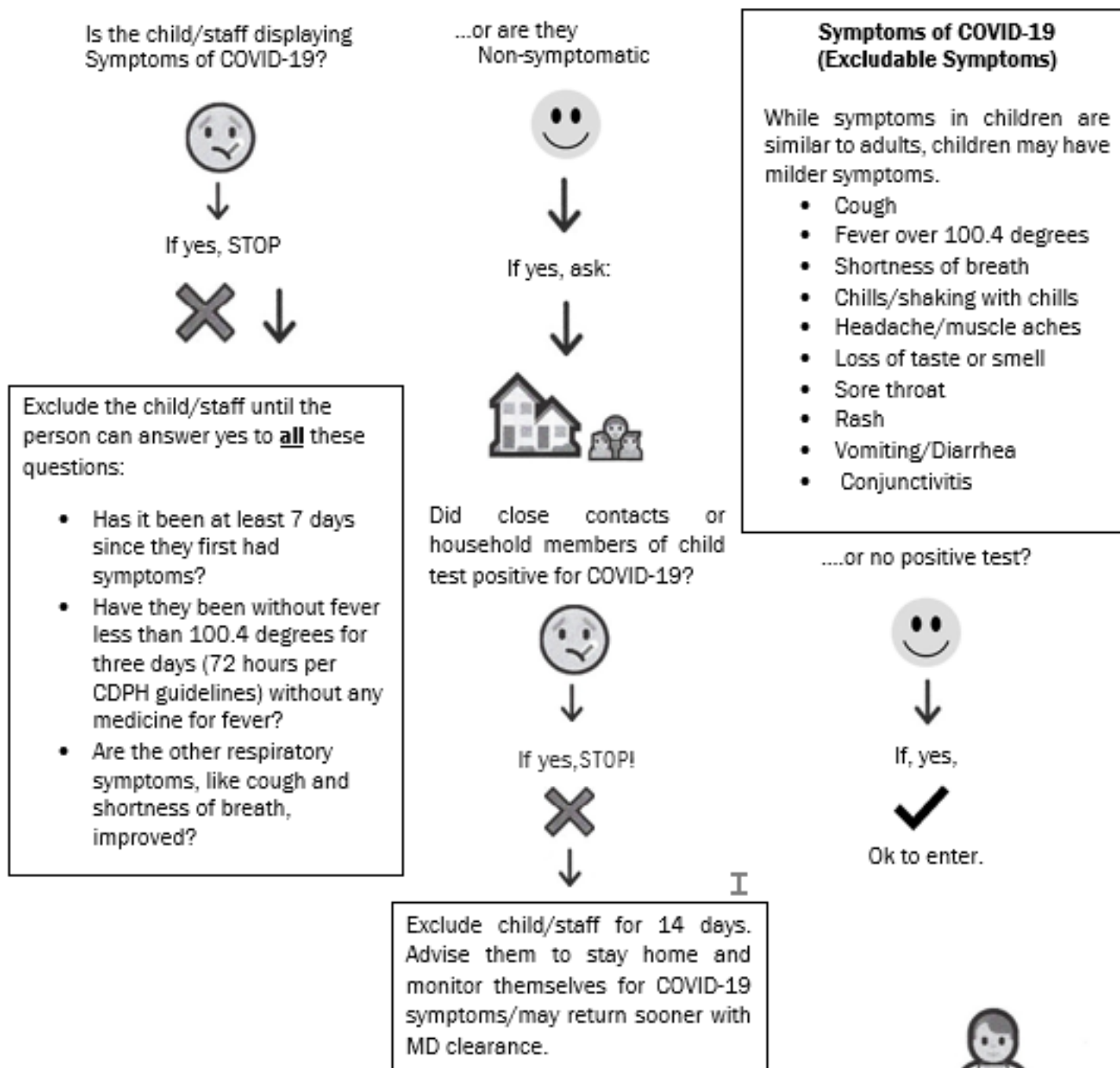
Staff should follow these guidelines after completing the Fresno EOC Health Screening and Temperature Scan for the child (and in extenuating circumstances such as an epidemic or a pandemic, also provide a Health Screening and Temperature Scan for child's parent).

There are three general reasons for excluding an ill child from the classroom:

1. The illness prevents the child from participating comfortably in the classroom activities, as determined by the Head Start Nurse, Teacher, Center Director or Home Base staff.
2. The child has a greater need for care than the caregiver can provide in a group care setting, without compromising the care of the other children in the classroom.
3. The child has a specific illness that is likely to expose other children to a communicable disease, i.e. COVID-19 or influenza.

*****If there is a question whether a doctor's release is required for a child to return to school due to an illness or injury, please consult the Head Start 0 to 5 Registered Nurse. Some illnesses require a specific length of treatment prior reentry (ex: impetigo-24 hours).**

COVID-19 EXCLUSION FLOW CHART FOR CHILD CARE



You may be asked about "second-degree contacts" - which is when close contacts or household members of the child/staff have been exposed to someone who is sick, but the child/staff was not directly exposed. For example:

- A sibling was exposed to a friend next door or a parent was exposed to a co-worker with symptoms.

In these types of situations the close contact/household member should stay home for 14 days but exclusion is not necessarily required for the child/staff unless the close contact/household member begins to show symptoms.

Contact your local health department for questions about isolation/quarantine as guidance may vary from county to county.

SANITATION SCHEDULE

<u>ITEMS TO BE DISINFECTED</u>	<u>HOW OFTEN</u>	<u>DESCRIPTION OF SANITATION</u>	<u>INITIALS/ TIME</u>
Any surface soiled with urine, stool, blood, mucous, vomit, or nasal discharge.	Immediately		
Food Preparation Area Classroom Tables Food Serving Tables	Before Use and After Use		
Classroom Tables (after snack/lunch) Food Preparation Area Food Preparation tools, utensils, dishes, equipment and flatware Infant Bath Tubs (portable) Diaper Changing Table	After Each Use		
Children's Chairs (if soiled) Sink/Faucet Handles Bathroom Door Knobs Bathroom Sinks and Sink Handles Toilet and Flush Handles Potty Seats Phones, Keyboards and Touch Screens Cot Frames (immediately if soiled or used)	Before and After Use		
Light Switches Shelves and other hard surfaces touched by children Hard hats	Three (3) times Daily		
Linen/Cloth masks (launder at the warmest setting)	Daily		

**Disinfectants and/or sanitizing solutions (EPA Approval for COVID=19) should be used as directed on the manufacturer's label.

COVID-19 TOOTH BRUSHING PROCEDURE

1. Effective immediately, tooth brushing will be discontinued at all facilities.
2. Dental Education still must be given to the parent(s) that would include the importance of brushing teeth twice daily at home using fluoridated toothpaste.
3. Toothbrushes and toothpaste will be provided to families for the enrolled child.

Stop the Spread of Germs

Help prevent the spread of respiratory diseases like COVID-19.

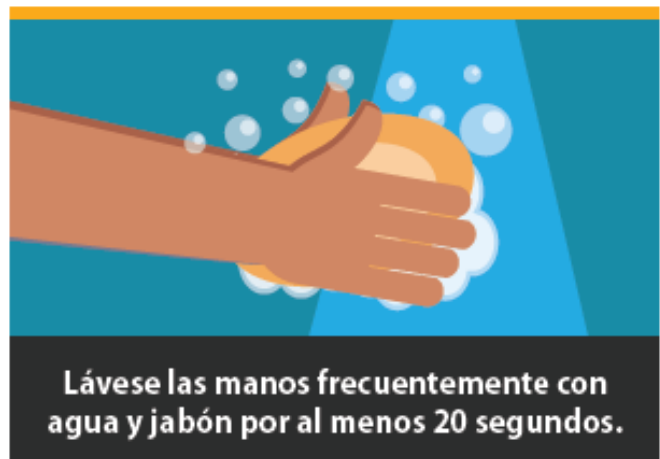


cdc.gov/coronavirus

336917-A May 13, 2020 11:00 AM

Detenga la propagación de gérmenes

Ayude a prevenir la transmisión de enfermedades respiratorias como el COVID-19.



cdc.gov/coronavirus-es

MP316917-A 13 de mayo, 2020 11:00 a.m.

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Head Start 0 to 5
Agenda Item #: 10 – C – 6	Director: Kathleen S. Shivaprasad
Subject: Selection Criteria	Officer: Emilia Reyes

Recommended Action

The Program Planning and Evaluation Committee recommends the proposed revisions to the Head Start and Early Head Start Selection Criteria to reflect a 0 to 5 perspective.

Background

Originally, staff proposed **changes to the Selection Criteria** emphasizing 0 to 5 programing, maintenance of consistent formatting, correction of syntax, alignment with the Head Start Program Performance Standards and alignment of enrollment points for prenatal women, infants, toddlers, and preschool children.

At the April 21, 2020 Board Planning and Evaluation Committee Meeting, Commissioners requested the Selection Criteria be amended to **include Adverse Childhood Experiences (ACEs) language**. On May 20, 2020 the County-Wide Policy Council Meeting also requested the term **three year old be defined**, 3 year old applicants must turn 3 by September 1st (this includes applicants that are 2.5 to 2.11 years of age at the time of application) to provide the community at large to better understand its implications. Staff made the recommended changes on the documents attached:

- Track Changes Early Head Start Selection Criteria
- Track Changes Head Start Selection Criteria
(strike through/delete; underline/add)

Fiscal Impact

There is no direct fiscal impact from the proposed changes to the Selection Criteria.

Conclusion

After Fresno EOC Board of Commissioners and County-Wide Policy Council approve revisions to the Head Start 0 to 5 Recruitment and Enrollment Policy and Selection Criteria, staff will implement the changes immediately for recruitment of children for enrollment for the 2020 -2021 Program Year.



SELECTION CRITERIA

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

AGE (Head Start)	SCORE (CIRCLE ONE)
4 years old	80
3 years old * before Public School cut off date	50
3 years old after Public School cut off date	30
INCOME/ELIGIBILITY	(CIRCLE ONE)
Recipient of Public Assistance (TANF/SSI) <u>Homeless (as defined by McKinney-Vento Act)</u>	130
Foster Child	130
<u>Homeless (as defined by McKinney-Vento Act)</u> Recipient of Public Assistance (TANF/SSI)	130
Low income below poverty guidelines	120
Over income 100-130% above poverty guidelines	60
Over income 130%+ above poverty guidelines	30
PARENTAL STATUS	(CIRCLE ONE)
Guardian	30
One Parent	20
Two Parent	10
DISABILITY	(CIRCLE IF APPLICABLE)
Child has diagnosed disability with IEP	200
OTHER FACTORS (must be documented) INDIVIDUAL AND FAMILY RISK FACTORS (must be documented)	(CIRCLE ALL THAT APPLY)
Transition from EHS <u>Written Referral from Community Agency/Professional</u>	100 <u>50</u>
Sibling of a child enrolled in Head Start 0 to 5 <u>Teen Parent (17 and younger)</u>	50 <u>40</u>
Written Referral from Community Agency/Professional	50
Disabled Custodial Parent or Guardian (not receiving SSI)	20
Teen Parent (17 and younger) <u>Substance Abuse/Mental Health Issues/Incarceration</u>	20
Incarcerated Parent <u>Exposure to Domestic Violence and/or Community Violence</u>	20
Parent is in Drug/Alcohol Treatment Program <u>Death/Loss of primary parent or caregiver</u>	20
Other (FCSM or HBSD approval) Initial/Date _____ Specify risk factor _____	<u>10 20 30 40 50</u> (CIRCLE ALL THAT APPLY)
ADDITIONAL FACTORS	
<u>Transition from EHS</u>	<u>100</u>
<u>Sibling of a child enrolled in Head Start 0 to 5</u>	<u>50</u>
<input type="checkbox"/> Revised: _____ Date _____	TOTAL POINTS: _____

Staff Signature: ☐ HBE ☐ HBS ☐ FSS ☐ FSC

Date _____

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



SELECTION CRITERIA

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

White – Child Plus

Yellow – Child's File Section II

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

(SELECTION CRITERIA 2020) rev [eg/he/sw/mm/hc/eg](#) [01/31/20](#) [5/13/20](#) [06/02/20](#) - POLICIES & PROCEDURES (ADMIN) -

SELECTION CRITERIA

Applicant's Name: _____ Site: _____

AGE/PRENATAL STATUS	CODE	CIRCLE ONE
Prenatal	PN	100
Prenatal or Infant 0 – 12 months of age	(0.0)PN	100
1 year, 1 month - 1 year, 6 months	(1.1)	80
1 year, 7 months – 2 years	(1.7)	20
2 years, 1 month to 3 years	(2.1)	10

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

DISABILITY	CODE	CIRCLE ONE
Eligible for Part 'C' with a IFSP	D	200 <input type="checkbox"/> JV1
CENTER BASED FACTORS		CIRCLE ONE
Addams Boundaries	ADD	100
SOUL Student [DS2]	SOUL	100
EOG Teen Program Participant (LCC, Ameri-Corps)	EOG	55
PARENTAL STATUS	CODE	Check All That Apply CHECK ALL THAT APPLY
Dependent of a Foster Child	FOSDEP	90 <input type="checkbox"/>
Parent/Guardian 18 to 25yrs old [DS3]	PG	90 <input type="checkbox"/>
First Time Pregnant Woman/First Time Parents [DS4] [DS5]	FTPG	60 <input type="checkbox"/>
First Time EHS Participant [DS6] [DS7]	FTP	30 <input type="checkbox"/>
Guardian or Relative Caregiver	OTHER	20 <input type="checkbox"/>
One Parent Household [DS8]	ONE	10 <input type="checkbox"/>
Agency Referral from Community Agency/Professional	REF	50 <input type="checkbox"/>
Special Risk Factors		
_____ Incarcerated Parent	IP	20 <input type="checkbox"/>
_____ In/Out Patient in an Alcohol or Drug Treatment Program	ADTP	20 <input type="checkbox"/>
_____ Other: (please specify)	OSRF	30 <input type="checkbox"/>
_____ IFSP Pending _____ ERSEA Coordinator approval required:		
INDIVIDUAL AND FAMILY RISK FACTORS (Must be documented)	CODE	That Apply CHECK ALL THAT APPLY
Written Referral from Community Agency/Professional	REF	50 <input type="checkbox"/>
Teen Parent (17 and younger)	TEEN	40 <input type="checkbox"/>
Disabled Custodial Parent/Guardian (not receiving SSI)	DCP	20 <input type="checkbox"/>
Substance Abuse/Mental Health Issues/Incarceration	SUBMH	20 <input type="checkbox"/>
Exposure to domestic violence and/or community violence	DVCV	20 <input type="checkbox"/>
Death/Loss of primary parent or caregiver	LOSS	20 <input type="checkbox"/>
ADDITIONAL FACTORS		
Sibling of a child enrolled in Head Start 0 to 5 (Prenatal)	HSF	50 <input type="checkbox"/>
Other: (please specify)	OSRF	20 <input type="checkbox"/> JV9 <input type="checkbox"/>
_____ IFSP Pending _____ ERSEA Coordinator approval required:		
	TOTAL	

EHS Staff Signature: _____ Date: _____ Title: <input type="checkbox"/> FCP Specialist <input type="checkbox"/> EHS Specialist <input type="checkbox"/> FCP/ERSEA Coordinator	POINTS:
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Original: Enrollee's Family File Copy: Verification File (IS to enter with application)

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



BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Health and Dental Services
Agenda Item #: 10 – C – 7	Director: Jane Thomas
Subject: Proposal to Provide Mobile COVID-19 Testing	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends ratification of a proposal submitted June 10, 2020 to the Fresno County Department of Public Health on behalf of Health and Dental Services, to provide 37,000 fee-for-service, mobile, no appointment necessary COVID-19 tests for \$79 a piece.

Background

Fresno County's number of confirmed cases are increasing. Data from the Fresno County Department of Public Health (FCDPH) as of June 8, 2020 shows there have been 2,216 cases, an increase of 94 over the previous day, and 46 deaths. The rate per one million people equates to 2,236 cases and a death rate of 46.4. According to the FCDPH website, there have been 27,323 tests conducted with results received in Fresno County. Of those tests, only 1,595 have been done at Public Health Department facilities.

Fresno EOC proposes to offer COVID-19 testing free of charge at convenient, drive-through sites. Testing will not require an appointment and results will be ready within approximately fifteen minutes of tests being administered. There will be one anchor location that will be open 8 hours a day, 5 days a week. There will also be a mobile location that will rotate to different locations in the county each day of the month. This will address a substantial need in Fresno County, as the current COVID-19 testing sites are appointment-only and results take several days. On-demand testing with fast results will help prevent the spread of COVID-19 in Fresno County by allowing individuals who test positive to respond accordingly far sooner.

Fiscal Impact

The fee-for service model demonstrates Fresno EOC can adapt to the ever-changing public needs in light of the COVID-19 pandemic, and generate up to \$2,923,000 in revenue.

Conclusion

This is a non-competitive proposal submitted at the invitation of The Fresno County, Department of Public Health Director. Health and Dental Services program has the necessary experience to implement this program quickly, effectively, and safely, and will impact thousands of Fresno County residents by helping prevent the spread of COVID-19.

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Local Conservation Corps
Agenda Item #: 10 – C – 8	Director: Shawn Riggins
Subject: Fatherhood FIRE	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends the Fatherhood FIRE (Family-Focused, Interconnected, Resilient, and Essential) grant proposal to be submitted to the Department U.S. of Health and Human Services (HHS), Administration of Children and Families (ACF), Office of Family Assistance by July 1, 2020 in an amount up to \$1,500,000 per year for five years (\$7,500,000 in total).

Background

Fatherhood FIRE grants support healthy father engagement activities through three broad categories: 1) promote or sustain healthy marriage/relationships, 2) responsible parenting, and 3) economic stability. A combination of activities in these areas are designed to assist fathers in their roles and responsibilities as parents, and ultimately, improve father-child relationships and child well-being

The Local Conservation Corps administered the Proving of Parenting Skills (POPS) program from 2011 to 2015, funded by ACF, which supported the same broad categories as Fatherhood FIRE Request for Proposal. The POPS program served thousands of low-income and at-risk fathers, in Fresno County through the 24/7 Dad curriculum, which trains fathers to be involved, responsible and committed 24 hours a day, 7 days a week, and Love Notes, which is a comprehensive healthy relationship curriculum. POPS also promoted economic stability through enrolling participants in LCC and/or YouthBuild, Employment and Training, or other programs designed to enhance skills and earning capacity.

In its current proposal, LCC proposes re-implementing POPS in coordination with Sanctuary and Support Services, Employment and Training, and Fresno EOC Street Saints and serving at least 180 individuals per year or 900 individuals over five years, with an emphasis on at-risk fathers ages 18 to 24.

Fiscal Impact

No match is required for this grant. As Fresno EOC proposes a prod scope of services, the Agency is required to dedicate at least 15% of its budget, but no more than 20%, to funding a local impact evaluation conducted by an outside evaluator.

Conclusion If approved, the five-year grant period is estimated to begin on September 1, 2020 with up to six months allotted as a planning period.

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Sanctuary and Support Services; Food Services
Agenda Item #: 10 – C – 9	Director: Misty Gattie-Blanco and Jon Escobar
Subject: Emergency Food and Shelter Program	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends ratification of two (2) grant submissions to United Way of Fresno and Madera Counties for the Emergency Food and Shelter Program (EFSP) to support Sanctuary & Support Services and Food Services. The first application is for \$25,000 for Phase 37 submitted on May 21, 2020 and the second application is for \$200,000 the Phase CARES (Coronavirus Aid, Relief, and Economic Security) submitted on May 29, 2020.

Background

Federal funds have been made available to Fresno County through the U.S. Department of Homeland Security's Federal Emergency Management Agency under the Emergency Food and Shelter National Board Program (EFSP). Fresno County has been awarded \$686,981 for **Phase 37 of the Emergency Food and Shelter Program**. Funding is available for local government or private non-profit organizations in Fresno County to supplement local food, shelter, utilities, and/or rental assistance programs in the county. To apply, agencies must have demonstrated the capability to deliver emergency food services (served meals or food box pantry), emergency shelter services (shelter facility or motel vouchers), and/or rental assistance to homeless or low-income individuals. Sanctuary & Support Services has been a recipient of Phase 37 funding since 2002.

Due to the COVID- 19 crisis, additional federal funds have been made available to Fresno County. Fresno County has been awarded \$979,439 the **Phase CARES of the Emergency Food and Shelter Program**. This funding is available for local government or private non-profit organizations in Fresno County to supplement local food, shelter, utilities, and/or rental assistance programs in the county during the COVID-19 pandemic.

Fiscal Impact

There are no matching requirements for these funds.

Conclusion

Funds under Phase 37 will support emergency motel vouchers and food vouchers for homeless youth and adults. Funds under Phase CARES will be used to support those behind in rental assistance and utilities due to COVID-19 along with providing additional food and supplies to prepare served meals by Food Services.

Emergency Food and Shelter Program (EFSP) Budget Sheet

Organization Name: Fresno Economic Opportunities Commission

Address: 1920 Mariposa Street, Suite 300 Fresno, CA. 93721 Agency's Fiscal Year Begins: 1/1/2020

Contact Person: Rebecca L. Heinricy, Financial Officer

Telephone: (559) 263-1030 Fax: (559) 263-1077 Email: Rebecca.Heinricy@fresnoeoc.org

AGENCY'S TOTAL ANNUAL BUDGET FOR 2019-20 \$ 525,000

TOTAL BUDGET FOR YOUR "EFSP" FUNDING REQUEST \$ 25,000

PROGRAM BUDGET (FUNDING REQUEST CATEGORIES)

Categories for Funding	<u>Type of Service Provided</u>	Units of Service to be Provided with EFSP Funding	Clients to be Served w/EFSP Funds (Estimate)	EFSP Funding Request	Non-EFSP Program Budget	Total Program Budget EFSP+Non EFSP
Example Only: Requested Grant Amount for Program						
A. Mass Feeding Program (\$2 per meal served) or direct cost)	Meals	0	0	\$ -	\$ 17,940.00	\$ 17,940.00
B. Food Pantry Operations	Meals	0	0	\$ -	\$ -	\$ -
C. Food Vouchers	Food Vouchers	200	200	\$ 5,000.00	\$ -	\$ 5,000.00
D Mass Shelter \$12.50 (Per diem per day)	Bed nights	0	0	\$ -	\$ -	\$ -
E. Hotel/Motel	Bed Nights	250	50	\$ 20,000.00	\$ -	\$ 20,000.00
F. Rent/Mortgage Assistance	Payment (Approx. \$ Assistance)	0	0	\$ -	\$ -	\$ -
G. Supplies	0	0	0	\$ -	\$ 7,200.00	\$ 7,200.00
H. Utilities	0	0	0	\$ -	\$ 19,000.00	\$ 19,000.00
TOTAL EFSP FUNDING REQUESTED		\$ 450.00	\$ 250.00	\$ 25,000.00	\$ 44,140.00	\$ 69,140.00

Emergency Food and Shelter Program (EFSP) Budget Sheet: Phase CARES

Organization Name: Fresno Economic Opportunities Commission
 Address: 1920 Mariposa Street, Suite 300 Fresno, CA. 93721 Agency's Fiscal Year Begins: 1/1/2020
 Contact Person: Rebecca L. Heinricy, Financial Officer
 Telephone: (559) 263-1030 Fax: (559) 263-1077 Email: Rebecca.Heinricy@fresnoeoc.org

AGENCY'S TOTAL ANNUAL BUDGET FOR 2019-20 \$ 104,611,620

TOTAL BUDGET FOR YOUR "EFSP" FUNDING REQUEST \$ 200,000

PROGRAM BUDGET (FUNDING REQUEST CATEGORIES)

Categories for Funding	Type of Service Provided	Units of Service to be Provided with EFSP Funding	Clients to be Served w/EFSP Funds (Estimate)	EFSP Funding Request	Non-EFSP Program Budget	Total Program Budget EFSP+Non EFSP
Example Only: Requested Grant Amount for Program						
A. Mass Feeding Program (\$2 per meal served) or direct cost)	Meals			\$ 22,000.00		
B. Food Pantry Operations	Meals					
C. Food Vouchers	Food Vouchers					
D Mass Shelter \$12.50 (Per diem per day)	Bed nights					
E. Hotel/Motel	Bed Nights					
F. Rent/Mortgage Assistance	Payment (Approx. \$1,200 Assistance)	120	120	\$ 144,000.00		
G. Supplies				\$ 10,000.00		
H. Utilities		120	120	\$ 24,000.00		
TOTAL EFSP FUNDING REQUESTED		240	240	\$ 200,000.00	\$ -	\$ -

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Sanctuary and Support Services, Street Saints, and Energy Services
Agenda Item #: 10 – C – 10	Director: Misty Gattie-Blanco, Brian King, and David Wear
Subject: City of Fresno CDBG	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends the submission of an application to the City of Fresno in the categories of Homeless and Homelessness Prevention Programs, Owner-occupied Home Repair and Rehabilitation Programs, and Public and Community Services in the amount of \$402,000. The application is due on June 22, 2020.

Background

Funds under this Notice of Funding Announcement (NOFA) are from the U.S. Department of Housing and Urban Development (HUD) Federal Emergency Solutions Grant (ESG), Housing Opportunities for Persons with AIDS (HOPWA), Community Development Block Grant (CDBG) and Home Investment Partnerships (HOME) (Tenant-Based Rental Assistance-TBRA) programs. Eligible entities may apply for funds through these funding sources by proposing projects in three categories: Homeless and Homelessness Prevention, Owner-occupied Home Repair and Rehabilitation, and Public and Community Services.

Sanctuary and Support Services is applying for \$72,000 under the Homeless and Homelessness Prevention Programs to support youth ages 18 to 24 at the Sanctuary Transitional Shelter, particularly with diversion services.

Energy Services is applying for \$250,000 under the Owner-occupied Home Repair and Rehabilitation Programs to conduct roof repair and replacement for low-income home owners in impoverished neighborhoods. Services would include the installation of solar panels for qualifying homes.

Fresno EOC Street Saints is applying for \$80,000 under Public and Community Services to fund COVID-19 response and afterschool programming for youth, which will focus on enhancing distance learning as well as health and wellness activities. Services will be offered virtually as support for students while they navigate the COVID-19 pandemic.

Fiscal Impact

If awarded funds under CDBG, there are no matching requirements. If awarded funds under ESG, it requires a 1:1 match. Owner-occupied Home Repair and Rehabilitation Programs and Public and Community Services projects are funded under CDBG. However, Sanctuary's proposed project under Homeless and Homelessness Prevention Programs could be funded either through CDBG or ESG.

Conclusion

Fresno EOC will submit Part A of its application as an agency, with each program submitting a Part B specific to their proposed project. A Board Resolution is required to be submitted at the time of application.

RESOLUTION

WHEREAS, Fresno Economic Opportunities Commissioners (EOC), not for profit 501 (c) 3 organization, was founded in 1965 as a Community Action Agency and is the designated anti-poverty agency for Fresno County; and

WHEREAS, Fresno EOC is dedicated to fighting poverty in the midst of plenty and helps over 120,000 Fresno County resident each year with more than 35 programs, including the Community Services Block Grant (CSBG); and

WHEREAS, Fresno County has been severely harmed by the COVID-19 cases and the local economy has shed tens of thousands of jobs in a matter of weeks and a County with one of the highest poverty rates in the state before the pandemic hit has seen needs soar astronomically in less than two months; and

WHEREAS, Fresno EOC programs, such as Sanctuary and Support Services, Energy Services, and Street Saints, have successfully operated Community Development Block Grant (CDBG) program funds for the City of Fresno for many years.

WHEREAS Fresno EOC programs Sanctuary and Support Services seeks to apply for \$72,000 in CDBG funds for homeless prevention services, Energy Services seeks to apply for \$250,000 in CDBG funds for Roof replacement services, and Street Saints seeks to apply for \$80,000 in CDBG funds for youth enrichment services.

WHEREAS, Fresno EOC is governed by a tri-partite 24 member Board of Commissioners that includes 1/3 from the low income or their duly elected representatives, 1/3 from elected officials in the community, and up to 1/3 from other groups in the community that share Fresno EOC's values and mission; therefore

BE IT RESOLVED that the Fresno EOC Board of Commissioners resolves to authorize Fresno EOC to apply for up to \$402,000 in funding from Community Development Block Grant funds from the City of Fresno.

This resolution is in full force and effect as of June 24, 2020

Linda Hayes, Board Chair

Emilia Reyes, Chief Executive Officer

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: SOUL
Agenda Item #: 10 – C – 11	Director: Mark A. Wilson
Subject: 2020-2021 Preliminary Budget	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends to ratify the 2020/2021 School of Unlimited Learning (SOUL) preliminary budget.

Background

SOUL's preliminary budget is developed based on funding and apportionment projections for the following school year, and is subject to change as funding sources and amounts change. The attached preliminary budget, which was submitted to Fresno Unified School District by their deadline of May 22, 2020, reflects anticipated revenues as well as projected expenditures. The 2020-2021 budget is based on the revised projected revenues resulting from the State of California's May revisions proposed by California Governor Newsom.

Fiscal Impact

SOUL's preliminary budget determines projected revenues and expenditures for SOUL during the 2020-2021 school year.

Conclusion

Changes to the preliminary budget are subject to change.

**School of Unlimited Learning
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2021/2022**

Charter Name: School of Unlimited Learning

Chartering Authority: Fresno Unified

Reporting Period

Preliminary Budget	<input checked="" type="radio"/>	July 1
First Interim	<input type="radio"/>	October 31 (Due December 15)
Second Interim	<input type="radio"/>	January 31 (Due March 15)
Third Interim	<input type="radio"/>	April 30 - If requested (Due June 1)

Fiscal Year: 2021/2022

Subsequent Year 1: 2022/2023

Subsequent Year 2: 2023/2024

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:

I certify that based upon current projections this charter school **will** be able to meet its financial obligations for the remainder of *this fiscal year and the next two subsequent years*.

Emilia Reyes

Print Name

Chief Executive Officer

Title

Signature

Date

5/22/2020

PREPARER'S INFORMATION:

Rebecca Heinrich

Financial Officer

Title

(559)263-1030

Telephone Number

Signature

Date

rebecca.heinricy@fresnoeoc.org

E-Mail Address

AUTHORIZING ENTITY CERTIFICATION:

Signature

Title

Telephone Number

E-Mail Address

Submit completed report to:
Fresno County Superintendent of Schools
District Financial Services Department
1111 Van Ness Ave.
Fresno, CA 93721

**School of Unlimited Learning
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2021/2022**

Charter Name: School of Unlimited Learning

Chartering Authority: Fresno Unified

Reporting Period

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Fiscal Year: 2021/2022

Subsequent Year 1: 2022/2023

Subsequent Year 2: 2023/2024

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:

I certify that based upon current projections this charter school **will** be able to meet its financial obligations for the remainder of *this fiscal year and the next two subsequent years*.

Emilia Reyes

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Rebecca Heinricy

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Submit completed report to:
Fresno County Superintendent of Schools
District Financial Services Department
1111 Van Ness Ave.
Fresno, CA 93721

School of Unlimited Learning
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description		Object Codes		Summary - Unrestricted/Restricted					
				Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES									
1) Local Control Funding Formula Sources		8010-8099	2,240,435.00	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues		8100-8299	124,705.00	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues		8300-8599	74,197.00	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues		8600-8799	13,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES			2,452,337.00	0.00	0.00	0.00			
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	863,663.00	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries		2000-2999	389,812.00	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits		3000-3999	431,043.00	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies		4000-4999	62,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses		5000-5999	705,819.00	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay		6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES			2,452,337.00	0.00	0.00	0.00			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)				0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out		7610-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				0.00	0.00	0.00	0.00		
F. FUND BALANCE									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	668,033.00	0.00		0.00	0.00	0.00	0.00%
b) Audit Adjustments		9793	76,872.00	0.00		0.00	0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)			744,905.00	0.00		0.00			
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)			744,905.00	0.00		0.00			
2) Ending Balance, June 30 (E + F1e)			744,905.00	0.00		0.00			

School of Unlimited Learning
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999				
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)
						% Diff (E / B) (F)
A. REVENUES						
1) Local Control Funding Formula Sources	8010-8099	2,240,435.00				0.00%
2) Federal Revenues	8100-8299	59,605.00				0.00%
3) Other State Revenues	8300-8599	35,977.00				0.00%
4) Other Local Revenues	8600-8799	13,000.00				0.00%
5) TOTAL REVENUES		2,349,017.00	0.00	0.00	0.00	
B. EXPENDITURES						
1) Certificated Salaries	1000-1999	863,663.00				0.00%
2) Classified Salaries	2000-2999	342,790.00				0.00%
3) Employee Benefits	3000-3999	415,801.00				0.00%
4) Books and Supplies	4000-4999	33,500.00				0.00%
5) Services, Other Operating Expenses	5000-5999	693,263.00				0.00%
6) Capital Outlay	6000-6599					0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00%
9) TOTAL EXPENDITURES		2,349,017.00	0.00	0.00	0.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)						
		0.00	0.00	0.00	0.00	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In	8910-8929					0.00%
b) Transfers Out	7610-7629					0.00%
2) Other Sources/Uses						
a) Sources	8930-8979					0.00%
b) Uses	7630-7699					0.00%
3) Contributions	8980-8999					0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		0.00	0.00	0.00	0.00	
F. FUND BALANCE						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited	9791	668,033.00				0.00%
b) Audit Adjustments	9793	76,872.00				0.00%
c) As of July 1 - Audited (F1a + F1b)		744,905.00	0.00		0.00	
d) Other Restatements	9795					0.00%
e) Net Beginning Balance (F1c + F1d)		744,905.00	0.00		0.00	
2) Ending Balance, June 30 (E + F1e)		744,905.00	0.00		0.00	

School of Unlimited Learning
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description		Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Object Codes							
A. REVENUES							
1) Local Control Funding Formula Sources	8010-8099	-				0.00	0.00%
2) Federal Revenues	8100-8299	65,100.00				0.00	0.00%
3) Other State Revenues	8300-8599	38,220.00				0.00	0.00%
4) Other Local Revenues	8600-8799	-				0.00	0.00%
5) TOTAL REVENUES		103,320.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	-				0.00	0.00%
2) Classified Salaries	2000-2999	47,022.00				0.00	0.00%
3) Employee Benefits	3000-3999	15,242.00				0.00	0.00%
4) Books and Supplies	4000-4999	28,500.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	12,556.00				0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		103,320.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED LCFF ADA Original Budget (A)	ESTIMATED LCFF ADA Board Approved Operating Budget (B)	ESTIMATED LCFF ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education					0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education	180.00	180.00	180.00	180.00	0.00	0%
5. Special Education					0.00	0%
6. Independent Study					0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	180.00	180.00	180.00	180.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	180.00	180.00	180.00	180.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

	Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	0.00	0.00	0.00	0.00	0.00	0.00
B. RECEIPTS							
Local Control Funding Formula							
Property Tax	8020-8079	15,135.00	15,135.00	15,135.00	15,135.00	15,135.00	15,135.00
State Aid - LCFF & EPA	8010-8019	143,264.00	143,264.00	228,174.50	143,264.00	143,264.00	228,174.50
Other	8080-8099						
Federal Revenues	8100-8299	38,695.38	38,695.42	(46,215.08)	38,695.42	38,696.42	(46,214.08)
Other State Revenues	8300-8599	6,183.00	6,183.00	6,183.00	6,183.00	6,183.00	6,183.00
Other Local Revenues	8600-8799	1,084.00	1,084.00	1,084.00	1,084.00	1,083.00	1,083.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8931-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		204,361.38	204,361.42	204,361.42	204,361.42	204,361.42	204,361.42
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	71,971.92	71,971.92	71,971.92	71,971.92	71,971.92	71,971.92
Classified Salaries	2000-2999	32,484.33	32,484.33	32,484.33	32,484.33	32,484.33	32,484.33
Employee Benefits	3000-3999	35,920.25	35,920.25	35,920.25	35,920.25	35,920.25	35,920.25
Supplies and Services	4000-5999	63,984.88	63,984.92	63,984.92	63,984.92	63,984.92	63,984.92
Capital Outlays	6000-6599						
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/non Expenditures							
TOTAL DISBURSEMENTS		204,361.38	204,361.42	204,361.42	204,361.42	204,361.42	204,361.42
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable							
Accounts Payable							
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		0.00	0.00	0.00	0.00	0.00	0.00
G. ENDING CASH, PLUS ACCRUALS							

ACTUALS THRU MONTH OF (Enter Month Name):		Object	January	February	March	April	May	June	Accruals	Total
A. BEGINNING CASH		9110	0.00	0.00	0.00	0.00	0.00	0.00		
B. RECEIPTS										
Local Control Funding Formula										
Property Tax		8020-8079	15,135.00	15,136.00	15,136.00	15,136.00	15,136.00	15,136.00		181,625.00
State Aid - LCFF & EPA		8010-8019	143,264.00	143,264.00	228,174.50	143,264.00	143,264.00	228,174.50		2,058,810.00
Other		8080-8099								0.00
Federal Revenues		8100-8299	38,696.42	38,695.42	(46,215.08)	38,695.42	38,695.42	(46,216.08)		124,705.00
Other State Revenues		8300-8599	6,183.00	6,183.00	6,183.00	6,183.00	6,183.00	6,184.00		74,197.00
Other Local Revenues		8600-8799	1,083.00	1,083.00	1,083.00	1,083.00	1,083.00	1,083.00		13,000.00
Interfund Transfers In		8910-8929								0.00
All Other Financing Sources		8931-8979								0.00
Other Receipts/Non-Revenue										0.00
TOTAL RECEIPTS			204,361.42	204,361.42	204,361.42	204,361.42	204,361.42	204,361.42	0.00	2,452,337.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	71,971.92	71,971.92	71,971.92	71,971.92	71,971.92	71,971.92		863,663.00
Classified Salaries		2000-2999	32,484.33	32,484.33	32,484.33	32,484.33	32,484.33	32,484.33		389,812.00
Employee Benefits		3000-3999	35,920.25	35,920.25	35,920.25	35,920.25	35,920.25	35,920.25		431,043.00
Supplies and Services		4000-5999	63,984.92	63,984.92	63,984.92	63,984.92	63,984.92	63,984.92		767,819.00
Capital Outlays		6000-6599								0.00
Other Outgo		7000-7499								0.00
Interfund Transfers Out		7600-7629								0.00
All Other Financing Uses		7630-7699								0.00
Other Disbursements/non Expenditures										0.00
TOTAL DISBURSEMENTS			204,361.42	204,361.42	204,361.42	204,361.42	204,361.42	204,361.42	0.00	2,452,337.00
D. PRIOR YEAR TRANSACTIONS										
Accounts Receivable										0.00
Accounts Payable										0.00
TOTAL PRIOR YEAR TRANSACTIONS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			0.00	0.00	0.00	0.00	0.00	0.00		
G. ENDING CASH, PLUS ACCRUALS										0.00

**2020-2023
CHARTER SCHOOLS
Multi-Year Projection**

CHARTER NAME: School of Unlimited Learning
 CHARTERING AUTHORITY: (if applicable) Fresno Unified School District

UNRESTRICTED (Resources 0000-1999)

REVENUES AND OTHER FINANCING SOURCES

	2020/2021	2021/2022	2022/2023
Revenue Limit Sources			
Federal Revenues	8010-8099 8100-8299 59,605	2,240,435 2,323,327	2,386,120
Other State Revenues	8300-8599 35,977	36,976	37,975
Other Local Revenues	8600-8799 13,000	13,000	13,000
Other Financing Sources	8910-8999 -	-	-
Total, Revenues	2,349,017	2,373,303	2,437,095

EXPENDITURES AND OTHER FINANCING USES

Certificated Salaries	1000-1999 863,663	876,618	898,533
Classified Salaries	2000-2999 342,790	347,932	356,630
Employees Benefits	3000-3999 415,801	422,038	432,589
Books and Supplies	4000-4999 33,500	33,750	34,594
Services, Other Operating Expenses	5000-5999 693,263	692,965	714,749
Capital Outlay	6000-6999 -	-	-
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299, 7400-7499 -	-	-
Direct Support/Indirect Costs	7300-7399 -	-	-
Other Financing Uses	7610-7699 -	-	-
Total, Expenditures	2,349,017	2,373,303	2,437,095

Net Increases/(Decreases) in Fund Balance

FUND BALANCE			
Net Beginning Fund Balance	9791 744,905	744,905	744,905
TOTAL, Ending Fund Balance	9790 744,905	744,905	744,905

DISTRICT BUDGET ASSUMPTIONS:

Revenue Assumptions:

Expense Assumptions:

**2020-2023
CHARTER SCHOOLS
Multi-Year Projection**

RESTRICTED (Resources 2000-9999):

REVENUES AND OTHER FINANCING SOURCES

	2020/2021	2021/2022	2022/2023
Revenue Limit Sources			
8010-8099			
Federal Revenues			
8100-8299	65,100	67,053	69,065
Other State Revenues	38,220	39,490	39,760
8300-8599			
Other Local Revenues			
8600-8799			
Other Financing Sources			
8910-8999			
Total, Revenues	103,320	106,543	108,825

EXPENDITURES AND OTHER FINANCING USES

Certificated Salaries			
1000-1999			
Classified Salaries			
2000-2999	47,022	48,198	49,402
Employees Benefits	15,242	15,623	16,014
3000-3999			
Books and Supplies	28,500	29,500	29,500
4000-4999			
Services, Other Operating Expenses	12,556	13,222	13,909
5000-5999			
Capital Outlay			
6000-6999			
Other Outgo (excl. Direct Support/Indirect Costs)			
7100-7299, 7400-7499			
Direct Support/Indirect Costs			
7300-7399			
Other Financing Uses			
7610-7699			
Total, Expenditures	103,320	106,543	108,825.00

Net Increases/(Decreases) in Fund Balance

FUND BALANCE			
Net Beginning Fund Balance	0	0	0
TOTAL, Ending Fund Balance	0	0	0

DISTRICT BUDGET ASSUMPTIONS:

Revenue Assumptions:

Expense Assumptions:

**2020-2023
CHARTER SCHOOLS
Multi-Year Projection**

UNRESTRICTED/RESTRICTED		2020/2021	2021/2022	2022/2023
REVENUES AND OTHER FINANCING SOURCES				
Revenue Limit Sources	8010-8099	2,240,435	2,323,327	2,386,120
Federal Revenues	8100-8299	124,705	67,053	69,065
Other State Revenues	8300-8599	74,197	76,466	77,735
Other Local Revenues	8600-8799	13,000	13,000	13,000
Other Financing Sources	8910-8999	-	-	-
Total, Revenues		2,452,337	2,479,846	2,545,920
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries	1000-1999	863,663	876,618	898,533
Classified Salaries	2000-2999	389,812	396,130	406,032
Employees Benefits	3000-3999	431,043	437,661	448,603
Books and Supplies	4000-4999	62,000	63,250	64,094
Services, Other Operating Expenses	5000-5999	705,819	706,187	728,658
Capital Outlay	6000-6999	-	-	-
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299, 7400-7499	-	-	-
Direct Support/Indirect Costs	7300-7399	-	-	-
Other Financing Uses	7610-7699	-	-	-
Total, Expenditures		2,452,337	2,479,846	2,545,920
Net Increases/(Decreases) in Fund Balance				
FUND BALANCE				
Net Beginning Fund Balance	9791	744,905	744,905	744,905
TOTAL, Ending Fund Balance	9790	744,905	744,905	744,905
COMPONENTS OF ENDING FUND BALANCE:				
Reserve for Revolving Cash	ADA	180.00	185.00	190.00
Stores	Enrollment	200.00	205.00	210.00
Prepaid Expenditures	Unduplicated Count	200.00	205.00	210.00
Designated for Economic Uncertainties	9711	0.00	0.00	0.00
Other Designations	9712	0.00	0.00	0.00
Undesignated Amount	9713	0.00	0.00	0.00
Components of Ending Fund Balance	9770	0.00	0.00	0.00
	9780	0.00	0.00	0.00
	9791	0	0	0
		0	0	0

LCFF Calculator Universal Assumptions						
School of Unlimited Learning (1030642) -						
Summary of Funding						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Target Components:						
COLA & Augmentation	3.70%	3.26%	-7.92%	0.00%	0.00%	0.00%
Base Grant	1,367,567	1,666,626	1,546,200	1,589,150	1,632,100	1,632,100
Grade Span Adjustment	35,574	43,412	40,140	41,255	42,370	42,370
Supplemental Grant	261,461	329,217	311,525	326,081	334,894	334,894
Concentration Grant	240,077	352,781	342,570	366,841	376,756	376,756
Add-ons	-	-	-	-	-	-
Total Target	1,904,679	2,392,036	2,240,435	2,323,327	2,386,120	2,386,120
Transition Components:						
Target	\$ 1,904,679	\$ 2,392,036	\$ 2,240,435	\$ 2,323,327	\$ 2,386,120	\$ 2,386,120
Funded Based on Target Formula (PYP-2)	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	1,791,996	2,210,211	2,225,337	2,281,357	2,337,377	2,337,377
Remaining Need after Gap (informational only)						
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	112,683	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 1,904,679	\$ 2,392,036	\$ 2,240,435	\$ 2,323,327	\$ 2,386,120	\$ 2,386,120
Components of LCFF By Object Code						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
8011 - State Aid	\$ 1,487,833	\$ 1,889,294	\$ 1,719,168	\$ 1,792,625	\$ 1,845,984	\$ 1,845,984
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	285,639	337,095	339,642	349,077	358,511	358,511
Local Revenue Sources:						
8021 to 8089 - Property Taxes	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	131,207	165,647	181,625	181,625	181,625	181,625
Property Taxes net of in-lieu	-	-	-	-	-	-
TOTAL FUNDING	\$ 1,904,679	\$ 2,392,036	\$ 2,240,435	\$ 2,323,327	\$ 2,386,120	\$ 2,386,120
Basic Aid Status						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 1,904,679	\$ 2,392,036	\$ 2,240,435	\$ 2,323,327	\$ 2,386,120	\$ 2,386,120
EPA Details						
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$ 285,639	\$ 337,095	\$ 339,642	\$ 349,077	\$ 358,511	\$ 358,511
8012 - EPA, Current Year Receipt	-	-	-	-	-	-
(P-2 plus Current Year Accrual)	285,639	337,095	339,642	349,077	358,511	358,511
8019 - EPA, Prior Year Adjustment	-	-	-	-	-	-
(P-A less Prior Year Accrual)	522	-	(0)	0	(0)	0
Accrual (from Assumptions)	-	-	-	-	-	-

LCFF Calculator Universal Assumptions						
School of Unlimited Learning (1030642) -						
Summary of Student Population						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Unduplicated Pupil Population						
Enrollment	159	194	200	205	210	210
COE Enrollment	-	-	-	-	-	-
<i>Total Enrollment</i>	159	194	200	205	210	210
Unduplicated Pupil Count	149	194	200	205	210	210
COE Unduplicated Pupil Count	-	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	149	194	200	205	210	210
Rolling %, Supplemental Grant	93.1700%	96.2600%	98.1900%	100.0000%	100.0000%	100.0000%
Rolling %, Concentration Grant	89.2200%	96.2600%	98.1900%	100.0000%	100.0000%	100.0000%
FUNDED ADA						
Adjusted Base Grant ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	151.38	178.65	180.00	185.00	190.00	190.00
Total Adjusted Base Grant ADA	151.38	178.65	180.00	185.00	190.00	190.00
Necessary Small School ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	151.38	178.65	180.00	185.00	190.00	190.00
ACTUAL ADA (Current Year Only)						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	151.38	178.65	180.00	185.00	190.00	190.00
Total Actual ADA	151.38	178.65	180.00	185.00	190.00	190.00
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-
LCAP Percentage to Increase or Improve Services						
Current year estimated supplemental and concent \$	501,538	\$ 681,998	\$ 654,095	\$ 692,922	\$ 711,650	\$ 711,650
Current year Percentage to Increase or Improve Se	35.74%	39.88%	41.23%	42.50%	42.50%	42.50%

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: SOUL
Agenda Item #: 10 – C – 12	Director: Mark A. Wilson
Subject: COVID-19 Operations Report	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends to approve the School of Unlimited Learning (SOUL) Local Control Funding Formula (LCFF) COVID-19 Operations written report.

Background

Executive Order N-56-20 requires all Local Education Agencies (LEAs) complete a written report to explain the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency, the major impacts of such closures on students and families, and a description of how the LEA is meeting the needs of its unduplicated students. The California Department of Education (CDE) developed the COVID-19 Written Report form that may be used for this purpose.

Conclusion

An LEA's local governing board or body approves the report on or before July 1, 2020, in conjunction with the adoption of its budget. While the COVID-19 Operations report does not need to be approved by the Superintendent of Public Instruction, the written report must be submitted in conjunction with the submission of the adopted annual budget. Once adopted by the local governing board or body, the COVID-19 Operations Written Report must be prominently posted on the homepage of the LEA's website.

The LCFF COVID 19 Operations written report was reviewed and approved by SOUL's Governing Council on May 12, 2020.

COVID-19 Operations Written Report

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone	Date of Adoption
School of Unlimited Learning	Mark A. Wilson, Ed.D	Mark.Wilson@fresnoeoc.org 559-498-8543	May 12, 2020 (Governing Council)

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of the changes your LEA has put in place. LEAs are strongly encouraged to provide descriptions that do not exceed 300 words.

Provide an overview explaining the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families.

Major Impacts

Loss of direct instruction, daily contact with teachers and resources Since March 16, 2020, SOUL has implemented a remote teaching and learning model for all of its students. School staff enters the school site in limited numbers in staggered or rotating schedules to prepare and distribute academic instructional packets to students. Students pick up academic instructional packets at designated times, dates, and locations. Strict protocols were established for student instructional packet distribution. A maximum number of 12 employees are allowed on campus at any given time. Although SOUL campus is closed to the general public and to students and parents, the school's academic program has remained intact through online/remote teaching. SOUL has used Ring Central since April 14 to conduct online classes and student, tutorials, and conduct weekly "wellness" checks on their students and families.

Provide a description of how the LEA is meeting the needs of its English learners, foster youth and low-income students.

SOUL is 97% socio-economically disadvantaged. All efforts have been made to address the individual needs of all SOUL students, including the needs of English learners and foster youth. SOUL staff has made wellness check calls to each student at least once per week. Personal phone calls and referrals to essential services, such as food distributions and other community resources are communicated personally to all students, including EL, foster, and low-income students. Online coursework, individual tutorials, and online EL resources such as Listenwise, have been provided to EL students. Student laptops are available to students to check out upon request. Modifications on assignments for special education students are implemented by teachers per the student's IEP for all homework and include follow-up individual contact from their teachers to check on their progress.

Provide a description of the steps that have been taken by the LEA to continue delivering high-quality distance learning opportunities.

A comprehensive student technology access survey was completed in March 2020 to determine student accessibility to the internet, and the devices that are available to them. The technology survey revealed that over 90% of students have smart phones with internet access.

However, only 50% of students have devices and internet access other than a smart phone. Based on this information, SOUL implemented Ring Central accounts for all staff to enable them to hold online audio and video classes, tutorials, and sharing of resources such as Google classroom. All students have email accounts. Students attend scheduled online audio and video conferencing meetings with teachers, who also schedule small group instruction individual tutorials, and use email to post and receive work assignments. Teachers are continuing to assign Listenwise for English learners in addition to other differentiated instruction that responds to the learning needs of EL students. At present, SOUL is delivering academic work packets with textbook to all students, but plans to transition to a hybrid digital learning environment, assigning online curriculum with online instruction for some students, and textbooks with online instruction and digitally submitted work for other students.

Provide a description of the steps that have been taken by the LEA to provide school meals while maintaining social distancing practices.

Meals were offered to all SOUL students who wanted them. However, since SOUL is a small charter school that serves students living in 17 zip code areas throughout the Fresno area, all students and families have been successful in obtaining school lunches at their nearby elementary school. Most SOUL students use public transportation to go to and from school. Many parents were reluctant to have students travel by bus up to one hour to pick up meals, so they have opted for the nearby school alternative. The school provides students and parents ongoing information regarding needed services, such as times, dates, and locations of food distributions and community resources.

Provide a description of the steps that have been taken by the LEA to arrange for supervision of students during ordinary school hours.

Each student is called by school staff at least once per week. Teachers conduct calls to each of their students and hold online classes to ensure that students are able to access their work. All students are expected to attend their scheduled online classes. Schedules for drop off and pick up of academic work have been put in place to ensure that the distancing protocols are strictly followed. All school staff is available to all students and parents between the hours of 8 a.m. and 4 p.m., Monday through Friday. All parents and students have been provided Ring Central numbers of all school staff. The school will provide essential instructional and support services during regular school hours.

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Transit Systems
Agenda Item #: 10 – C – 13	Director: Monty Cox
Subject: Transportation Needs Assessment	Officer: Michelle L. Tutunjian

Recommended Action

The Program Planning and Evaluation Committee recommends to ratify the Community Transportation Needs Assessment Voucher Application (Needs Assessment Voucher) to the California Air Resources Board (CARB) in the amount of \$50,000 submitted on June 1, 2020.

Background

CARB's Clean Mobility Options Voucher Pilot is designed to assist agencies in creating innovative transportation programs that are environmentally friendly and responsive to community needs. To apply for up to \$1 million of these funds, agencies are required to conduct a Community Transportation Needs Assessment, and CARB has established a separate voucher program for up to \$50,000 for this purpose. With these funds, Transit Systems will conduct a needs assessment in rural Fresno County.

Transit Systems will assess unmet transportation needs in the rural communities of Kerman, Firebaugh, Mendota, Parlier, Del Rey, and Fowler, due to their CalEnviro Screen 3.0 status as DACs (Disadvantaged Communities) and limited Fresno County Rural Transit Agency (FCRTA) services. The needs assessment will gather information on the unmet transit needs in those communities through community meetings, focus groups, surveys, social media, and other forms of outreach, including partnerships with other Fresno EOC programs. After the needs assessment requirement is complete, Transit Systems plans to apply for \$1 million in the next round of CARB funding to serve these rural communities by implementing clean, innovative transportation projects.

Fiscal Impact

The Needs Assessment Voucher, if funded, will require no matching funds.

Conclusion

The Needs Assessment Voucher is a necessary first step in allowing Transit Systems to apply for \$1 million for comprehensive alternative fuel projects.

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: Advance Peace Fresno
Agenda Item #: 10 – C – 14	Director: N/A
Subject: California Violence Intervention and Prevention (CalVIP) Grant	Officer: Heather Brown

Recommended Action

The Program Planning and Evaluation Committee recommends ratification of the California Violence Intervention and Prevention (CalVIP) grant proposal in the amount of \$925,000 submitted on June 5, 2020 to the State of California Board of State and Community Corrections (BSCC).

Background

The CalVIP Grant Program is focused on the implementation of coordinated, community-based strategies for reducing violence through programs that target individuals at highest risk for perpetuating violence or being victimized by violence. Cities in California are disproportionately impacted by violence and the community-based organizations (CBOs) that serve them were eligible to apply for these funds.

Cities disproportionately impacted by violence are those during two or more of the three calendar years preceding the grant period experienced 1) 20 or more homicides per year, 2) 10 or more homicides per year with a homicide rate that was at least 50% higher than the statewide rate, or 3) 7 or more homicides per year with a homicide rate that was at least 25% higher than the statewide rate. The City of Fresno was one of eight cities that met all three of these criteria.

Fresno EOC has proposed a partnership with Advance Peace (AP), an organization that interrupts gun violence in urban neighborhoods by providing transformational opportunities to young men involved in lethal firearm offenses. If funded, Fresno EOC would create Advance Peace Fresno with technical assistance and support from AP to implement a program modeled after their successful Peacemaker Fellowship. The program would include daily contact with participants and life coaching, creating a LifeMAP with participants (or management action plan), social services navigation support, access to education and career programs (such as Valley Apprenticeship Connections, Local Conservation Corps, etc.), intergenerational mentoring, and program supports.

The program is in alignment with Fresno EOC's Youth Empowerment Services strategic goal to jointly organize and work with communities to develop and sustain gang prevention programs. Fresno EOC proposes enrolling 70 to 80 participants into the program, which has a project period of October 1, 2020 to June 30, 2023. The long-term goals of the program would be to 1) reduce gun assaults and homicides in targeted neighborhoods by 10%, 2) place 50% of participants who complete an employment and training program as a result of Advance Peace Fresno into full-time jobs within 90 days of exit, and 3) have 75% of participants not be a suspect in a gun-related assault or homicide for three years.

Fiscal Impact

The CalVIP Grant program requires a 1:1 match. To help meet this requirement, the City of Fresno has committed \$125,000 for the first year with the potential to provide additional years of match, the California Endowment has committed \$75,000 for the first year with the potential to provide additional years of match, and Advance Peace has committed \$100,000 per year. The balance will need to be raised through a combination EOC funds and from partner organizations.

Conclusion

If funded, Fresno EOC would create a new project for the agency (Advance Peace Fresno), for which a Program Manager, Field Coordinator, and three support staff would need to be hired.

**BYLAWS COMMITTEE
Fresno EOC Executive Conference Room
Tuesday, February 25, 2020
5:00 PM**

MINUTES

I. CALL TO ORDER

Catherine Robles, Chair, called the meeting to order at 5:11 PM.

II. ROLL CALL

Roll was called and there was a quorum.

COMMITTEE MEMBERS PRESENT:

Catherine Robles (Chair)
Lisa Nichols
Richard Keyes (Phone)

STAFF PRESENT:

Emilia Reyes
Elizabeth Jonasson
Kathleen Shivaprasad
Sara Lopez
Rosa Pineda

ABSENT:

Jimi Rodgers
Charles Garabedian

OTHER PRESENT:

Michael Reyna

III. NEW BUSINESS

A. Election Materials

1. 2020 Expiring Terms 2020

M/S/C –Nichols/Keyes to approve the 2020 Expiring Terms 2020. All in favor.

2. 2020 Chronology of Board Election

Robles, reviewed the chronology of the board election due dates for calendar year 2020. There was a modification to the last day of acceptances of nomination forms for Community Sector Representatives and Target Area Candidates from Monday, October 26th to Thursday, October 1st.

Voter of registration deadline: If the voter registration forms are submitted via email they will be accepted until 11:59 PM and 4:00 PM if forms are hand-delivered on the due date.

M/S/C –Keyes/Nichols item has been tabled. All in favor.

3. Community Sector Representatives Public Notice

Robles, has requested Interview questions to be change reflecting the CSBG Training. Also Keyes requested to add in the nomination process when submitting

a resolution it must be dated within 60 days of the due date and signed by an officer of the board.

M/S/C –Keyes/Nichols item has been tabled. All in favor.

4. Community Sector Representative Nomination
Elizabeth Jonasson, Strategy and Communications Officer, will modify form by changing the date and adding the time. Keyes requested to modify the following question “How will I be an Asset to Fresno EOC?” to “ How will the organization and you be an asset to Fresno EOC” and add the following question “List the reason your organization interested in Fresno EOC Board of Commissioners” and remove “List two professional references.”

M/S/C –Keyes/Nichols item has been tabled. All in favor.

5. Press Release – Seeks Board of Commissioner Nominations
Robles has requested the press release to be send out in May and August.

M/S/C –Keyes/Nichols item has been tabled. All in favor.

6. Target Area Representatives Public Notice
Adjusting date to match with the changes to the chronology due dates form.

M/S/C –Keyes/Nichols item has been tabled. All in favor.

7. Target Area Representative Nomination
Adjusting date to match with the changes to the chronology due dates form.
Jonasson will do some research if we need to add the conflict of interest questions to the form.
Also modify the following to say: “You must attached documentation of age and residency. (i.e. copy of driver’s license, and proof of residency such as recent bank PG&E Statements, No. P.O. Box allowed)

M/S/C –Keyes/Nichols item has been tabled. All in favor.

8. Target Area Voter Registration Form
Adjusting the time.
Jonasson questions how we verify the voters mailing address without a copy of their driver license.

M/S/C –Keyes/Nichols item has been tabled. All in favor.

B. Bylaws Charter Annual Review

Jonasson reviewed the Bylaws Charter Annual, and further discussion continue.

M/S/C –Keyes/Nichols item has been tabled. All in favor.

OTHER BUSINESS

The next meeting is scheduled for April 2, 2020

V. ADJOURNMENT

The meeting adjourned at 6:45 PM

Respectfully submitted,

Catherine Robles,



BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program:
Agenda Item #: 10 – D – 2	Director:
Subject: Self-Assessment Questionnaire	Officer: Elizabeth Jonasson

Background

The information presented is previous year's board self-assessment questionnaire for committee consideration, deliberation and direction for the 2020 board self-assessment process.



Board Self-Assessment Questionnaire 2020

Please evaluate each question based on your experience. Do not answer questions as you think they should be answered, but as you truly see it given your experience. Only select “N/A” if you feel you don’t have enough information to measure the question.

Feel free to leave comments below each section.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A

Section 1: Board and Staff

1. The board operates under a set of policies, procedures, and guidelines with which all members are familiar.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A

Comments

2. Commissioners play an active role in the organization’s strategic planning.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A

Comments

3. Our organization’s vision and mission is clear and accepted by our board.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A

Comments

4. The full board collaboratively reviews and updates the organization's strategic plan on a regular basis.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

5. Staff develop and carry out annual action plans based on the board-approved strategic plan.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

6. The board routinely receives updates by the staff on their annual plans developed by staff.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

7. Staff support to board meetings is adequate.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

8. Information provided by staff is adequate to ensure effective board governance and decision-making.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

Section 2: Board Committees

Committees are the primary tools for communication and decision making for our board structure.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A
- Comments

10. The board's ad hoc and standing committees streamline our work process and increase board effectiveness.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A
- Comments

11. My committee assignments make good use of my interests and expertise.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A
- Comments

12. I am able to attend the majority of my committee meetings.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A
- Comments

13. Each standing committee reviews its charter at the beginning of the year and modifies it as needed.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A
- Comments

14. I understand the function of the different committees.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A
- Comments

15. The committee structure provides adequate contact with administration and staff.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A
- Comments

16. The Executive Committee meets only when necessary and reports to the board on all actions taken.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A
- Comments

17. All committees have adequate agendas and minutes for each meeting.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A
- Comments

Section 3: Board Meetings

18. The number of board meetings is adequate to ensure effective governance.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A
- Comments

19. Board meetings are long enough to accomplish the necessary work.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A
- Comments

20. The agendas of our board meetings and supporting written material are provided in advance of meetings with enough time for adequate advance review.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A
- Comments

21. Board meetings are well attended, with near full turnout at each meeting.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A
- Comments

22. I am aware of and follow the board meeting attendance policy.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A
- Comments

23. Our board thoroughly examines the pros and cons of all major issues and makes fully informed decisions.

- 4 – Strongly Agree
- 3 – Agree
- 2 – Disagree
- 1 – Strongly Disagree
- 0 – N/A
- Comments

24. I am comfortable with the amount of time spent on agenda items.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

25. I understand the process to get more information when there is something I don't understand on the agenda.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

26. Commissioners fully participate in discussions around significant issues.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

27. Our board environment encourages dealing with different points of view.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

28. Once a decision is made, we stand behind it as a group.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

Section 4: Board Membership & Orientation

29. As a Commissioner, I am aware of what is expected of me.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

30. I am satisfied with my participation on the board.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

31. I am aware and understand the tri-partite requirement.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

32. Nomination and appointment of Commissioners follow clearly established procedures using known criteria that I understand.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

33. Our board and staff inform new Commissioners about responsibilities and important organizational information through a structured new member orientation program.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

34. The new member orientation prepared me to effectively serve as a Commissioner.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

35. The board size is adequate to effectively govern the organization.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

36. We annually assess the knowledge and skill needs of Commissioners and address any identified gaps in an annual board development plan.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

Section 5: Board - CEO Relationship

37. There is a clear understanding of where the board's role ends and the Chief Executive Officer's begins.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

38. There is good two-way communication between the board and the CEO.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

39. Commissioners provide the necessary support that allows the CEO to carry out the role successfully.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

40. The board has developed formal criteria and a process for evaluating the CEO.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

41. The board, or a committee of the board, has formally evaluated the CEO within the past 12 months.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

42. The board evaluates the CEO primarily on the accomplishment of the organization's strategic goals and priorities and adherence to policy.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

Section 6: Board Chair

43. The board has discussed the role and responsibilities of the Chair.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

44. The Chair is well prepared for board meetings and helps the board stick to the agenda.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

45. The Chair ensures that every Commissioner has an opportunity to be heard.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

46. The Chair is skilled at managing different points of view.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

47. The Chair helps the board work well together.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

48. The Chair demonstrates good listening skills.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

49. The board supports the Chair.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

50. The Chair is effective in delegating responsibility among Commissioners.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

Section 7: Fiscal Management and Monitoring

51. Board members are fully aware of their legal responsibilities for the organization's fiscal management.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

52. The board adequately oversees the financial performance and fiduciary accountability of the organization.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

53. The board receives regular financial updates and takes necessary steps to ensure the operations of the organization are sound.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

54. Our organization's fund raising needs and strategies are understood by the board.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

55. Board members are knowledgeable about the organization's programs and services.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

56. The board has been made aware of and understands its oversight role of the CSBG Organizational Standards.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

57. The board has been made aware of and understands its oversight role of the Head Start Governance, Leadership and Oversight Capacity Screener.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

Section 8: External Relations Practices

58. Our board receives regular reports about the organization's relationships with external constituents and community groups.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

59. I participate in critical organizational events designed to promote the organization (annual meeting, programmatic kick-off events, openings of major new programs, etc.)

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

60. Board members are clear about who serves as official spokesperson for the organization.

4 – Strongly Agree

3 – Agree

2 – Disagree

1 – Strongly Disagree

0 – N/A

Comments

Annual CSBG Reporting

Every year the Community Services block grant (CSBG) requires us to project and report on our volunteer hours, trainings and other items. In an effort to be as accurate as possible and to capture all that you do, we'd like to collect some data about your work with Fresno EOC. It is crucial that this information is accurate, please provide us with your best estimate.

Please respond to all questions in reference to this calendar year from January 1-December 31. Include your best guess for the weeks remaining in the year.

61. 2020 Board Meetings

How many board meetings did you attend?

How many hours did you commit to board meetings?

62. 2020 Events or Conferences (Either sponsored by or on behalf of Fresno EOC)

How many events or conferences did you attend?

How many hours did you spend at events or conferences?

63. 2020 Trainings (include the board retreat, Head Start training as applicable)

How many trainings did you attend?

How many hours did you spend on trainings?

64. 2020 Community Participation

How many public hearings, policy forums, community planning meetings, community boards, etc., aligned our agency and mission did you participate in?

How many hours did you spend at public hearings, policy forums, community planning meetings, community boards, etc.?

65. How many hours have you dedicated to EOC on activities not described above?



BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program:
Agenda Item #: 10 – D – 3	Director:
Subject: Self-Assessment Process	Officer: Elizabeth Jonasson

Background

The information presented is the approved board self-assessment process for committee reference.



Board Self-Assessment Process

INTRODUCTION

The purpose of the Board Self-Assessment is to aide Fresno EOC's Board of Commissioners to:

- A. Identify gaps between the standards for effective, nonprofit boards
- B. Engage the commissioners in discussions about their effectiveness as a board
- C. Ascertain our commissioners' perceptions of knowledge, skills, and processes as they carry out their board roles
- D. As applicable, pinpoint areas in which the Board is excelling as well as those requiring improvement.

The Bylaws committee will assume the responsibilities of:

- A. Ensuring that all commissioners participate in the process from beginning to end;
- B. To establish an atmosphere among commissioners that distinguishes the advantages of the self-assessment process;
- C. To help the commissioners understand that their involvement is an opportunity for them to make a major contribution to the development of the board, and as a learning opportunities for themselves.

PROCESS FOR COMPLETING THE BOARD SELF-ASSESSMENT QUESTIONNAIRE ONLINE

- A. The Bylaws committee will discuss and submit a set of questions to the Board for approval.
- B. The Board discusses and approves the questions.
- C. On the agreed upon date, commissioners will be sent a link to complete the Board Self-Assessment Questionnaire online. The self-assessment will also be available as a hard copy.
- D. One week later, a reminder email will be sent to those who have not responded.
- E. After two weeks, the survey will close and results tabulated.

REPORT

After analyzing the data the Board Self-Assessment Committee will prepare a presentation to be given to the board on the results of their collective responses and engage in a discussion on next steps.

Self-Assessment Timeline

April	Bylaws committee discusses assessment questions
July	Bylaws committee approves assessment questions
September	Board discusses and approves assessment questions
October	Questionnaire is sent for commissioners to complete
November	Draft report is generated and presented to Bylaws committee. Bylaws committee input is incorporated into the report
December	Final report is presented to the Board



BOARD OF COMMISSIONERS MEETING

Date: June 24 2020	Program: N/A
Agenda Item #: 10 – D – 4	Director: N/A
Subject: 2020 Election and Selection Chronology	Officer: Elizabeth Jonasson

Recommended Action

The Bylaws Committee recommends approval of the 2020 Election and Selection Chronology.

Background

Every year the Bylaws Committee is tasked with updating election information, documents and processes for the year's election.

The 2020 Election and Selection Chronology was reviewed at the Bylaws Committee meeting on February 25. The input from that meeting was incorporated into this document.

Fiscal Impact

None.

Conclusion

If approved the documents will be posted online for the reference of the public and current and prospective commissioners.

Chronology of Board Election Due Dates 2020

Fri, 3/6	Updated election materials uploaded to website.
Wed, 7/1	Press Release is released.
Tue, 9/1	Press Release is released. Reminder to Commissioners is sent.
Tue, 9/8	Open House for prospective candidates– Fresno EOC Board Room Tuesday, 9/8: 6pm – 7pm
Thu, 10/1	Last day of acceptance of nomination forms for Community Sector Representatives and Target Area Candidates. (Organization appointing Community Sector Representative must submit an original resolution with the application, signed and dated within 60 days).
November	Ballots to target area-registered voters are mailed as registrations are received and verified.
Mon, 11/2	Screening Committee meets to review Community Sector applications. 5:30 pm (Not open to the public)
Wed 11/18	Voter registration form deadline to vote in 2020 elections.
Mon, 12/7 & Tue, 12/8	Screening Committee Interviews Community Sector candidates starting at 5:30 pm 5:30 pm (Not open to the public)
Wed, 12/9	Election Close Date.
Mon, 12/14	Ballots Opened at 2pm in the (Fresno EOC Executive Conference Room). 2:00 pm (Open to the public)
Wed, 12/16	Present election and community sector selection results at the Board of Commissioners meeting for approval to seat as of January 1, 2021.
January 2021	New board member training one full day and one evening training session.

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

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

Dates and times subject to change.



BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: N/A
Agenda Item #: 10 – D – 5	Director: N/A
Subject: Community Sector Representative Public Notice	Officer: Elizabeth Jonasson

Recommended Action

The Bylaws Committee recommends approval of the Community Sector Representatives Public Notice.

Background

Every year the Bylaws Committee is tasked with updating election information, documents and processes for the year's election.

The Community Sector Representatives Public Notice was reviewed at the Bylaws Committee meeting on February 25. The input from that meeting was incorporated into this document.

Fiscal Impact

None.

Conclusion

If approved the documents will be posted online for the reference of the public and current and prospective commissioners.

COMMUNITY SECTOR REPRESENTATIVES PUBLIC NOTICE

This is written notification that Fresno Economic Opportunities Commission (Fresno EOC) is hereby seeking qualified nominations for Board Commissioners representing the Community Sector. There are four (4) openings commencing January 2021 for a two-year term of office.

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

CANDIDATES FOR COMMUNITY SECTOR COMMISSIONERS

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

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

NOMINATION PROCESS

Interested nominees must complete the Community Sector Nomination Form (you can access the forms at www.fresnoeoc.org/board/election). **The form must be accompanied by a proof of age and a board-adopted resolution from the organization, agency, or group that is authorizing the nomination of the candidate. The resolution must be dated within 60 days of the due date and signed by an officer of the board other than nominee. If the organization is a public entity, a letter from an authorized official is required.** The form, documentation and resolution/letter must be submitted/postmarked by **THURSDAY, OCTOBER 1, 2020**, by mail to "Fresno EOC Community Sector Representative Nominations", Post Office Box 992, Fresno, CA 93714, via email by 11:59 pm to elections@fresnoeoc.org or in person by 4:00 pm at 1920 Mariposa Street, Ste. 300 Fresno, CA 93721. Faxes will not be accepted.

SELECTION

The Community Sector Screening Committee of the Fresno EOC Board of Commissioners shall review and screen all eligible nominations and forward the most qualified candidates to the Board to be ratified. The selected Business/Community Representatives will be seated at the Board's regular January 2021 monthly meeting.

BACKGROUND

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

For further information, contact Elizabeth Jonasson at (559) 263-1011 or e-mail at elections@fresnoeoc.org
Fresno Economic Opportunities Commission, 1920 Mariposa Street, Suite 300, Fresno, CA 93721

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: N/A
Agenda Item #: 10 – D – 6	Director: N/A
Subject: Community Sector Representative Nomination Form	Officer: Elizabeth Jonasson

Recommended Action

The Bylaws Committee recommends approval of the Community Sector Representative Nomination Form.

Background

Every year the Bylaws Committee is tasked with updating election information, documents and processes for the year's election.

The Community Sector Representative Nomination Form was reviewed at the Bylaws Committee meeting on February 25. The input from that meeting was incorporated into this document.

Fiscal Impact

None.

Conclusion

If approved the documents will be posted online for the reference of the public and current and prospective commissioners.

COMMUNITY SECTOR REPRESENTATIVE NOMINATION FORM

This signed form and documentation must be submitted/postmarked by **THURSDAY, OCTOBER 1, 2020**. You must also submit a resolution of support for this 2 year term from the agency, organization or group you are representing signed within 60 days of the due date. If the organization is a public entity, submit a letter from an authorized official.

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

By mail: Fresno EOC Elections Office Post Office Box 992 Fresno, CA 93714	By E-mail: Elections@Fresnoeoc.org By 11:59 PM on the due date	Hand delivered: Fresno EOC 1920 Mariposa Street, Suite 300 Fresno, CA 93721 By 4:00 PM on the due date
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Faxes will not be accepted.

NAME	FIRST	MIDDLE	LAST
ADDRESS	NUMBER	STREET	CITY
ZIP CODE			
EMAIL ADDRESS			
ORGANIZATION REPRESENTING:		# YEARS AS A FRESNO COUNTY	
RESIDENT:			
ORGANIZATION ADDRESS:	NUMBER	STREET	CITY
ZIP CODE			
TELEPHONE NUMBER:		DATE OF BIRTH:	
		AGE:	
CURRENT WORK POSITION/TITLE/NAME OF ORGANIZATION: (You may submit a resume if you have one.)			
RELEVANT EXPERIENCE INCLUDING CURRENT/PAST BOARD SERVICE:			



HOW WILL THE ORGANIZATION AND YOU BE AN ASSET TO FRESNO EOC?

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

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

CONFLICT OF INTEREST DECLARATION:

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

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

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

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



during the three years prior to the application.

Signed: _____ Date: _____

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

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



BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: N/A
Agenda Item #: 10 – D – 7	Director: N/A
Subject: Press Release	Officer: Elizabeth Jonasson

Recommended Action

The Bylaws Committee recommends approval of the Press Release seeking nominations to our Board of Commissioners.

Background

Every year the Bylaws Committee is tasked with updating election information, documents and processes for the year's election.

The Press Release was reviewed at the Bylaws Committee meeting on February 25. The input from that meeting was incorporated into this document.

Fiscal Impact

None.

Conclusion

If approved the release will be posted online and sent to the media in the fall, prior to the open house scheduled for September 8th.

FOR IMMEDIATE RELEASE: DRAFT

PRESS RELEASE

Fresno EOC Seeks Board of Commissioner Nominations

(Fresno, CA) Fresno Economic Opportunities Commission (Fresno EOC) is currently accepting nominations for select seats on the Board of Commissioners. Fresno EOC is governed by a twenty-four-member Board of Commissioners. One-third of the board consists of public officials or their representatives, and one-third are members of business and community groups. The remainder must be democratically elected to represent low-income residents and groups.

This year we are seeking nominations for four Community Representative seats and holding elections for Low-income Representatives of Target Areas C, B, H, & F. The term will be from January 2021 to December 2022. Visit www.fresnoeoc.org/board/election to view Commissioner Job Descriptions, nomination and voter registration forms as well as a large Target Area Map.

Representatives are a fundamental source of information on conditions and problems of poverty. Their participation and involvement on the Board, on its committees and at neighborhood levels are critical to Fresno EOC's efforts. Also important is their ability to help develop public and institutional understanding of, and support for, the programs and the positive effects those programs can have on the community.

"I feel the impact Fresno EOC has on the community speaks for itself. I am honored to serve as a Commissioner, and will continue to be a voice for my community," Linda Hayes, current Board of Commissioner.

Candidate Qualifications for Target Area Commissioners

To qualify, you must be 18 years or older, a resident of the target area, and neither an employee of Fresno EOC nor a member of the immediate family of an employee of Fresno EOC. Candidates must file a Candidate Nomination Form (you can access the forms at www.fresnoeoc.org/board/election) and submit documentation of your age and residency. These must be submitted/postmarked by THURSDAY, OCTOBER 1, 2020, by mail to "Fresno EOC Target Area Nominations", Post Office Box 992, Fresno, CA 93714, via email by 11:59 pm to elections@fresnoeoc.org or in person by 4:00 pm at 1920 Mariposa Street, Ste. 300 Fresno, CA 93721. Faxes will not be accepted.

Election Information for Target Area Commissioners

Elections will be by mail-in or in-person ballot only. Voters may register to vote at any time during the year by filling out and mailing, emailing or hand delivering the registration form by 4 pm on the due date. If registering to vote in this year's election your paperwork must be in by Wednesday, November 18, 2020. Ballots will be mailed starting in November as registration forms are received and validated. Completed ballots must be postmarked by December 9, 2020. Ballots in signed, sealed return envelopes can be submitted in person until 4:00 pm on December 9, 2020 to the Fresno EOC Internal

Audit office at 1920 Mariposa Street, Suite 300, Fresno, CA 93721. Emails and faxes will not be accepted. Results of the election will be posted after December 16, 2020.

Candidate Qualifications for Community Sector Commissioners

Community Sector Commissioners are representatives of business, industry, labor, religious, law enforcement, youth, education, social services, and/or multicultural organizations that can contribute or mobilize economic and human resources, ethnic and racial diversity and balance to the Commission as a whole, and is supportive of the mission and objectives of the Agency. Nominees must be individuals that are responsible, professional and capable; of good character and reputation; and have the understanding of and ability to perform board governance consistent with the agency's Articles of Incorporation and Bylaws. Selection priority may be given to those with expertise in early childhood education, fiscal management or accounting, a licensed attorney and a representative of Head Start.

Nomination and Selection Process for Community Sector Commissioners

Interested nominees must complete the Community Sector Nomination Form (you can access the forms at www.fresnoeoc.org/board/election). The form must be accompanied by a resolution from the organization, agency, or group that is authorizing the nomination of the candidate dated within 60 days of the nomination form. If the organization is a public entity, a letter from an authorized official is required. The form and resolution/letter must be submitted/postmarked by THURSDAY, OCTOBER 1, 2020, by mail to "Fresno EOC Community Sector Representative Nominations", Post Office Box 992, Fresno, CA 93714, via email by 11:59 pm to elections@fresnoeoc.org or in person by 4:00 pm at 1920 Mariposa Street, Ste. 300 Fresno, CA 93721. Faxes will not be accepted.

The Selection Committee of the Fresno EOC Board of Commissioners shall review and screen all eligible nominations and forward the most qualified candidates to the Board to be ratified.

About Fresno EOC

Fresno EOC, a private nonprofit organization, provides opportunities and resources to low-income Fresno County residents for over 52 years. Fresno EOC offers over 35 comprehensive community-based programs that empower individuals to thrive as healthy, self-sufficient and contributing members of our communities.

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: N/A
Agenda Item #: 10 – D – 8	Director: N/A
Subject: Target Area Public Notice	Officer: Elizabeth Jonasson

Recommended Action

The Bylaws Committee recommends approval of the Target Area Public Notice.

Background

Every year the Bylaws Committee is tasked with updating election information, documents and processes for the year's election.

The Target Area Public Notice was reviewed at the Bylaws Committee meeting on February 25. The input from that meeting was incorporated into this document.

Fiscal Impact

None.

Conclusion

If approved the documents will be posted online for the reference of the public and current and prospective commissioners.

TARGET AREA REPRESENTATIVES PUBLIC NOTICE

This is written notice to announce that Fresno Economic Opportunities Commission (Fresno EOC) is hereby holding elections for Board Commissioner Representatives of low-income Target Areas C, B, H, & F. You can view the Target Area map at www.fresnoeoc.org/board. The term will be from January 2021 through December 2022. Fresno EOC is seeking qualified candidates and voters in this election.

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

CANDIDATES FOR TARGET AREA COMMISSIONERS

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

NOMINATION PROCESS

Candidates must file a Candidate Nomination Form (you can access the forms at www.fresnoeoc.org/board) and submit documentation of your age and residency. The form, documentation and resolution/letter must be submitted/postmarked by **THURSDAY, OCTOBER 1, 2020**, by mail to "Fresno EOC Target Area Nominations", Post Office Box 992, Fresno, CA 93714, via email by 11:59 pm to elections@fresnoeoc.org or in person by 4:00 pm at 1920 Mariposa Street, Ste. 300 Fresno, CA 93721. Faxes will not be accepted.

ELECTIONS

Elections will be by mail-in or in-person ballot only. Ballots will be mailed out starting in November as registration forms are received and validated. Completed ballots must be **postmarked by Wednesday, December 9, 2020**. Ballots in signed, sealed return envelopes can be **submitted in person until 4:00pm on Wednesday, December 9, 2020** to the Fresno EOC Internal Audit office at 1920 Mariposa Street, Suite 300, Fresno, CA 93721. Emails and faxes will not be accepted. Results of the election will be posted after **December 16, 2020**. The newly elected Commissioners will be seated at the Board's regular January 2021 monthly meeting.

REGISTRATION TO VOTE

You must register to receive a ballot to vote in this election. To qualify to vote in the Fresno EOC Target Area Representative Elections, you must be 18 years or older and a resident of the target area in which you wish to vote. To register the Voter Registration Form must be submitted/postmarked by **WEDNESDAY, NOVEMBER 18, 2020**, by mail to "Voter Registration", Post Office Box 992, Fresno, CA 93714, via email by 11:59 pm to elections@fresnoeoc.org or in person by 4:00 pm at 1920 Mariposa Street, Ste. 300 Fresno, CA 93721. Faxes will not be accepted.

BACKGROUND

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

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

Fresno Economic Opportunities Commission, 1920 Mariposa Street, Suite 300, Fresno, CA

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BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: N/A
Agenda Item #: 10 – D – 9	Director: N/A
Subject: Target Area Nomination Form	Officer: Elizabeth Jonasson

Recommended Action

The Bylaws Committee recommends approval of the Target Area Representative Nomination Form.

Background

Every year the Bylaws Committee is tasked with updating election information, documents and processes for the year's election.

The Target Area Representative Nomination Form was reviewed at the Bylaws Committee meeting on February 25. The input from that meeting was incorporated into this document.

Fiscal Impact

None.

Conclusion

If approved the documents will be posted online for the reference of the public and current and prospective commissioners.



TARGET AREA REPRESENTATIVE NOMINATION FORM

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

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

By mail: Fresno EOC Elections Office Post Office Box 992 Fresno, CA 93714	By E-mail: Elections@Fresnoeoc.org By 11:59 PM on the due date	Hand delivered: Fresno EOC 1920 Mariposa Street, Suite 300 Fresno, CA 93721 By 4:00 PM on the due date
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Faxes will not be accepted.

NAME		FIRST	MIDDLE								LAST	
ADDRESS (NO P.O. BOX)		NUMBER	STREET						CITY		ZIP CODE	
TARGET AREA ADDRESS:	A	B	C	D	E	F	G	H	HOW LONG AT PRESENT			
EMAIL ADDRESS												
MAILING ADDRESS: (If different from above)												
TELEPHONE NUMBER:						DATE OF BIRTH:			AGE:			
CURRENT WORK POSITION/TITLE/NAME OF ORGANIZATION: (You may submit a resume if you have one.)												
LIST THE REASONS FOR YOUR INTEREST IN FRESNO EOC BOARD OF COMMISSIONERS:												



CURRENT/PAST MEMBERSHIP IN ORGANIZATIONS/COMMUNITY GROUPS/AFFILIATIONS:

PLEASE GIVE A STATEMENT OF QUALIFICATIONS/HOW YOU CAN CONTRIBUTE TO FRESNO EOC (This will be included on the ballot. You may use a separate sheet if necessary.)

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

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

- 1.
- 2.

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

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



- I have not been indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of the offenses above; and
- I have not had any public transactions (federal, state or local) terminated for cause or default during the three years prior to the application.

Signed: _____ Date: _____

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

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

BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: N/A
Agenda Item #: 10 – D – 10	Director: N/A
Subject: Target Area Voter Registration Form	Officer: Elizabeth Jonasson

Recommended Action

The Bylaws Committee recommends approval of the Target Area Voter Registration Form.

Background

Every year the Bylaws Committee is tasked with updating election information, documents and processes for the year's election.

The Target Area Voter Registration Form was reviewed at the Bylaws Committee meeting on February 25. The input from that meeting was incorporated into this document.

Fiscal Impact

None.

Conclusion

If approved the documents will be posted online for the reference of the public and current and prospective commissioners.

TARGET AREA VOTER REGISTRATION FORM

In order to vote in the Fresno EOC Target Area election, you must register, be 18 years or older and be a resident of the designated Target Area. Voters may register to vote at any time during the year. If registering to vote in this year's election your paperwork must be in by **WEDNESDAY, NOVEMBER 18, 2020**.

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

By mail: Fresno EOC Elections Office Post Office Box 992 Fresno, CA 93714	By E-mail: Elections@Fresnoeoc.org By 11:59 PM on the due date	Hand delivered: Fresno EOC 1920 Mariposa Street, Suite 300 Fresno, CA 93721 By 4:00 PM on the due date
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Faxes will not be accepted.

This election will be by mail-in or in-person paper ballot only. Once the registration form is received and validated, eligible voters will be mailed ballots with a return envelope to their mailing address starting in **NOVEMBER**. The ballot must be returned sealed, in the self-addressed envelope no later than 4:00pm (or postmarked) on **WEDNESDAY, DECEMBER 9, 2020**. Your signature on the return envelope must be the same as the signature on this registration form. All signatures are verified.

FIRST NAME	MIDDLE	LAST
NUMBER	STREET	CITY
ZIP CODE ADDRESS (NO P.O. BOX)		
TARGET AREA	A	B
C	D	E
F	G	H
MAILING ADDRESS: (If different from above)		
TELEPHONE NUMBER:		DATE OF BIRTH:

I CERTIFY UNDER PENALTY OF PERJURY THAT THE ABOVE IS TRUE. I HEREBY REGISTER TO VOTE IN THE FRESNO ECONOMIC OPPORTUNITIES COMMISSION TARGET AREA ELECTION AND THAT:

- I am or will be 18 years of age or older by the date of the election;
- I reside in the Target Area for which I am registering to vote.

Signed: _____ Date: _____



BOARD OF COMMISSIONERS MEETING

Date: June 24, 2020	Program: N/A
Agenda Item #: 10 – D – 11	Director: N/A
Subject: Bylaws Charter	Officer: Elizabeth Jonasson

Recommended Action

The Bylaws Committee recommends review and approval of the Bylaws Charter.

Background

One of the responsibilities of the Bylaws Committee is to conduct an annual review of the Bylaws Committee Charter. In order to fulfill that duty, it is presented here for review and input.

Fiscal Impact

None.

Conclusion

If approved the charter will be the official guiding document for the Bylaws Committee, replacing previous versions.

FRESNO ECONOMIC OPPORTUNITIES COMMISSION

BYLAWS COMMITTEE CHARTER

MODIFIED JANUARY 2017

FRESNO EOC BYLAWS COMMITTEE CHARTER

INTRODUCTION

The Bylaws Committee was established by the Board to oversee processes by which the Board conducts itself and adds new Commissioners. Unless the commissioners otherwise designate, committees shall conduct their affairs in the same manner as is provided in these bylaws for the conduct of the affairs of the Board of Commissioners, with such changes in the context of such provisions as are necessary to substitute the committee and its members for the Board of Commissioners and its members.

PURPOSE

To act as a resource and oversight arm for the Board of Directors by maintaining the Agency's Bylaws, Policies and Procedures and having responsibility for Board recruitment and development. This provides the Board with clear guidelines for accomplishing their responsibilities while following proper standard operating procedures and protocols.

MEMBERSHIP

The Bylaws Committee shall be composed of five (5) Commissioners, with at least one from each tripartite sector. The committee members and chair shall be appointed by the Board Chair and approved by the board and shall serve at the pleasure of the board.

Fresno EOC staff, assigned by the Board Secretary, shall serve as the Committee Secretary.

QUORUM

A quorum shall be established at the beginning of all meetings. A quorum shall equal a majority of the Commissioners assigned to the committee. Participation in a meeting through the use of conference telephone or electronic video screen communication pursuant to Article VIII of the Corporation's Bylaws constitutes presence at that meeting. Should a meeting not meet quorum requirements or lose the quorum at some point during the meeting, the meeting may proceed with informational items however no action, other than adjournment, may be taken.

SCOPE

Subject to the approval of the board, the committee is granted the authority to:

- A. review and revise the bylaws and policies and procedures of the organization;
- B. oversee the Target Area election and the Community Sector appointment processes;
and
- C. conduct the annual board self-evaluation.

RESPONSIBILITIES AND DUTIES

Section 1. Bylaws

- A. Maintain an official text of the Bylaws, incorporating all changes as adopted by the organization.
- B. Create and maintain a Policies and Procedures Manual.
- C. Interpret any bylaws questions and implement solutions to bylaws related problems.
- D. Consider and recommend bylaw amendments.
- E. Coordinate annual review of the organization's articles of incorporation and bylaws.

Section 2. Training and Evaluation

- A. Oversee Commissioner orientation and training.
- B. Coordinate the board's periodic evaluation process of itself and the organization's governance structure, policies and procedures.

Section 3. Commissioner Election and Appointment

- A. Draft Commissioner reference and election documents such as job descriptions and guidelines.
- B. Administer the Target Area board member democratic selection process.
- C. Meet as the Selection Committee to recommend candidates for Community Sector board positions.
 - 1. The Selection Committee shall meet as needed with the purpose of interviewing qualified candidates for Community Sector board positions and making recommendations to the Board.
 - 2. The Selection Committee shall have 5 members and be comprised of Bylaws Committee members that are not Community Sector Representatives up for reappointment that year.
 - 3. If needed, the Board Chair will appoint Commissioners that are not Community Sector Representatives up for reappointment that year to the Selection Committee for a total of 5.
- D. Ensure that the board fills vacancies promptly.

MEETINGS

All Commissioners who are not members of the committee may attend meetings of the committee but may not vote. If more than 11 Commissioners attend the meeting, only committee members may comment.

Section 1: Frequency

A meeting schedule for the year is prepared and approved at the Board Annual meeting. The Committee will meet at least four times a year, with authority to convene additional meetings or reschedule, as circumstances require. Meetings will be held without restrictions or time constraints.

Section 2: Agenda

The Committee Chair will approve the agenda for the committee's meetings and any member may suggest items for consideration. Written materials will be provided to the committee as far in advance of the meeting as possible.

Section 3: Minutes

The committee shall keep a record of its actions and proceedings, and when required by the board, shall make a report of those actions and proceedings to the board.

Minutes will be prepared after each committee meeting by the Committee Secretary. The Committee Chair approves the minutes for inclusion and approval in the next committee packet.

**COUNTY-WIDE POLICY COUNCIL
MINUTES**

May 20, 2020

CALL TO ORDER	The meeting was called to order at 6:37 p.m. by Manuel Camarillo, CWPC Chairperson via Zoom Call.
ROLL CALL	The roll was called by Jalyssa Jenkins, CWPC Secretary. The following delegates were present: Karina Anguiano, Mashona Buma, Erande Alvarez Arguello, Jalyssa Jenkins, Vanessa Gonzalez, Mary Williams, Minerva Sanchez, Lisett Rodriguez, Gustavo Arevalos, Juan Morales, Yessenia Magallon, Candace Liles, Mariana Mena, Carol Perez, Silvia Rodriguez, Anallely Franco, Lorena Tapia, Marisol Villa, Antonio Basilio, Sandra Guerrero, Maria Jaramillo, Manuel Camarillo, Ily Figueroa, Yared Padilla, Carlos Lopez, Erica Sandoval, Minerva Villa, William Trigueros, Sonia Tiznado, Maria Cervantez, Julio Romero, Jeorgina Padilla, Michelle Haaland, Natisha Goins, Zina Brown-Jenkins. Michael Reyna, Lupe Jaime-Mileham and Jimi Rodgers. A quorum was present.
APPROVAL OF PREVIOUS MINUTES	<u>Motion</u> to approve the April 22, 2020 CWPC Minutes as written and read was made by Mariana Mena and seconded by Socorro Rangel. Motion carried.
FRESNO EOC PROGRAM REPORT –	<p>Gabriela Romero, Community Services Program Manager, for Fresno EOC Food Distribution, informed delegates at tonight's meeting of the services provided by the program.</p> <p>Ms. Romero shared that Food Distributions are limited until further notice. Currently Fresno EOC is providing Food Distribution in Orange Cove, Fowler, Parlier, Del Rey and Cantua Creek.</p> <p>In addition, if you go into Google and type in Food Locator it will direct you to the nearest Food Distribution site in your community.</p>
COMMUNITY REPRESENTATIVE REPORTS	Natisha Goins, Community Representative for Fresno EOC Women, Infants and Children (WIC) program shared that currently the WIC Offices are operating via phone calls only. No walk-in clients are permitted at the WIC Offices.
FRESNO EOC COMMISSIONERS' REPORT	<p>Zina Brown-Jenkins, Fresno EOC Commissioner, informed delegates at tonight's meeting of the February 26, 2020 Fresno EOC Board minutes. This information was mailed to delegates prior to tonight's meeting.</p> <p>Ms. Brown-Jenkins reviewed items from the February 26, 2020 EOC Board Meeting:</p> <p><u>Transforming and Inspiring:</u> Shawn Riggins, Local Conservation Corp Director, presented a video for TCC project. LCC is participating in the TCC project and partnering with Fresno Street Saints and Energy Services to install solar for 130 homes and weathering 100 homes in South West Fresno.</p> <p><u>2020 Census Presentation:</u> Elizabeth Jonasson, Strategy and Communication Officer, presented the 2020 Census Board Updates on how Fresno EOC programs are participating and doing outreach to ensure an accurate count of our community and to promote the 2020 Census.</p> <p>Ms. Brown-Jenkins encouraged delegates to fill out the 2020 Census survey. If you have not received the 2020 Census survey, contact Fresno EOC for assistance.</p>

**FRESNO EOC
COMMISSIONERS' REPORT
(Cont.)**

Food Express Bus Locations/Times:

- Mental Health Systems - 10:05 a.m. to 11:05 a.m.
- Manchester Center - 11:14 a.m. to 12:14 p.m.
- Franciscans Estates - 12:58 p.m. to 1:58 p.m.
- Hacienda Maribela - 2:06 p.m. to 3:06 p.m.
- Legacy Commons - 3:10 p.m. to 4:10 p.m.

May 26, 2020 from 6:00 p.m. to 8:00 p.m. "Out for Mental Health Fresno County Virtual Gathering" is open to the public.

May 27, 2020 from 10:00 a.m. to 11:30 a.m. "Human Trafficking, LGBTQ and Population Webinar" is open to the public.

Contact the Fresno EOC LIHEAP Program for assistance with your PG&E bill.

Rosa M. Pineda, Assistant Director – Head Start, informed delegates that meal distributions would continue for the Head Start 6 hour classes and CSPP classes.

Kathleen Shivaprasad, Head Start Director 0 to 5, informed delegates that meal distributions would continue for the Early Head Start program. Early Head Start operates year-round.

Motion to approve the Fresno EOC Commissioners' Minutes from February 26, 2020 was made by Silvia Rodriguez and seconded by Antonio Basilio. Motion carried.

**PERSONNEL COMMITTEE
REPORT**

Yessenia Magallon, CWPC Personnel Committee Chairperson, informed delegates of the Personnel Committee Report, which is presented monthly to CWPC. This information was distributed to delegates at tonight's meeting.

Ms. Magallon reported approval was needed for hiring/separation/job descriptions, personnel actions of Early Head Start and Head Start staff, as well as eligibility lists created.

Motion to approve Personnel Committee Report for May 20, 2020 was made by Gustavo Arevalos and seconded by William Trigueros. Motion carried.

**MONTHLY FINANCIAL
STATUS REPORTS**

Jalyssa Jenkins, CWPC Secretary, informed delegates of the Monthly Financial Status Report for Early Head Start and Head Start programs for March 2020. These reports were mailed to delegates prior to tonight's meeting.

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

After a brief question and answer period, motion to approve the Monthly Financial Status Reports for March 31, 2020 for Early Head Start and Head Start was made by William Trigueros and seconded by Lisett Rodriguez. Motion carried.

ADA REPORTS

Jalyssa Jenkins, CWPC Secretary, informed delegates of the March 2020 Average Daily Attendance (ADA) Report for the Early Head Start and Head Start Center Base (Duration and CSPP Full Day/Full Year) programs. These reports were mailed to delegates prior to tonight's meeting.

For March 2020, the overall ADA for Early Head Start is at 81.5%; the total program is currently 100% enrolled.

The Center Base program (Duration and CSPP Full Day Full Year) ADA for March 2020 is 80%. The year-to-date Center Base program (Duration and CSPP Full Day/Full Year) ADA for August 2019 to March 2020 is 82%. The total Center Base (Duration and CSPP Full Day Full Year) enrollment is at 99.8%.

ADA REPORTS (Cont.)

The Home Base (HB) program ADA for March 2020 is 85%. The year-to-date Home Base program ADA for August 2019 to March 2020 is 82%. Total Home Base enrollment is at 97%. After a brief question and answer period, motion to approve the ADA Reports for Early Head Start, Head Start Center Base and Home Base for March 2020 was made by Silvia Rodriguez and seconded by Erica Sandoval. Motion carried.

CORONAVIRUS AID, RELIEF,
AND ECONOMIC SECURITY
(CARES) ACT 2020

Kathleen Shivaprasad, Head Start Director 0 to 5, informed delegates at tonight's meeting of the Early Head Start/Head Start Coronavirus Aid, Relief, and Economic Security (CARES) Act 2020 Application. This information was mailed to delegates prior to tonight's meeting.

Ms. Shivaprasad shared the following:

Staff recommends ratification of an application that was submitted to the Office of Head Start (OHS) on May 15, 2020, for Coronavirus Aid, Relief, and Economic Security (CARES) Act funding in the amount of \$886,820 for unexpected expenses incurred as a result of Head Start 0 to 5's response to the unique circumstances of the COVID-19 pandemic.

On April 3, 2020, in the Head Start Enterprise System, OHS released to grantees information regarding the opportunity to apply for CARES Act funding. The preliminary information indicated that the amount of funding for which agencies could apply would be prescribed later based on a formula incorporating enrollment numbers as of February 2020 and the grantee's funding award for a current fiscal year.

On April 30, we received the information that Fresno EOC Early Head Start was allotted \$89,320 and Head Start was allotted \$797,500. Head Start 0 to 5 has chosen to apply COVID-19 funding to purchases of: technology infrastructure and remote access for staff, children and families; deep cleaning services and equipment; personal protective equipment to safeguard the health of children, families; and additional teaching staff to accommodate more class sessions due to the smaller number of children per classroom.

Authorization of both the County-Wide Policy Council and the Fresno EOC Board are required for this application. The Fresno EOC Board authorized COVID-19 funding at their meeting on April 29, 2020. The Head Start 0 to 5 Executive Board learned of the opportunity to apply for these at their May 6, 2020 meeting. The County-Wide Policy Council met on April 22, prior to the receipt of the formula information. Approval from the full County-Wide Policy Council is being requested at tonight's meeting.

At this time, Emilia Reyes, Chief Executive Officer for Fresno EOC introduced herself to the delegates at tonight's meeting.

After a question and answer period, motion to approve the Coronavirus Aid, Relief, and Economic Security (CARES) Act 2020 Application was made by William Trigueros and seconded by Ily Figueroa. Motion carried.

At this time, Gustavo Arevalos, CWPC Vice-Chairperson continued with meeting due to Manuel Camarillo was encountering issues with his cell phone.

EARLY HEAD START
SELECTION CRITERIA AND
HEAD START
SELECTION CRITERIA

Kathleen Shivaprasad, Head Start Director 0 to 5, informed delegates of the Early Head Start Selection Criteria and Head Start Selection Criteria. This information was mailed to delegates prior to tonight's meeting.

Ms. Shivaprasad shared that the Early Head Start and Head Start Selection Criteria was presented to the Planning and Evaluation Committee last month. The committee recommended that the Selection Criteria for Early Head Start and Head Start include specific language on Adverse, Childhood, Experiences (ACEs).

The Head Start Selection Criteria and Early Head Start Selection Criteria's were revised to align with each other and include ACES verbiage.

**EARLY HEAD START
SELECTION CRITERIA AND
HEAD START
SELECTION CRITERIA (cont.)**

It was agreed upon that an asterisk would be added to clarify that 3-year-old children include children who are 2 years and 5 months old to 2 years and 11 months old at the time of the application. It will also indicate that they would receive the same amount of points as a 3-year-old child, as a child must turn 3 years old by September 1st.

After a lengthy question and answer period, motion to approve the Early Head Start Selection Criteria and Head Start Selection Criteria, was made by William Trigueros and seconded by Silvia Rodriguez. Motion carried.

**CWPC GOVERNANCE
QUESTIONNAIRE 2020**

Nidia Davis, Family/Community Services Manager, informed delegates of the CWPC Governance Questionnaire 2020. This information was mailed to delegates prior to tonight's meeting.

Ms. Davis shared that the Governance Questionnaire is presented to the CWPC body annually. The input/comments from the survey will provide us information on your experience with the CWPC in order to make the process better. Please remember to mail the survey in the self-stamped addressed envelope provided to you.

DELEGATE APPRECIATIONS

Patricia Gonzalez de Martinez, Early Head Start Family Engagement/Staff Development Coordinator and Marisela Acosta, Parent Engagement Coordinator, gave thanks to all the delegates that participated in 2019-2020 CWPC meeting and Local Parent Council (LPC) meetings. They thanked them for their dedication in giving their time to the Early Head Start/Head Start programs for their children.

A certificate was mailed to all the Delegates and Community Representatives for their commitment this past school year to the Early Head Start and Head Start programs.

At this time, Manuel Camarillo, CWPC Chairperson, was able to re-connect into the meeting.

**CWPC SUMMER MONTH
(JUNE, JULY, AUGUST)
MEETINGS**

Nidia Davis, Family/Community Services Manager, informed delegates at tonight's meeting of explanation of the CWPC Summer Month (June, July, August) Meetings.

Ms. Davis informed delegates that the CWPC By-Laws indicate that for the summer months (June, July and August) the Executive Board will act on behalf of the CWPC if no quorum is met. During the summer months there is only one meeting per month held and will take place at Fresno EOC Executive Plaza at 6:00 p.m., if the shelter-in-place has been lifted. If we continue sheltering-in-place then the CWPC meetings will be conducted via Zoom call. All delegates will continue to receive the monthly CWPC packet.

Ms. Davis encouraged all delegates to continue to attend the CWPC meetings during the summer months in order to make important decisions for the incoming new children/parents for the 2020-2021 school year.

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

Kathleen Shivaprasad, Head Start Director 0 to 5, Rosa M. Pineda, Assistant Director – Head Start and Patricia Gonzalez de Martinez, Early Head Start Family Engagement/Staff Development Coordinator informed delegates of the Early Head Start/Head Start Monthly Program Update Report (PUR). This information was mailed to delegates prior to tonight's meeting.

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

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

At this time, Emilia Reyes, Fresno EOC Chief Executive Officer, informed delegates of the Quality Improvement Plan (QIP) that the program has been working on to bring the agency into compliance.

The Office of Head Start has requested the agency complete the Quality Improvement Plan in regards to specific financial issues and concerns on internal control. The program/agency is

EARLY HEAD START/
HEAD START MONTHLY
PROGRAM UPDATE REPORT
(PUR) (cont.)

being monitored using the QIP in order to resolve the issues. OHS has given the agency six months to comply and resolve the specific issues/concern. The deadline is July 21, 2020. A main requirement of the QIP is that management is communicating with the CWPC and the Fresno EOC Board of Commissioners. In addition, as CEO, my involvement is making sure that we are meeting all the expectations from OHS. Currently we are right on target in meeting the requirements in order to be in-compliance. If OHS does not accept our QIP, the Head Start Program may be in jeopardy for future funding.

ANNOUNCEMENTS

Jalyssa Jenkins, CWPC Secretary, made the following Announcements:

- A. May 21, 2020 – Last Day for Center Base Classes (3.5 Hour Classes)
- B. May 21, 2020 – Last Day for Center Base Children Head Start Braided (7.5 Hour Classes)
- C. May 22, 2020 – Last Day for Home Base Classes
- D. May 25, 2020 – Memorial Day – Holiday
- E. June 17, 2020 – Last Day for Center Base Children (All 6 Hour Classes)
- F. June 17, 2020 – Next CWPC Meeting via Zoom at 6:00 p.m.

ADJOURNMENT

There being no further business to discuss, motion to adjourn meeting was made by William Trigueros and seconded by Yared Padilla. Motion carried.

The meeting adjourned at 9:18 p.m.

Submitted by:

Esther Lepe
Recording Secretary

**Fresno EOC Sanctuary and Support Services
Sanctuary Advisory Board Meeting Minutes
Thursday, March 5, 2020**

MINUTES

Tom Nino, Chair <i>Social Services Representative</i>	P	Cynthia Cervantes <i>Health Representative</i>	X
Amparo Cid Fresno EOC Commissioner	X	<i>Law Enforcement - Open</i>	N/A
Amy Arambula <i>Fresno EOC Commissioner</i>	P	<i>Business Representative – Open</i>	N/A
Felipe De Jesus Perez Fresno EOC Commissioner	X	<i>Sanctuary Representatives (Varies)</i>	X
Michael Reyna <i>Fresno EOC Commissioner</i>	P		

P = Present, A = Absent, X = Excused Absence

Staff Present:

Misty Gattie-Blanco, Sanctuary Director
Chrystal Streets, Housing Services Manager
Sarah Johnston, CVAHT Manager

Michelle L. Tutunjian, Enterprise Officer
Anita Ponce, Program Assistant

I. CALL TO ORDER

The meeting was called to order by Tom Nino, Chair at 12:07 p.m.

Arambula suggested Angie Isaak for Law Enforcement seat who recently retired.
Reyna recommends Dr. Fobear, who has been working with the LGBTQ's studies.
Tutunjian recommended Cheryl Vieira, School Psychologist from Office of the Fresno County Superintendent of Schools.

Gattie-Blanco thanked the board for their recommendations and will extend invitations to see if they're interested in participating.

II. APPROVAL OF AGENDA

M/S/C - Arambula/Reyna to approve the agenda as presented. All in favor.

III. APPROVAL OF PREVIOUS MINUTES

December 10, 2019 Meeting Minutes

M/S/C - Arambula/Reyna to approve Meeting Minutes. All in favor.

IV. PROGRAM ACTIVITY REPORTS

M/S/C - Reyna/Arambula to approve Program Activity Reports. All in favor.

Previously emailed (A-D) and distributed to the committee.

A. Permanent Housing

Arambula inquired how goal benchmarks are set; Gattie-Blanco shared set goal is determined from the funder and explained how some clients already exist as of day 1 of funding.

Arambula inquired about Master Leasing, Gattie-Blanco stated there are several component types, and explained Master Leasing, the agency leases the unit and sub-leases to client. Rental Assistance the client leases the unit and agency assists with a portion or all of the rent, similar to section 8. Rapid Re-Housing is a timed assistance with a maximum of two years of assistance.

B. Shelters

Arambula asked for clarification of the goal charts, Gattie-Blanco explained the goals. Reyna inquired what the reason is for the decrease in Intake numbers. Streets explained there is a month missing from the data as noted. Gattie-Blanco explained the reports are based on grant cycles.

C. Youth Bridge Housing

Gattie-Blanco shared these are the newest projects with the city for 2 units and 4 beds up to 6 months of stay.

D. Outreach and Navigation

No questions or clarification needed.

E. Central Valley Against Human Trafficking (CVAHT)

Reyna inquired what type of “legal services provided” category on CalOES: Human Trafficking Victim’s Assistance Program Variance Report is, Johnston shared this from the old funding cycle, which was supposed to be for two years, and this grant has been extended twice and goals were not reset. Legal services includes educating individuals on their rights, legal research, legal referral, interpretation of restraining order, etc.

Johnston shared on OVC: Integrated Services for Minor Victims of Human Trafficking report indicates “0” on Implementation of Minor Empowerment Group and Parent Support Group due to hiring issue.

Reyna inquired if there are any internal candidates qualified for the position. Johnston shared there was a conditional hire but were not able to clear background, Johnston shared that process takes very long. Reyna inquired if we have met with HR, Gattie-Blanco shared a meeting has already taken place with Glenn Elizarde, Recruitment Coordinator, to assist in promoting job opening.

Gattie-Blanco informed the board the LGBTQ+ Center is the only project that does not have any required reporting at this time; however, we are currently in the process of creating one. Reyna inquired what the matrix would look like for the LGBTQ+ Center, Gattie-Blanco stated she is currently researching to determine what data will be required, from CSBG in addition to additional data such as clients accessing drop-in, groups, etc.

Tutunjian suggested including a one-page syllabus for the various projects to assist board members. Gattie-Blanco will work on developing a legend to assist board members.

V. PROGRAM GRANT TRACKER

Grant Tracker

Gattie-Blanco gave an overview of the Grant Tracker and highlighted new grants submitted for LGBTQ+ Center. Arambula stated she likes the format.

Reyna inquired who is overseeing Safe Place, Gattie-Blanco shared it’s being overseen by herself, Streets and Latasha Marin. Reyna inquired how many new Safe Place sites have

been added since Martinez left, Gattie-Blanco shared we have not recruited. Gattie-Blanco shared there is no funding for this project but we are researching, and reviewing/developing protocols and trainings.

MEETING ADJOURNED at 1:21 PM

Respectfully Submitted,
Misty Gattie-Blanco
Sanctuary Director

**FRESNO EOC SCHOOL OF UNLIMITED LEARNING
GOVERNING COUNCIL MEETING**

SOUL – Sanctuary Theater, 2336 Calaveras
Tuesday, February 11, 2020

MINUTES

I. Meeting called to order by Jeanne Starks at 8:08 a.m.

II. Roll call facilitated by Terry Allen

Voting Members	Present	Excused	Absent	Non-Voting Members	Present	Excused	Absent	Staff	Present	Excused	Absent	Guests
Michael Allen, Community Rep			X					Michelle Tutunjian	X			
Terry Allen, Ed.D., Retired Teacher Rep	X							Emilia Reyes		X		
Zina Brown-Jenkins, EOC Commissioner			X									
Jeff Davis, Director Employ & Training	X											
Felipe De Jesus Perez			X									
Corinne Florez, Community Rep	X											
Misty Franklin, EOC Commissioner			X									
Lupe Jaime-Mileham			X									
Larry Metzler, Cultural Arts Rotary Interact Club		X										
Mike Petrovich Ph.D, Retired Men Hlth Rep	X											
Chuck Riojas, Community Member	X											
Jimi Rodgers, EOC Commissioner	X											
Jeanne Starks, Chair , Retired Law Enf Juv Prob	X											
Benita Washington, FSU Social Worker Rep	X											
Parent Rep Maria Amaro Morales Alt Parent Rep:		X										
Student Rep's (2) Isaias Ayala, Madison Greer Alternative Student Rep Angelina Pulaski	X X X											
Rena Failla, Staff Rep	X											
Courtney Griffin, Staff Rep	X											
Sam Hairston, Career	X											
Joseph Turner, Teacher Rep	X											
Mark A Wilson, Principal	X											

III Approval of Minutes

The December 10, 2019 minutes were approved as read M/S/C Washington/Petrovich

IV. School Accountability Report Card (SARC)

Dr. Wilson presented the School Accountability Report Card (SARC) to the Council. Each school year, every school in California is required by state law to produce an annual report card that summarizes student assessment results disaggregate by student subgroups. This report also includes high school graduation rates, and teacher qualifications. This allows the public to evaluate and compare schools for student achievement, the school environment, resources and demographics. A motion was made to ratify the School Accountability Report Card (SARC). M/S/C Rodgers/Washington

V. 2020-2021 Safe School Plan

SOUL's Safe School Plan is developed each year using Fresno Unified School District template. All charter schools are required to submit each year by March 1st to their chartering agency. The Safe School Plan delineates protocol for SOUL staff in case of campus emergencies, Fire, Earthquake, campus lockdown, or Pandemic Influenza. Dr. Wilson shared that SOUL is researching the purchase of a new Public Announcement (PA) system. There are 3 amendments to the document: page 8, an X should be placed under "Order in process" for a PA system, instead of N/A. On page 9, an X should be placed under "Checked and In order" for Staff wear ID badges instead of N/A and on page 11, the "Secondary Alternate Site" should be designated as Dickey Playground, 1515 Divisadero St., Fresno, CA 93721, instead of Fresno EOC Sanctuary Youth Shelter. A motion was made to approve the 2020-2021 Safe School Plan with the revisions. M/S/C Allen/Rodgers

VI. Updated Local School Wellness Policy

On January 21, 2020 the California Nutrition Services Division of the California Department of Education completed its 5-year audit of SOUL's Nutrition program. The audit went very well, just a few language changes needed to be added to the Local School Wellness Policy. As noted in the Policy number 5, letter a, "*defined as one half hour before*" needs to be deleted and "*defined as midnight before the official school day begins until one half hour after the official school day ends*" added. The last page states the USDA Department of Agriculture, Civil Rights regulations and policies to the Local School Wellness Policy. Dr. Wilson commended Courtney Griffin and Michael Potts for an excellent job with the audit. A motion was made to approve the Updated Local School Wellness Policy. M/S/C Davis/Petrovich

VII. Change in Governing Council Member Status

Dr. Wilson shared how honored SOUL is to have Chuck Riojas remain on the Governing Council, changing his status from EOC Commissioner to Community Member, School to Career Representative.

Eddie Ybarra, Fresno City Parks and Recreation Representative has resigned from the Governing Council. A motion was made to approve the Governing Council Member Status Changes. M/S/C Washington/Petrovich

VIII. SOUL Update

SOUL's demographic information for the school enrollments, attendance, academic highlights, and activities as reflected on the Principal's report were reviewed by the council. Additional items discussed:

- The Intro into Apprentice class will begin at SOUL on February 12th with 7 students. SOUL is the first high school to pilot this Multi Core Craft curriculum that will begin with an electricians course. The Council discussed how the course outcomes will be assessed. Dr. Wilson thanked Chuck Riojas for providing this opportunity to the students at SOUL.
- Benita Washington sent a college scholarship application to Rena Failla to make available to

our students.

- Dr. Wilson thanked Jeff Davis and Employment and Training for the support they have given to SOUL students to prepare them for the work force and placing them with employment.
- Madison Greer shared that in December the Interact Club students decorated and donated 10 Christmas wreaths, sang Christmas carols and ate cookies with the residents at the Rehab Center of Fresno.
- Isaias Ayala reported on SOUL's Interact Club working toward their goal to be awarded the Rotary International Presidential Award. The criteria to receive this award requires the local Interact Act Club to provide contributions to international and local recipients. SOUL is planning to donate 25% of the profit they raised to a high school in Tanzania Africa involved with the International Rotary Interact Club. Locally, in January, SOUL's Interact Club provided 50 backpacks filled with personal hygiene items, a first aid kit, socks, snacks and water for homeless individuals and families in Fresno.
- February 4, 2020, Career Day was a huge success. Angie Pualski help organize and orchestrate Career Day. She mentored one of the juniors involved on how to coordinate the activities of Career Day for next year. The students really enjoyed the various career presenters that were showcased. Students also meet with the US Military representatives and heard from SOUL Alumni. Terry Allen mentioned that he would like to share about the Peace Corp at next year Career's Day. The Council discussed the information that was provided.
- Channel 30 aired a report on SOUL highlighting Isaias Ayala and what SOUL has to offer students that need an alternative high school that provides leadership training and support.
- Elijah Squire was one of the top 3 finalists for the Zimmerman Boys and Girls club scholarship recipient.
- Fresno Unified will be conducting their annual visit on Tuesday, February 18, 2020.
- WASC will be visiting SOUL on April 21, 2020.

IV. Other Business

The next Governing Council meeting will be held on Tuesday, March 10, 2020

X. Public Comment

None at this time

XI. Adjournment of Meeting

A motion was made to adjourn the Governing Council meeting at 10:15 am.

M/C/S Florez/Hairston

Submitted by Terry Allen ED.,D.