



## **FINANCE COMMITTEE MEETING AGENDA**

**December 9, 2020 at 12:00 p.m.**

<b>1. CALL TO ORDER</b>	<b>Action</b>	
<b>2. ROLL CALL</b>		
<b>3. APPROVAL OF AGENDA</b>	<b>Approve</b>	
<b>4. APPROVAL OF NOVEMBER 9, 2020 MINUTES</b>		
A. November 9, 2020 Finance Committee Minutes	<b>Approve</b>	Page 3
<b>5. FINANCIAL REPORTS: SEPTEMBER/OCTOBER 2020</b>	<b>Accept</b>	
A. Agency Financial Statements		Page 5
B. Head Start Financial Status Report		Page 8
<b>6. WORKERS' COMPENSATION INSURANCE RENEWAL</b>		
A. Workers' Compensation Insurance Renewal	<b>Approve</b>	Page 11
<b>7. ACCOUNTING POLICIES &amp; PROCEDURES UPDATE</b>		
A. Accounting Policies and Procedures Updates	<b>Approve</b>	Page 29
<b>8. HHS HEAD START 2019 SF-429</b>		
A. HHS Head Start 2019 SF-429	<b>Approve</b>	Page 51
<b>9. HHS HEAD START 0-5 MONITORING STATUS UPDATE</b>		
A. HHS Head Start 0-5 Monitoring Update	<b>Information</b>	Page 108
<b>10. NON-COMPETITIVE PROCUREMENT</b>		
A. Non-Competitive Procurement	<b>Information</b>	Page 130
<b>11. HEALTH INSURANCE REPORT</b>		
A. Health Insurance Report	<b>Information</b>	Page 131
<b>12. INVESTMENT REPORT</b>		
A. Investment Report	<b>Information</b>	Page 133
<b>13. VARIANCE REPORTS</b>	<b>Information</b>	
A. Employment & Training		Page 134
B. Food Services		Page 147

#### **14. OTHER BUSINESS**

• Next Meeting: Wednesday, January 13, 2020 At 12:00 Pm

#### **15. ADJOURNMENT**



**FINANCE COMMITTEE MEETING**

**Monday November 9, 2020**

**12:00 p.m.**

**MINUTES**

**1. CALL TO ORDER**

Charles Garabedian, Chair, called the meeting to order at 12:05 PM.

**2. ROLL CALL**

Roll was called and a quorum was established.

COMMITTEE MEMBERS	PRESENT	STAFF	
Charles Garabedian (chair)	✓	Jim Rodriguez	Heather Brown
Amy Arambula		Elizabeth Jonasson	Thelma Harrison
Oliver Baines	✓	Rebecca Heinricy	Darlene Trujillo
James Martinez	✓	Steve Warnes	
Itzi Robles			
		<b>GUEST:</b>	Mark Tucker

**3. APPROVAL OF AGENDA**

*M/S/C – Garabedian/Martinez to approve the agenda. All in favor.*

**4. APPROVAL OF MINUTES**

A. October 22, 2020 Finance Committee Minutes

*M/S/C – Garabedian/Martinez to approve the October 22, 2020 meeting minutes. All in favor.*

**5. FINANCIAL REPORTS: SEPTEMBER 2020**

A. Agency Financial Statements

Steve Warnes, Assistant Finance Director, presented the Statement of Activities for the ninth-month period ending September 30, 2020. Warnes reported total cash revenue of \$66,679,383; in kind revenue of \$26,734,709; total revenue and support of \$93,414,092; grant revenue of \$49,571,459 at 60% of budget; personnel costs of \$44,082,855 at 67% of annual budget; total cash expenditures of \$66,454,723 at 64% of annual budget; and total expenditures of \$93,189,432; and net operating surplus of \$224,660. In comparison, in the preceding year the agency had total revenue of \$95,049,696 including in-kind revenue of \$26,477,503.

Warnes also presented the Statement of Financial Position as of September 30, 2020 which reported total assets of \$52,413,332; total liabilities of \$23,848,723; health insurance reserve of \$3,400,334; and a total fund balance of \$28,564,609.

B. Head Start Financial Status Report

Darlene Trujillo, Accounting Manager, presented the September 30, 2020 Head Start and Early Head Start Financial Status Reports:

HS/EHS	Annual Budget	Expenses	% of Budget
Head Start Basic	\$39,669,844	23,534,697	59%
Head Start T&TA	\$390,276	\$73,006	19%
Early Head Start Basic	\$5,751,707	\$3,430,029	60%
Early Head Start T&TA	\$106,922	\$17,268	16%

Trujillo reported the September 2020 credit card balance was \$18,212 for Head Start and \$2,663 for Early Head Start.

**M/S/C** –Martinez/Garabedian to accept the Agency and Head Start financial reports presented. All in favor.

## 6. HEALTH INSURANCE STOP LOSS RENEWAL

### A. Health Insurance Stop Loss Renewal

Mark Tucker from Alliant Employee Benefits who serves as the Agency's health benefit consultant was introduced to present the Health Insurance Stop Loss Renewal.

Stop Loss History	2021	2020	2019	2018	2017
Premiums	\$1,086,991	\$1,252,052	\$1,040,709	\$852,925	\$817,584
Deductible	\$200,000	\$175,000	\$175,000	\$175,000	\$125,000

The stop loss insurance is being recommended for renewal with Voya at an increased deductible of \$200,000 (current year is \$175,000) per claimant for an estimated premium of \$1,086,991. Current year's premium is \$1,252,052; this represents a 13% decrease in the premium costs. Policy will be effective January 1, 2021. Additionally, the separate organ transplant insurance policy will renew with an annual premium of \$60,317, which is a 12% increase from the 2020 premium of \$53,853.

There were no questions.

**M/S/C** – Martinez/Baines to pass the Health Insurance Stop Loss Renewal. All in favor

## 7. AGENDA UPDATE

Due to the loss of internet services at the Fresno EOC's downtown location, informational items 7-11 were tabled for presentation at the December 2020 Finance Committee meeting.

## 8. ADJOURNMENT

**M/S/C** – Garabedian/Martinez to adjourn the meeting at 12:20 P.M.. All in favor.

Respectfully submitted,

Charles Garabedian, Chair



## FINANCE COMMITTEE MEETING

<b>Date:</b> December 9, 2020	<b>Program:</b> Finance
<b>Agenda Item #:</b> 5	<b>Officer:</b> Rebecca Heinricy
<b>Subject:</b> Financial Reports	<b>Officer:</b> Jim Rodriguez

### Recommended Action

Staff recommends Committee acceptance for full Board consideration of the unaudited consolidated Financial Statements as of October 2020 and the acceptance of the unaudited Financial Status Report for the Head Start 0-5 program as of October 2020.

### Background

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

### Fiscal Impact

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

As of October 31, 2020, the Agency had preliminary revenue of \$101.9 million, including \$25.3 million of in-kind contributions, and net operating surplus of \$224,054. In comparison, the Agency had revenue of \$108.2 million including in-kind of \$29.8 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)

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATEMENT OF ACTIVITIES**  
**For The Ten Month Period Ended October 31, 2020 and 2019**

	<b>A</b>	<b>B</b>	<b>A - B</b>	<b>C</b>	<b>D</b>	<b>B - D</b>
	<b>BUDGET JAN - DEC 2020</b>	<b>ACTUAL OCTOBER 2020</b>	<b>BUDGET BALANCE REMAINING</b>	<b>ACTUAL JAN - DEC 2019</b>	<b>ACTUAL OCTOBER 2019</b>	<b>ACTUAL 2020 vs 2019 Differences</b>
<b>REVENUES AND SUPPORT</b>						
GRANT REVENUE	\$ 82,029,680	\$ 57,188,637 70%	\$ 24,841,043	72,958,177	\$ 59,068,458	(1,879,821)
GRANT REVENUE - LENDING CAPITAL	-	438,674	(438,674)	1,780,014	131,700	306,974
CHARGES FOR SERVICES	16,426,275	13,728,404 84%	2,697,871	15,642,372	13,627,711	100,693
OTHER PROGRAM REVENUE	3,536,400	3,009,485 85%	526,915	4,312,232	3,097,544	(88,059)
CONTRIBUTIONS	69,685	79,704 114%	(10,019)	327,748	312,186	(232,482)
MISCELLANEOUS INCOME	219,265	98,523 45%	120,742	244,210	346,630	(248,107)
INTEREST & INVESTMENT INCOME	96,000	105,686 110%	(9,686)	182,609	144,779	(39,093)
AFFILIATE INTEREST INCOME	977,720	793,365 81%	184,355	957,410	722,965	70,400
RENTAL INCOME	1,256,595	1,069,182 85%	187,413	1,242,500	1,034,780	34,402
<b>TOTAL CASH REVENUE</b>	<b>\$ 104,611,620</b>	<b>\$ 76,511,660 73%</b>	<b>\$ 28,099,960</b>	<b>\$ 97,647,272</b>	<b>\$ 78,486,753</b>	<b>(1,975,093)</b>
IN KIND REVENUE	\$ 32,991,055	\$ 25,346,551 77%	\$ 7,644,504	36,675,481	\$ 29,763,384	(4,416,833)
<b>TOTAL REVENUE &amp; SUPPORT</b>	<b>137,602,675</b>	<b>101,858,211 74%</b>	<b>35,744,464</b>	<b>134,322,753</b>	<b>108,250,137</b>	<b>(6,391,926)</b>
<b>EXPENDITURES</b>						
PERSONNEL COSTS	\$ 66,198,180	\$ 49,684,540 75%	\$16,513,640	59,731,920	\$ 49,921,473	(236,933)
ADMIN SERVICES	5,810,400	3,920,286 67%	1,890,114	5,030,645	3,939,587	(19,301)
PROFESSIONAL SERVICES - AUDIT	103,915	65,713 63%	38,202	95,682	77,401	(11,688)
CONTRACT SERVICES	11,712,675	5,371,058 46%	6,341,617	9,082,693	7,134,825	(1,763,767)
FACILITY COSTS	5,345,730	4,756,214 89%	589,516	5,145,268	4,242,749	513,465
TRAVEL, MILEAGE, VEHICLE COSTS	2,691,175	1,363,004 51%	1,328,171	2,903,417	2,359,041	(996,037)
EQUIPMENT COSTS	1,717,700	1,066,389 62%	651,311	1,568,645	1,024,717	41,672
DEPRECIATION - AGENCY FUNDED	345,000	301,443 87%	43,557	343,291	285,833	15,610
OFFICE EXPENSE	1,877,600	2,229,571 119%	(351,971)	1,804,779	1,364,881	864,690
INSURANCE	804,060	612,858 76%	191,202	761,139	633,836	(20,978)
PROGRAM SUPPLIES & CLIENT COSTS	7,625,880	6,602,156 87%	1,023,724	6,834,280	5,715,738	886,418
INTEREST EXPENSE	145,275	242,241 167%	(96,966)	146,633	93,387	148,854
OTHER COSTS	234,030	72,133 31%	161,897	1,331,511	170,404	(98,271)
<b>TOTAL CASH EXPENDITURES</b>	<b>\$ 104,611,620</b>	<b>\$ 76,287,606 73%</b>	<b>\$ 28,324,014</b>	<b>94,779,903</b>	<b>\$ 76,963,872</b>	<b>(676,266)</b>
IN KIND EXPENSES	\$ 32,991,055	\$ 25,346,551 77%	\$ 7,644,504	36,675,481	\$ 29,763,384	(4,416,833)
<b>TOTAL EXPENDITURES</b>	<b>137,602,675</b>	<b>101,634,157 74%</b>	<b>35,968,518</b>	<b>131,455,384</b>	<b>106,727,256</b>	<b>(5,093,099)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ 224,054</b>	<b>\$ (224,054)</b>	<b>\$ 2,867,369</b>	<b>\$ 1,522,881</b>	<b>(1,298,827)</b>
<b>OTHER INCOME / EXPENSE</b>						
TRANSIT GRANT ASSET DEPRECIATION		(314,718)	314,718	(414,107)	(332,385)	17,667
<b>NET SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ (90,664)</b>	<b>90,664</b>	<b>\$ 2,453,262</b>	<b>\$ 1,190,496</b>	<b>(1,281,160)</b>

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

	2020	2019	Differences
<b>ASSETS</b>			
CASH & INVESTMENTS	\$ 13,530,959	\$ 13,990,739	\$ (459,780)
ACCOUNTS RECEIVABLE	10,076,934	9,155,767	921,167
PREPAIDS/DEPOSITS	345,401	227,385	118,016
INVENTORIES	194,489	154,500	39,989
PROPERTY, PLANT & EQUIPMENT	13,826,882	15,109,440	(1,282,558)
NOTES RECEIVABLE (net)	15,151,919	13,574,786	1,577,133
<b>TOTAL ASSETS</b>	<b>\$ 53,126,584</b>	<b>\$ 52,212,617</b>	<b>\$ 913,967</b>
<b>LIABILITIES</b>			
ACCOUNTS PAYABLE	\$ 2,734,882	\$ 2,507,563	\$ 227,319
ACCRUED PAYROLL LIABILITIES	2,699,182	4,781,780	(2,082,598)
DEFERRED REVENUE	857,216	693,657	163,559
NOTES PAYABLE	12,494,794	12,236,244	258,550
HEALTH INSURANCE RESERVE	3,580,836	2,721,612	859,224
OTHER LIABILITIES	2,295,127	2,004,865	290,262
<b>TOTAL LIABILITIES</b>	<b>\$ 24,662,037</b>	<b>\$ 24,945,721</b>	<b>\$ (283,684)</b>
<b>FUND BALANCE</b>			
CURRENT OPERATING EARNINGS (YTD)	\$ 224,054	\$ 1,522,881	\$ (1,298,827)
UNRESTRICTED NET ASSETS	15,136,796	12,535,332	2,601,464
REVOLVING LOAN FUND	2,788,196	2,366,895	421,301
INVESTMENT IN GENERAL FIXED ASSETS	10,315,501	10,841,788	(526,287)
<b>TOTAL FUND BALANCE</b>	<b>\$ 28,464,547</b>	<b>\$ 27,266,896</b>	<b>\$ 1,197,651</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 53,126,584</b>	<b>\$ 52,212,617</b>	<b>\$ 913,967</b>

Fresno Economic Opportunities Commission  
Head Start/Early Head Start Financial Status  
Monthly Report  
October 31, 2020

Description	Head Start - Basic				Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$21,816,613	\$1,953,243	\$13,999,550	\$7,817,063				
Fringe Benefits	7,995,804	748,223	6,445,877	1,549,927				
<b>Total Personnel</b>	<b>29,812,417</b>	<b>\$2,701,465</b>	<b>20,445,428</b>	<b>9,366,989</b>				
Travel	10,977	-	15	10,962	-	-	-	-
Equipment*	-	-	-	-	-	-	-	-
Supplies	1,944,238	230,997	1,132,976	811,262	43,156	1,347	6,103	37,053
Contractual	1,196,672	156,921	895,073	301,599	468	48	91	377
Facilities / Construction								
Other:								
Food Cost	1,040,745	(33,596)	763,402	277,344				
Transportation	580,105	65,133	350,671	229,434				
Staff Mileage	219,774	18,228	118,859	100,915				
Field Trips, including Transportation	34,783	1,991	1,991	32,792				
Space	748,831	78,176	687,631	61,200				
Utilities / Telephone / Internet	498,258	25,449	307,424	190,834				
Publication/Advertising/Printing	42,168	350	30,625	11,543				
Repair/Maintenance Building	471,703	16,274	213,614	258,089				
Repair/Maintenance Equipment	97,900	70,165	87,987	9,913				
Property & Liability Insurance	154,446	12,292	118,420	36,026				
Parent Involvement / CWPC	78,859	63	10,376	68,483				
Other Costs*	36,657	5,782	77,941	(41,284)				
Staff & Parent Training					319,424	12,306	75,419	244,005
<b>Total Direct Charges</b>	<b>\$36,968,533</b>	<b>\$3,349,692</b>	<b>25,242,433</b>	<b>\$11,726,100</b>	<b>\$363,048</b>	<b>13,701</b>	<b>\$81,613</b>	<b>\$281,435</b>
<b>Total Indirect Charges</b>	<b>\$2,701,311</b>	<b>\$251,226</b>	<b>\$1,893,182</b>	<b>\$808,129</b>	<b>\$27,228</b>	<b>\$1,028</b>	<b>\$6,121</b>	<b>\$21,107</b>
<b>Total Federal Expenditures</b>	<b>\$39,669,844</b>	<b>\$3,600,918</b>	<b>27,135,615</b>	<b>\$12,534,229</b>	<b>\$390,276</b>	<b>14,729</b>	<b>\$87,734</b>	<b>\$302,542</b>
% of Annual Budget Expended to Date			68%				22%	
<b>Non-Federal Share</b>	<b>\$8,955,825</b>	<b>\$900,229</b>	<b>\$6,783,904</b>	<b>\$2,171,921</b>	<b>\$97,569</b>	<b>\$3,682</b>	<b>\$21,934</b>	<b>\$75,635</b>

**Credit Card Expenses: Credit card statement dated 10/1/20 - 10/31/20  
October 2020 expenses**

Staff Training	\$	13,427	Teaching Strategies, Child Plus and Others
Office Supplies		169	Amazon - Office Supplies
Program Supplies		533	Target-wipes, diapers, sippy cups, leapfrog success bundle, pull ups
Parent Training		2,422	Region - parent training HS policy council welcome kits
Contract Services - Repair		230	Azuga - Vehicle tracking maintenance support vehicles
Computer Supplies		142	Amazon - Desktops Webcams
	\$	16,923	

Fresno Economic Opportunities Commission  
Head Start/Early Head Start Financial Status  
Monthly Report  
October 31, 2020

Description	Head Start - Duration Start-Up/Operations			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$0	-	-	\$0
Fringe Benefits	-	-	-	-
<b>Total Personnel</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Travel	-	-	-	-
Equipment*	94,000	-	-	94,000
Supplies	366,376	-	6,481	359,895
Contractual	429,400	16,927	90,135	339,265
Facilities / Construction	1,057,160	-	-	1,057,160
Other:				
Food Cost	-	-	-	-
Transportation	-	-	-	-
Staff Mileage	-	-	-	-
Field Trips, including Transportation	-	-	-	-
Space	-	-	-	-
Utilities / Telephone / Internet	-	-	-	-
Publication/Advertising/Printing	-	-	-	-
Repair/Maintenance Building	-	-	-	-
Repair/Maintenance Equipment	-	-	-	-
Property & Liability Insurance	-	-	-	-
Parent Involvement / CWPC	-	-	-	-
Other Costs*	54,700	4,949	11,765	42,935
Staff & Parent Training	-	-	-	-
<b>Total Direct Charges</b>	<b>2,001,636</b>	<b>\$21,876</b>	<b>\$108,381</b>	<b>\$1,893,255</b>
<b>Total Indirect Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Federal Expenditures</b>	<b>\$2,001,636</b>	<b>\$21,876</b>	<b>\$108,381</b>	<b>\$1,893,255</b>
% of Annual Budget Expended to Date			5%	
<b>Non-Federal Share</b>	<b>\$500,409</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,409</b>

**Fresno Economic Opportunities Commission  
Head Start/Early Head Start Financial Status  
Monthly Report  
October 31, 2020**

Description	Early Head Start - Basic				Early Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$3,242,979	\$278,120	\$2,262,596	\$980,383	\$44,714	\$0	\$0	\$44,714
Fringe Benefits	736,872	82,223	773,452	(36,580)	11,608	-	-	11,608
Total Personnel	3,979,851	360,343	3,036,048	943,803	56,322	-	-	56,322
Travel	-	-	-	-	-	-	-	-
Equipment*	-	-	-	-	-	-	-	-
Supplies	312,185	31,225	187,288	124,897	1,500	-	-	1,500
Contractual	155,811	16,911	150,315	5,496	128	3	21	107
Facilities /Construction	616,000							
Other:								
Food Cost	10,638	137,342	148,399	(137,761)				
Transportation	3,371	271	3,536	(165)				
Staff Mileage	37,680	544	10,567	27,113				
Field Trips, including Transportation	-	-	-	-				
Space	77,171	11,692	118,699	(41,528)				
Utilities / Telephone / Internet	67,717	8,660	67,752	(35)				
Publication/Advertising/Printing	5,640	-	4,565	1,075				
Repair/Maintenance Building	77,484	904	10,518	66,966				
Repair/Maintenance Equipment	18,150	23	1,470	16,680				
Property & Liability Insurance	20,007	1,723	16,098	3,909				
Parent Involvement / CWPC	4,630	-	621	4,009				
Other Costs*	7,626	3,203	7,692	(66)				
Staff & Parent Training					41,512	372	16,416	25,096
Total Direct Charges	\$5,393,961	\$72,843	\$3,763,568	\$1,630,393	\$99,462	\$374	\$16,437	\$83,025
Total Indirect Charges	\$357,746	\$42,964	\$282,268	\$75,478	\$7,460	\$28	\$1,233	\$6,227
Total Federal Expenditures	\$5,751,707	\$615,807	\$4,045,836	\$1,705,871	\$106,922	\$402	\$17,670	\$89,252
% of Annual Budget Expended to Date			70%				17%	
Non-Federal Share	\$1,318,820	\$153,952	\$1,011,459	\$426,468	\$26,730	\$101	\$4,417	\$22,313

Credit Card Expenses: Credit card statement dated 10/1/20 - 10/31/20			
October 2020 expenses			
Staff Training	\$	3,350	Registration Region/Child Plus
Office Supplies		536	Amazon - Office supplies, Folders, Colored paper, tab dividers
Program Supplies		370	Bettermiles.com - Paper exam tables
Contract Services - Repair		23	Azuga - Vehicle tracking maintenance support vehicles
	\$	4,279	



## FINANCE COMMITTEE MEETING

<b>Date:</b> December 9, 2020	<b>Program:</b> Finance
<b>Agenda Item #:</b> 6	<b>Officer:</b> Rebecca Heinricy
<b>Subject:</b> Workers' Compensation Insurance Renewal	<b>Officer:</b> Jim Rodriguez

### Recommended Action

Staff recommends Committee approval for full Board consideration to retain Church Mutual as our workers' compensation carrier for 2021 at a total premium of \$1,203,806, including estimated premium discounts, terrorism fees, and state fees.

### Background

The Agency is required by state law and by our contracts to have workers' compensation coverage. Coverage is obtained annually for the period of January to December. Renewal quotes for policies effective January 1st are not issued by insurance carriers until after the Workers Compensation Insurance Rating Bureau (WCIRB) releases their industry wide ratings. The insurance carriers must then obtain approval from the State of California for their published rates and experience modifications.

### Fiscal Impact

The Agency's risk management consultant, Heffernan Insurance Brokers, has obtained quotes for the 2021 workers' compensation renewal. The experience modification for 2021 is 197% which is a decrease from prior year's experience modification of 214%. Factors increasing the premium quotations are COVID-19 uncertainty, utilization of the medical triage program, Medcor, starting in 2020, delay in processing open claims, and increased employees working remotely, and decreasing claims.

In the attached executive summary and proposal from Heffernan Insurance Brokers, Church Mutual is the recommended carrier. The 2021 premium is essentially a flat premium that includes a 1% decrease in payroll. The following premium quotations, including State surcharges, were obtained as compared to the expiring 2019 premium:

2020 BHHC		<b>2021 Church Mutual</b>	2021 BHHC
\$1,202,533		<b>\$1,203,806</b>	\$1,268,549

**Fresno Economic Opportunities Commission  
Workers Compensation Executive Summary 2021 to 2022**

Over the past few months, Heffernan Insurance Brokers has conducted a thorough Workers Compensation market analysis for Fresno Economic Opportunities Commission. We not only negotiated renewal terms with your incumbent carrier, Berkshire Hathaway Homestate Companies (BHHC), but also approached other markets, obtaining a firm competitive quote from another carrier, Church Mutual Insurance Company. This summary encompasses an analysis of your renewal options, claim performance, changes in the marketplace and our carrier recommendation for the 2021-2022 policy year.

**State of the Workers Compensation Industry:**

2020 was an interesting year to say the least. Obviously the pandemic upended our lives in several ways, the insurance industry included. With the rest of the property & casualty marketplace seeing an upward pricing trend as 2020 started, it was expected for workers compensation pricing to follow suit in early 2021. Early on in the pandemic, Governor Gavin Newsom created a presumption that stated people who contracted COVID-19 were assumed to have contracted the virus on the job. This presumption expired in July, but was replaced with legislation that created a new presumption for first responders and other workplaces who experience an outbreak. Workplace COVID claims were not counted against employers, although claims had to be reported to workers compensation carriers. Despite these presumptions, many employers had staff working remotely, which ended up reducing the overall number of claims. Aside from actual COVID claims, the pandemic delayed hearings and medical appointments for injured employees who had open claims prior to the pandemic. Across all industries, we saw increased claims costs for open claims during the spring, when Shelter-in-Place orders were in effect. Lastly, insurance companies collected fewer premium dollars in 2020 than anticipated as reductions in workforce and closures affected businesses across the state.

Looking ahead to 2021, there is still uncertainty around the impact COVID-19 will ultimately have on the workers compensation system. COVID claims do not count against an employer's experience modification. While this is a plus for employers, insurance carriers still have to pay claims costs associated with COVID. This puts carriers in an interesting situation as they are paying for COVID losses without being able to recoup some of the costs in the future by increased ex-mods of their policyholders. The California Workers Compensation Insurance Rating Bureau (WCIRB) recommended a slight increase in rates effective 1/1/21 to account for COVID claims. The California Department of Insurance excluded a provision for COVID-19 claims in their 1/1/21 rate recommendation, which resulted in a slight decrease in the rates compared to January 2020. The California Department of Insurance however did encourage insurance companies to evaluate what impact COVID is having on their own books of business to determine how these should be factored into their new rates. Overall, we are seeing carriers take slight rate increases beginning January 2021.

Fortunately, despite the uncertainty regarding COVID, the experience modification (ex-mod) calculations were relatively unchanged, with only minor adjustments made to the expected loss rates (ELR). In Fresno EOC's case, the ELRs increased, which means the threshold of claims dollars that are statistically acceptable was raised, which had a positive impact on the ex-mod and helped with Fresno EOC's downward trend.

### **Fresno EOC's Performance:**

2020 saw far fewer claims (29) filed by the organization. Roughly one-third (8) of the claims were first-aid only claims. The WCIRB require the reporting of first aid claims, however the ex-mod calculation removes the first \$250 of each claim, which effectively negates first aid claims from being included in the ex-mod calculation. As of November, the total incurred claims amount is \$47,263 (including expenses). Although these losses are considered "undeveloped" the incurred dollar amount is far less than other years at this point in time. Fresno EOC's experience mod for 2021 has been published at 197%, which is about an 8% reduction from the 2020 ex-mod (214%). The following factors contributed to the decreased experience mod:

- The 2016 policy year rolled off of the calculation, taking \$690,479 in losses out of the equation
- The 2019 policy rolled on to the calculation, bringing \$434,165 in losses
- 2021 Expected Losses increased (2020 - \$768,199; 2021 - \$882,088)
- 2021 Actual Losses decreased (2020 - \$2,249,998; 2021 - \$2,074,738)
- Payroll used in 2021 calculation was more than what was used in the 2020 calculation (+\$4,474,471)

Although the prior couple of years had been tougher, we have been pleased with the low level of claims this year and Fresno EOC's implementation of Medcor, the virtual medical triage service. We were hopeful Medcor would help drive the number of claims down, and although COVID may have had an impact on the number of claims filed, it's a promising sign to see such a steep decline.

We will continue to monitor the claims throughout the year and communicate with the adjusters and Fresno EOC to make sure the claims are progressing as quickly and efficiently as possible. We will continue our goal of closing these claims and keep the incurred costs low.

### **Workers Compensation Program Renewal:**

This year, we were able to obtain two competitive quotes. The first is from your incumbent carrier, BHHC and the other is from Church Mutual. The expiring premium with BHHC was \$1,202,533, inclusive of state taxes & fees. BHHC's renewal quote is \$1,268,556 with state taxes & fees or roughly 5% higher than expiring while Church Mutual's quote is \$1,203,806 with state taxes and fees or virtually flat.

Fresno EOC's ex-mod dropped 8% this year, as previously discussed. With market conditions unsure, we have been seeing carriers provide modest increases in base rates while slightly reducing credits as the uncertainty of COVID looms. Although the marketplace is shifting upwards, we are pleased to present a flat option. A few areas we would like to highlight:

- Church Mutual has lower base rates than BHHC in a few key class codes. This allows Church Mutual to have a lower starting point with less reliance on credits for competitive quotes.
- Both carriers have been encouraged by Fresno EOC's implementation of Medcor. Church Mutual also provides Medcor at no additional charge, so Fresno EOC can continue to use Medcor, even if a carrier change was made.
- Both carriers see Fresno EOC as a long term partner and believes the organization has gotten back on track with a significant reduction in claims this year.

- BHHC indicated early in the process their desire for about a 10% rate increase this year. Their quote is reflective of this, once you apply the ex-mod reduction.
- Both BHHC and Church Mutual are comparable from a service perspective. Both offer dedicated service teams for claims and loss control, will participate in claims reviews, and have extensive online portals for risk management and claims information.

### **Market Analysis:**

Heffernan Insurance Brokers contacted several insurance carriers for this year's renewal. We obtained firm quotes from two carriers, including the incumbent, BHHC, as well as Church Mutual. Indications from a few other carriers were obtained, however not competitive enough to present. We have provided the full results in the marketing analysis portion of the proposal.

### **Heffernan Insurance Brokers Recommendation:**

Fresno EOC is in an exciting position this year by having two strong carriers providing competitive quotes. Either carrier would be a great partner for Fresno EOC. However, after going through the renewal process and analyzing both options, we feel one carrier has an edge and may ultimately be a better option: Church Mutual. Besides offering the best pricing, Church Mutual will provide Fresno EOC with a dedicated service coordinator who will help oversee the account as well as provide an annual pre-renewal stewardship report and an annual service planning meeting. Church Mutual will also help create a customized risk control service program with up to four coverage-related service visits, will offer extensive claim handling instructions tailored to your needs, and will also pay for Medcor's virtual triage services. We will also continue to have Heffernan's Claims Consultant, Lisa Scott, monitor the claims activity to get the open claims closed and work towards decreasing your experience modification.

With the workers compensation pricing trending upward, we think a fresh start with Church Mutual can help Fresno EOC weather any future rate increases from the marketplace. Church Mutual's enthusiasm to work with Fresno EOC along with their ability to provide fair industry pricing and the necessary services needed for a successful workers compensation program, shows they are committed to being a partner to Fresno EOC not only in the short term, but for years to come.

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

# PROPOSAL OF INSURANCE

## PREPARED FOR FRESNO ECONOMIC OPPORTUNITIES COMMISSION

Worker's Compensation Coverage

Renewal Date: January 1, 2021



*Because You're Different*

### PRESENTED BY

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### ADDRESS

Heffernan Insurance Brokers  
1350 Carlback Avenue  
Walnut Creek, CA 94596

### INFORMATION

WWW.HEFFINS.COM  
LICENSE # 0564249  
(925) 934-8500  
(925) 934-8278

### DATE PREPARED

11/30/2020

# NAMED INSURED AND LOCATIONS

## NAMED INSURED

Fresno County Economic Opportunities Commission

## MAILING ADDRESS

1920 Mariposa Mall Suite 330, Fresno, CA 93721

## LOCATIONS

Location Address
1900-1920 Mariposa Mall Fresno, CA 93721
1900-1920 Mariposa Mall Fresno, CA 93721
3100 W. Nielsen Fresno, CA 93706
3120 W. Nielsen Fresno, CA 93706
3120 W. Nielsen Fresno, CA 93706
2336 Calaveras Fresno, CA 93721
1545 N. St. Fresno, CA 93721
1545 N. St. Fresno, CA 93721
1371 Stanislaus Fresno, CA 93706
4995 E. Balch #1-2 Fresno, CA 93727
4995 E. Balch #3 Fresno, CA 93727
4995 E. Balch Fresno, CA 93727
1189 Martin Street Fresno, CA 93706
745 N. First St. Fresno, CA 93702
770 N. San Pablo Fresno, CA 93728
4676 E. Butler Ave #1-2 Fresno, CA 93702
1350 E. Annadale Fresno, CA 93706
4609 E. Illinois Fresno, CA 93702
388 S. Brawley Fresno, CA 93706
29288 W. Clarkson, Cantua Creek, CA 93608
2420 W. Clemenceau Caruthers, CA 93609
2529 Willow Ave. Clovis, CA 93612
510 Barstow Clovis, CA 93612
112 4th St. Orange Cove, CA 93646
500 Tuolumne Parlier, CA 93648
745 Tulare St. Parlier, CA 93648
7171 N. Sugarpine Pinedale, CA 93650
144 S. Sunset Reedley, CA 93654
1240 E. Washington #1-2 Reedley, CA 93654
3037 S. Orchid Sanger, CA 93657
1101 E. Annadale Sanger #101, CA 93657
8535 S. 9th St. #1-2 San Joaquin, CA 93660

# NAMED INSURED AND LOCATIONS

Location Address
1420 Second St. Selma, CA 93662
1325 Stillman Selma, CA 93663
2063 S. Cedar Ave. Fresno, CA 93726
208 E. Merced Fowler, CA 93703
2751 Fig Selma, CA 93662
5244 E. Pine Fresno, CA 93727
1047-49 R St. Fresno, CA 93721
4156 E. Dakota Ave #1, 2 & 3 Fresno, CA 93726
1504 N. Weber Ave. Fresno, CA 93705
1046 T St. Fresno, CA 93721
1240 E. Washington Reedley, CA 93654
1725 Saipan Ave Firebaugh, CA 93622-2558
1441 E. Divisidero Fresno, CA 93701
710 N. Hughes Fresno, CA 93728
1701 Alton St. Selma, CA 93662
2117 W. McKinley Fresno, CA 93721
2121 N. Van Ness Fresno, CA 93704
4718 E. Yale Ave. Fresno, CA 93703
2280 N. Valentine, Fresno, CA 93722
719 Madera Ave. Kerman, CA 93630
4721 W Jennifer Ste 10-11-15 Fresno, CA 93722
1805 E. California St. Fresno, CA 93706
1815 E. California, Fresno, CA 93706
1815 E. California, Fresno, CA 93706
1809 E. California, Fresno, CA 93706
17108 Friant Road, Friant CA 93626
4273 West Richert, Suite 107 & 108
4995 E Kings Canyon Rd., Fresno, 93728
788 West Shaw Ave, Clovis, 93612
925 North Abby
5550 North Fresno Street, Fresno CA 9371
5104 N. West Ave; Fresno, CA 93711
2430 Calaveras
3257 E. Shields, Fresno, CA 93705
1202 G St., Reedly, CA 93657
2056 Second St., Selma, CA 93662
2705 S. MLK Jr. Blvd., Fresno, CA 93706
1620 W. Fairmont Ave., Fresno, CA 93705
1252 Fulton Street, Fresno, CA 93721
16641 Palmer St. Huron, CA93234
295 W. Tuft Ave Mendota, CA 93640

# NAMED INSURED AND LOCATIONS

Location Address
<b>LiHeap Program Locations:</b>
311 Coalinga Plaza Coalinga, CA 93210
195 Smoot Ave. Mendota, CA 93640
1680 Manning Ave. Reedley, CA 93654
3800 McCall Selma, CA 93662
15180 W. Whitesbridge Kerman, CA 93630
1705 Anchor Ave, Orange Cove CA
2570 Jensen Ave, Suite 108 Sanger CA
191 Tuft St., Mendota, CA 93640
16101 South Derrick Ave. Cantua Creek, CA 93608
Park and Ride Huron and Central St. Huron, CA 93234
1100 E Parlier Ave. Parlier, CA 93648
4670 E Butler Ave. Fresno, CA 93702
1655 13th St. Firebaugh, CA 93622
22001 W Manning Ave. San Joaquin, CA 93660
1675 N Tielman Unit B Fresno, CA 93705
109 E Glenn #212 Fresno, CA 93701
<b>Phoenix Program Locations:</b>
912 N. Van Ness, Fresno CA, 93728
3338 E. Clinton, Fresno CA 93703
4313 E. McKinley, Fresno CA 93703
5325 E Kings Canyon Rd #210, Fresno, CA 93727
5325 Kings Canyon Rd. #133 Fresno CA 93727
1675 North Teilman, Unit E, Fresno, CA 93705
3960 N. Fruit #127, Fresno CA, 93706
1675 N. Teilman, Unit A, Fresno, CA 93705
441 W. Gettysburg #20, Clovis, CA
109 N. Glenn #212, Fresno, CA 93701
1675 N. Teilman #C, Fresno 93705
1675 N. Teilman #D, Fresno, CA 93705
3960 N. Fruit #229, Fresno, CA 93706
5325 E. Kings Canyon #135, Fresno, CA 93727
3960 N. Fruit #202, Fresno, CA 93706
4545 E. Sierra Madre #A, Fresno, CA 93726
5325 E Kings Canyon Rd #127, Fresno CA 93727
<b>Street Saints Locations:</b>
1345 West Eden Ave., Fresno, CA 93706
1329 E. Reverend Chester Riggins Ave., Fresno, CA 93706
2245 S. Lee Ave., Fresno, CA 93706
830 E. Belgravia Ave., Fresno, CA 93706

# WORKERS COMPENSATION COVERAGE

## 3. A. COVERED STATES

California

## 3. B. LIABILITY LIMITS

COVERAGE DESCRIPTION	LIMITS
EMPLOYERS LIABILITY – BODILY INJURY BY ACCIDENT - EACH ACCIDENT	\$1,000,000
EMPLOYERS LIABILITY – BODILY INJURY BY DISEASE - POLICY LIMIT	\$1,000,000
EMPLOYERS LIABILITY – BODILY INJURY BY DISEASE - EACH EMPLOYEE	\$1,000,000

## QUOTATION #1: CHURCH MUTUAL INSURANCE COMPANY

Class Code	Classification Description	Estimated Annual Payroll	Base Rate	Base Premium	Net Rate
0042-1	Landscape Gardening	\$282,400	10.10	\$28,522	13.411
7382-1	Bus or Limo Operations	\$1,874,200	12.50	\$234,275	16.598
8017-1	Stores - Retail - N.O.C.	\$77,400	4.90	\$3,793	6.506
8742-1	Salesperson - Outside	\$7,052,200	0.54	\$38,082	0.717
8810-1	Clerical Office Employees	\$17,328,200	0.45	\$77,977	0.598
8834-1	Physicians - All Employees	\$1,740,600	1.38	\$24,020	1.832
8847-1	Beverage Container Collect	\$142,500	15.13	\$21,560	20.090
8875-1	Public Colleges/Schools	\$663,900	1.40	\$9,295	1.859
9015-1	Building Operations - N.O.C.	\$528,900	5.24	\$27,714	6.958
9059-1	Day Care Centers - Child	\$8,875,200	3.18	\$282,231	4.223
9079-1	Restaurants or Taverns	\$1,495,700	5.39	\$80,618	7.157
9410-1	Municipal/State Employees	\$412,300	2.43	\$10,019	3.227
9420-1	Other Municipal Employees	\$600,700	11.40	\$68,480	15.137
Base Premium				\$906,587	
Experience Modification Factor 197%				\$879,389	
Modified Premium				\$1,785,976	
Scheduled Mod .68				-\$571,512	
Premium Discount Factor .0603897				-\$73,341	
Terrorism .04 on Total Payroll				\$16,840	
Premium Before State Fees				\$1,157,962	
State Fees				\$45,844	
Net Premium				\$1,203,806	

# WORKERS COMPENSATION COVERAGE

## QUOTATION #2: REDWOOD FIRE AND CASUALTY INS. CO. (BHHC)

Class Code	Classification Description	Estimated Annual Payroll	Base Rate	Base Premium	Net Rate
0042-1	Landscape Gardening	\$282,400	11.95	\$33,747	11.746
7382-1	Bus or Limo Operations	\$1,874,200	15.38	\$288,252	15.117
8017-1	Stores - Retail - N.O.C.	\$77,400	6.59	\$5,101	6.477
8742-1	Salesperson - Outside	\$7,052,200	0.80	\$56,418	0.786
8810-1	Clerical Office Employees	\$17,328,200	0.52	\$90,107	0.511
8834-1	Physicians - All Employees	\$1,740,600	1.69	\$29,416	1.661
8847-1	Beverage Container Collect	\$142,500	18.93	\$26,975	18.607
8875-1	Public Colleges/Schools	\$663,900	1.72	\$11,419	1.691
9015-1	Building Operations - N.O.C.	\$528,900	10.82	\$57,227	10.635
9059-1	Day Care Centers - Child	\$8,875,200	5.39	\$478,373	5.298
9079-1	Restaurants or Taverns	\$1,495,700	6.82	\$102,007	6.703
9410-1	Municipal/State Employees	\$412,300	2.80	\$11,544	2.752
9420-1	Other Municipal Employees	\$600,700	16.65	\$100,017	16.365
Base Premium				\$1,290,602	
Experience Modification Factor 197%				\$1,251,884	
Risk Adjustment Factor .497434451				-\$1,264,492	
Premium Discount Factor 4.527				-\$57,855	
Expense Constant Flat Charge				\$100	
Premium Before State Fees				\$1,220,240	
State Fees				\$48,309	
Net Premium				\$1,268,549	

# WORKERS COMPENSATION COVERAGE

## OWNERS, OFFICERS AND PARTNERS – NOT APPLICABLE DUE TO NON-PROFIT STATUS

### IMPORTANT INFORMATION

➤ This policy is subject to audit at expiration to verify your actual payroll(s). An additional or return premium may result from this audit.
➤ If an individual, partner, owner or officer is not eligible to be covered or wants to be excluded from Workers' Compensation and Employer's Liability coverage, we suggest that they purchase life, health and disability insurance. Your personal health insurance MAY not pay for any WORK RELATED injury or disease. Please consider this before choosing to be excluded from coverage on your Workers' Compensation policy.
➤ Five States and the Commonwealth of Puerto Rico provide or require employers to provide short term disability insurance benefits. California, New Jersey and Rhode Island are paid thru payroll taxes which provide a State Disability Program. Hawaii and New York all require the employers to purchase a separate disability insurance policy. Heffernan Insurance Brokers sells disability insurance therefore if you have employees living/working in these States and would like a quote, please contact us. If you have employees who travel to New York or Hawaii please contact us as you may need to obtain coverage for their travel to these States.
➤ If you enter into a contract for an OCIP/CIP (Owner Controlled or Contractor Controlled Insurance Program) during the course of your policy term, please notify Heffernan Insurance Brokers immediately so that your insurance carrier(s) can be notified and your policy endorsed accordingly, if required.

# WORKERS COMPENSATION COVERAGE

## CALIFORNIA CLIENTS ONLY

Effective July 1, 2018 Law AB 2883/SB189:

Following changes take effect for new and renewal policies effective on or after 7/1/2018

➤ Special Note: Individuals who do not render actual service to the business entity and/or do not receive wages from the business entity are considered “Not Covered” as they do not meet the CA Dept. of Labor definition of an employee.
➤ Any eligible individual (corporate officer and members of the corporate board of directors who render actual service for the corporation for pay; general partner, managing member) electing exclusion from workers compensation benefits must provide a signed waiver to the insurance carrier signed by each individual electing exclusion.
➤ For corporations, an officer or member of the board of directors that meets the definition of employee in Labor Code § 3351(c) may elect to waive coverage if either (1) he or she owns at least 10% of the issued and outstanding stock, or (2) he or she owns at least 1% of the issued and outstanding stock of the corporation if his or her parent, grandparent, sibling, spouse, or child owns at least 10 percent of the issued and outstanding stock and is covered by a health insurance policy or health care. Note: If you were ineligible before at 15%, but are eligible now at 10%, be sure to submit your waiver.
➤ For partnerships, only general partners are eligible for exclusion.
➤ Sole shareholders of corporations (private or professional) are automatically excluded — no waiver necessary — but can be included for coverage.
➤ For LLCs, only managing members are eligible for exclusion.
➤ For Trusts, a person holding the power to revoke a trust with respect to shares of a private corporation held in trust, or general partnership or limited liability company interests held in trust, is defined as an “employee” within the meaning of Labor Code § 3351. To the extent such person is deemed an “employee” pursuant to the provisions defining as employees officers and members of boards of directors of quasi-public or private corporations, or working members of a partnership or limited liability company receiving wages irrespective of profits from the partnership or limited liability company, he or she may also elect to be excluded from coverage if the person otherwise meets the criteria for exclusion from coverage described in § 3352.

## WAIVER OF SUBROGATION - TBD

# PREMIUM RECAP

COVERAGE/CARRIER	TERM	AM BEST RATING	ADMITTED OR NON-ADMITTED IN CA	BILLING	PREMIUM
WORKER'S COMPENSATION/ CHURCH MUTUAL INSURANCE CO.	1/1/2021 - 1/1/2022	AX	Admitted	Direct Bill by Carrier: 8.3% due 1/1/2021 with 11 monthly installments	\$1,157,962 Premium \$45,844 State Fees
				<b>TOTAL PREMIUM</b>	\$1,203,806 Total Due

COVERAGE/CARRIER	TERM	AM BEST RATING	ADMITTED OR NON-ADMITTED IN CA	BILLING	PREMIUM
WORKER'S COMPENSATION/ REDWOOD FIRE INSURANCE CO. (BHHC)	1/1/2021 - 1/1/2022	AX	Admitted	Direct Bill by Carrier: 15% of the premium plus taxes and fees due 1/1/2021 with monthly payroll reporting (1)	\$1,220,240 Premium \$48,309 State Fees
				<b>TOTAL PREMIUM</b>	\$1,268,549 Total Due

(1) We have requested that BHHC amend the payment plan to monthly installments and will advise when we have their decision.

# PREMIUM RECAP

## QUOTE CONDITIONS

Required copy of this proposal with coverage options, changes and deletions shown on the proposal along with the Signed Authorization to Bind Coverage is required prior to binding coverage.

## IMPORTANT INFORMATION

This policy includes annual payroll reporting. Failure to report your payrolls on time will result in a notice of cancellation to be sent by the insurance carrier. All open items including payroll reports, overdue premiums will need to be satisfied **prior to the** CANCELLATION DATE in order for the insurance company to reinstate the policy. MOST insurance carriers now only send out one notice of cancellation and if all items are not met, no further notice is sent to you AND your policy will have cancelled.

Should you (the insured) elect to cancel your policy mid-term, you may be charged a short-rate cancellation penalty as determined by the insurance carrier regardless of the reasons to cancel. Please read your policy and endorsements for cancellation provisions.

Please refer to the policy for a complete list of exclusions, warranties, endorsements and limitations.

We recommend that you keep a copy of your policy (ies) and endorsements. Heffernan Insurance Brokers' retention policy is five (5) years from the expiration date of the policy as required by The Department of Insurance.

Insurance carriers are rated by AM Best for financial Solvency. AM Best ratings are included in the above as of December 1, 2020. For the most current insurance company rating information , please go to [www.ambest.com](http://www.ambest.com)

It is the policy of the Heffernan Insurance Brokers to discourage the use of carriers whose Best Rating is less than B+. If you are offered a quote with a carrier who is rated lower than B+, it is typically the only viable option we could obtain.

If you are offered a quote for less than B+ rated then you will be required to sign an authorization to bind with a carrier less than B+ rated except for California State Compensation Insurance Fund for Workers Compensation as they withdrew from AM Best Rating

**Please be advised that this quote will expire on the expiration date of your current coverage.**

# COMPARISONS AND MARKETING ANALYSIS

		2021 Estimated	2020 Estimated	
0042-1	Landscape Gardening	\$282,400	\$363,700	-22%
7382-1	Bus or Limo Operations	\$1,874,200	\$1,692,200	11%
8017-1	Stores - Retail - N.O.C.	\$77,400	\$80,500	-4%
8742-1	Salesperson - Outside	\$7,052,200	\$6,896,200	2%
8810-1	Clerical Office Employees	\$17,328,200	\$16,751,700	3%
8834-1	Physicians - All Employees	\$1,740,600	\$1,865,100	-7%
8847-1	Beverage Container Collect	\$142,500	\$469,400	-70%
8875-1	Public Colleges/Schools	\$663,900	\$826,800	-20%
9015-1	Building Operations - N.O.C.	\$528,900	\$540,900	-2%
9059-1	Day Care Centers - Child	\$8,875,200	\$9,569,200	-7%
9079-1	Restaurants or Taverns	\$1,495,700	\$1,496,100	0%
9410-1	Municipal/State Employees	\$412,300	\$335,400	23%
9420-1	Other Municipal Employees	\$600,700	\$706,200	-15%
	Payroll	\$41,074,200	\$41,593,400	-1%
	Experience Mod	197%	218%	-10%
	Premium - Church Mutual	\$1,203,806	\$1,202,533	0%
	Premium - BHHC	\$1,268,549	\$1,202,533	5%

		Net Rates		Net Premiums	
Code/Description		Church Mutual	BHHC	Church Mutual	BHHC
0042-1	Landscape Gardening	13.411	11.746	\$37,873	\$33,171
7382-1	Bus or Limo Operations	16.598	15.117	\$311,080	\$283,323
8017-1	Stores - Retail - N.O.C.	6.506	6.477	\$5,036	\$5,013
8742-1	Salesperson - Outside	0.717	0.786	\$50,564	\$55,430
8810-1	Clerical Office Employees	0.598	0.511	\$103,623	\$88,547
8834-1	Physicians - All Employees	1.832	1.661	\$31,888	\$28,911
8847-1	Beverage Container Collect	20.09	18.607	\$28,628	\$26,515
8875-1	Public Colleges/Schools	1.859	1.691	\$12,342	\$11,227
9015-1	Building Operations - N.O.C.	6.958	10.635	\$36,801	\$56,249
9059-1	Day Care Centers - Child	4.223	5.298	\$374,800	\$470,208
9079-1	Restaurants or Taverns	7.157	6.703	\$107,047	\$100,257
9410-1	Municipal/State Employees	3.227	2.752	\$13,305	\$11,346
9420-1	Other Municipal Employees	15.137	16.365	\$90,928	\$98,305
		Total Premium		\$1,203,806	\$1,268,549

# COMPARISONS AND MARKETING ANALYSIS

Market	Response
Church Mutual	\$1,203,806
BHHC	\$1,268,549
Alaska National	Pending
AmTrust	Could not provide a competitive quotation
Atlas	Could not provide a quote for all class codes
Care West	Could not provide a competitive quotation
Everest	Could not provide a competitive quotation
GuideOne	Could not provide a competitive quotation
ICW	Declined due to 9410 & 9420
Negley (Nationwide Program)	Declined due to premium size
State Fund	Indication of \$1.9 MM
Sentry	Needs GL, Auto & Property but could not write Auto
Tangram	Declined due to losses
WCF Insurance	Declined due to codes 8847 & 7382

# LOSS SUMMARY

			Indemnity			Medical				Grand Totals		
		Total # of Claims			Total Incurred			Total Incurred				Incurred Including
Carrier			Paid	Outstanding		Paid	Outstanding		Expenses	Paid	Outstanding	Exps
2020-2021	BHHC	29	\$2,478	\$2,571	\$5,049	\$15,107.00	\$16,903	\$32,010.00	\$10,204	\$17,585	\$19,474	\$47,263
2019-2020	BHHC	98	\$104,140	\$45,540	\$149,680	\$159,335	\$124,400	\$283,735	\$94,975	\$263,475	\$169,940	\$528,390
2018-2019	BHHC	67	\$216,713	\$129,317	\$346,030	\$368,253	\$203,451	\$571,704	\$203,873	\$584,966	\$332,768	\$1,121,607
2017-2018	BHHC	49	\$334,988	\$81,482	\$416,470	\$322,178	\$109,569	\$431,747	\$193,259	\$657,166	\$191,051	\$1,041,476
2016-2017	NY M&G	28	\$231,735	\$82,384	\$314,119	\$262,392	\$113,966	\$376,358	\$147,520	\$494,127	\$196,350	\$837,997

# HEFFERNAN INSURANCE BROKERS COMPENSATION DISCLOSURES

**Commissions.** The insurer that underwrites your policy generally pays our firm a sales commission. For our efforts, we are compensated primarily by standard commissions. Standard Commissions are based on the commission schedules developed by each insurance company and calculated as a percentage of the premium. This commission percentage is set by the insurance company, not by us, and is included as part of the insurance premium you pay.

**Commissions and Incentive Compensation from Insurance Companies.** We may also receive compensation through incentive or profit-sharing arrangements with insurance companies with which we place business. Eligibility for and the amount of contingency compensation is based on pre-established thresholds that consider the overall profitability of the business we place with insurers and other factors. This incentive compensation is never tied to any individual policyholder, and there is no meaningful method to determine in advance the impact that any particular policy has on these payments. If in a given year our firm does not meet the profitability thresholds outlined above, we are not eligible for any incentive compensation.

**Compensation from Excess & Surplus Lines Brokers and/or Third Party:** Heffernan Insurance Brokers has disclosed and client acknowledges that in the event Heffernan Insurance Brokers places insurance coverage for YOU, including but not limited to excess and surplus lines brokers, wholesalers, reinsurance intermediaries, underwriting managers, and similar parties, some of which may be affiliates either owned in whole or in part by Heffernan Insurance Brokers (see affiliate definition below) then these parties may earn and retain “usual and customary” commissions and fees in the course of the placement of insurance coverage by Heffernan Insurance Brokers on behalf of YOU (“Third Party Compensation”), to the extent permissible under both state and federal law. Any such Third Party Compensation shall not constitute or apply toward any fees, commissions or compensation earned by Heffernan Insurance Brokers in the placement of coverage for YOU.

**Heffernan Insurance Brokers Affiliates:** A Heffernan Insurance Brokers affiliate means any person or entity, any corporation, partnership, limited liability company, or any other person or entity that, directly or indirectly is controlled by, or is under the common control with Heffernan Insurance Brokers. For purposes of this definition, “control” shall consist of the ownership of 49% or more of the voting stock, voting interests, voting membership interests or other voting equity interests in an entity, or, in the case of a limited partnership, in the general partner thereof.

**Additional Services Fees.** Heffernan Insurance Brokers may charge fees for additional services in addition to the compensation & commissions described above, for our additional services. Additional Services Fees charged to YOU, if any, have been disclosed to YOU in this proposal, and you will acknowledge by signing our Additional Services Agreement included in this proposal.

**Additional Information.** For more specific details about compensation relating to your policy, please contact your servicing team.



## FINANCE COMMITTEE MEETING

<b>Date:</b> December 09, 2020	<b>Program:</b> Finance
<b>Agenda Item #:</b> 7	<b>Officer:</b> Rebecca Heinricy
<b>Subject:</b> Accounting Policies and Procedures Updates	<b>Officer:</b> Jim Rodriguez

### Recommended Action

Staff recommends Committee approval for full Board consideration of the proposed changes to sections VI Property, Plant and Equipment, VIII Cost Allocations, and X Financial Reporting of the Accounting Policies and Procedures for consideration by the full Board of Commissioners.

### Background

Within the cycle of continuous improvement, Fresno EOC reviews the Accounting Policies & Procedures for necessary updates and utilizes feedback received from routine audit and monitoring visits in identifying areas of enhancement. Such feedback has recently been received in training provided on the Head Start monitoring, in training & technical assistance training specific to Head Start, in feedback from the Agency's external auditor, and from the LCC Cal-Recycle grant guidelines.

Section VI – Property, Plant, and Equipment: Added language that location of asset acquisitions should include suite locations, where applicable and moved language regarding the need to receive disposition instructions from funding agencies prior to disposal of assets to the start of the Disposal procedure for greater emphasis.

Section VIII – Cost Allocation – Details on the Fresno Executive Plaza facility cost pool procedures were updated for increased clarity.

Section X – Financial Reporting: Updated SF-429 procedures for the review and approval process for clarity and added a notation in the Financial Statement section that Board approval will be obtained for program-specific audits and other reports, as required by funding guidelines.

### 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
<a href="#">December 18, 2020</a>	<a href="#">Sections VI, VIII and X</a>

## 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 not furnished by the Federal Government);
- Location (where applicable this should include suite number or program occupant), use, and condition of the equipment and the date the information was reported;
- Ultimate disposition data, including date of disposal and sale price or the method used to determine current fair market value where a recipient compensates the Federal awarding agency for its share.

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

A physical inventory of equipment shall be taken by Internal Audit and the results reconciled with the equipment records in the fixed assets module at least once every two years. Inventories may utilize statistical sampling techniques. 2 CFR 200.436(e). 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.

## Disposal of Property, Plant and Equipment

### Purpose

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

### Policy

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

The disposition of fixed assets shall be in accordance with 2 CFR 200.311 and 200.313, 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, [for direct costs, and 75.405\(d\), for shared costs](#). A cost allocation specific to the Head Start / Early Head Start / State funded program has also been developed and is kept on file within the Finance Office. Examples of direct cost allocation methodology utilized include, but are not limited to:

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

will be allocated based on the program under which the client receives services.

- Contract Services are allocated to the program who receives the benefit of the services. When multiple programs, or program areas, receive benefit, then the cost is allocated using a cost driver that best fits the services which may include: number of clients, number of employees, number of meals, etc.
- Audit fees are allocated by using the anticipated percentage rate of the annual audit and tax preparation fees divided by the anticipated adjusted direct cost base, as computed in the indirect cost rate.
- Space and space-related costs, if not attributable to a single site, are allocated based on the occupied square footage of each program. If further allocation is needed, costs are allocated based on the number of clients served and / or the number of hours of service provided at the shared space. The majority of the facilities within the Agency are utilized by a single program and there are no facilities which are utilized equitably by all programs within the Agency. As a result, the only facility cost considered to be an indirect cost are the spaces occupied by the Administrative personnel within the Agency who serve all programs, such as the space occupied by the Executive, Finance, Human Resources, Information Technology, and Internal Audit offices.
- Fresno Executive Plaza or “FEP” (1900/1920 Mariposa Mall) facility costs are allocated utilizing a facility cost allocation pool which mimics an indirect cost rate. ~~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 proportionate 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 annual costs are monitored against the budgeted rate for reasonableness. Any adjustment and/or reconciliation will be done semi-annually and annually as of June and December, respectively. Expenses are reconciled 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 rate per square foot.~~ A procedural guide specific to these procedures are maintained on file within the Finance Office.
  - Depreciation charges are allocated proportionately and are adjusted for any federal interest established in a building.
  - Suite specific improvements will be allocated directly to the program or programs benefiting from the improvement. Suite specific improvements may be calculated and allocated separate from the FEP square footage occupancy cost allocation.
  - Space used by multiple programs and/or departments will utilize a

tracking system for actual usage. Tracking will include: (a) program/department identity, (b) brief description of activity, (c) date of activity, and (d) time and duration of the activity

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

specific person, then the allocation of that person's time may also be selected as the appropriate basis.

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

#### Indirect Cost Allocation:

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

- 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 30<sup>th</sup>, 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:

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Jim Rodriguez, Chief Financial Officer

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Date of Execution

## Financial Report Preparation

### Purpose

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

### Policy

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

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

### Procedures

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

### Federal Financial Status Report:

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

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

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

#### Federal Financial Report (FFR) Cash Transaction Report:

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

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

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

#### Real Property Status Report (SF-429):

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

steps 2 through 4 above will be incorporated into the SF-429 information reported in the prior year.

- 6) Upon completion of the reports, the Program Accountant will submit the drafted reports and supporting documentation to the Accounting Manager and Financial Officer for review.
- 7) Upon completion of review by the Financial Officer and Accounting Manager, the updated SF-429 will be submitted to the ~~Finance~~Chief Financial Officer for approval.
- 8)
- ~~7)9)~~ Once approved by the Chief Financial Officer the form SF-429 will be submitted to the Chief Executive Officer and either an Officer of the Board of Commissioners, or the full Board, for review and approval.
- ~~8)10)~~ After review and approval from the Chief Executive Officer and Board, the Form SF-429 will be submitted.
- ~~9)11)~~ 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.~~
- ~~4)5)~~ The draft report will be reviewed and approved by the Chief Financial Officer prior to submission.
- ~~5)6)~~ Finalized reports will be submitted by an Authorized Certifying Official.

#### Performance or Progress Reporting Requirements:

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

## Financial Statements

### Purpose

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

### Policy

The ~~basic~~ financial statements that are maintained ~~on~~ for the 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. In addition, audits and final reports performed for specific program operations or purposes shall also be presented to the applicable Committee of the Board and then to full

Board of Commissioners for acceptance. Board approval of program specific audits and final reports shall be provided as needed, based on individual funder requirements, such as for the CalRecycle audit report and final cycle reports.

## FINANCE COMMITTEE MEETING

<b>Date:</b> December 09, 2020	<b>Program:</b> Head Start
<b>Agenda Item #:</b> 8	<b>Director:</b> Kathleen Shivaprasad
<b>Subject:</b> HHS Head Start 2019 SF-429	<b>Officer:</b> Jim Rodriguez

### Recommended Action

Staff recommends Committee approval for full Board consideration of the SF-429 report submission to Health and Human Services (HHS) for the reporting of Federal Interest within the Agency's property associated with our Head Start funding.

### Background

HHS requires annual submission of the Real Property Status Report SF-429 Attachment A (General Reporting). These reports are submitted electronically through the Online Data Collection (OLDC) area within GrantSolutions.gov. The 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 and real property claimed as match for a federal award. As recently amended, the accounting policies and procedures require that the SF-429 report be reviewed and approved by the Chief Executive Officer and either an Officer of the Board of Commissioners, or the full Board, prior to submission.

### Fiscal Impact

Federal interest represents the percentage of a property which is owned by the Federal government. In the event the property is approved to be disposed, transferred, or sold, this percentage of the fair market value of the property at the time of disposition needs to be provided to the Federal government.

### Conclusion

Annual SF-429 reporting to HHS provides a record of all Head Start properties for which a Federal Interest has been generated.

## **RPSR SF-429 A**

**Program Name:** CH - Head Start Projects

**Grantee Name:** Fresno County Economic Opportunities Commission

**Report Name:** RPSR SF-429 A

**Budget Period / Year of Support:** 01/01/2019 to 12/31/2019

**Report Status:** Validated - with Warnings

### **Report Sections**

1. *Cover Page*
2. *ATTACHMENT A (General Reporting)Property Name: Fresno Executive Plaza (proportionate share)*
3. *ATTACHMENT A (General Reporting)Property Name: Child Development Center*
4. *ATTACHMENT A (General Reporting)Property Name: Brooks Head Start*
5. *ATTACHMENT A (General Reporting)Property Name: Caruthers Head Start*
6. *ATTACHMENT A (General Reporting)Property Name: Cedarwood Head Start*
7. *ATTACHMENT A (General Reporting)Property Name: Citrus Head Start*
8. *ATTACHMENT A (General Reporting)Property Name: Dakota Circle Head Start Building I*
9. *ATTACHMENT A (General Reporting)Property Name: Dakota Circle Head Start Building II*
10. *ATTACHMENT A (General Reporting)Property Name: Dakota Circle Head Start Building III*
11. *ATTACHMENT A (General Reporting)Property Name: Firebaugh Head Start*
12. *ATTACHMENT A (General Reporting)Property Name: Huron Head Start*
13. *ATTACHMENT A (General Reporting)Property Name: Jefferson I Head Start*
14. *ATTACHMENT A (General Reporting)Property Name: Jefferson II Head Start*
15. *ATTACHMENT A (General Reporting)Property Name: Kings Canyon I Head Start*
16. *ATTACHMENT A (General Reporting)Property Name: Kings Canyon II Head Start*
17. *ATTACHMENT A (General Reporting)Property Name: Kings Canyon Office Head Start*
18. *ATTACHMENT A (General Reporting)Property Name: Madison Head Start*
19. *ATTACHMENT A (General Reporting)Property Name: Mosqueda Head Start*
20. *ATTACHMENT A (General Reporting)Property Name: Pinedale Head Start*
21. *ATTACHMENT A (General Reporting)Property Name: Mosqueda Office Head Start*
22. *ATTACHMENT A (General Reporting)Property Name: Ramacher Head Start*
23. *ATTACHMENT A (General Reporting)Property Name: Roosevelt Head Start*
24. *ATTACHMENT A (General Reporting)Property Name: San Joaquin Head Start*
25. *ATTACHMENT A (General Reporting)Property Name: San Joaquin Office Trailer Head Start*
26. *ATTACHMENT A (General Reporting)Property Name: Sanger Head Start*
27. *ATTACHMENT A (General Reporting)Property Name: Washington Head Start*
28. *ATTACHMENT A (General Reporting)Property Name: Wilson Head Start*

## Cover Page

<b>OMB Control No.: 4040-0016</b> <b>Expires: 02/28/2022</b>																
<b>REAL PROPERTY STATUS REPORT SF-429</b> <b>ATTACHMENT A (COVER PAGE)</b>																
<b>1. Federal Agency and Organizational Element to Which Report is Submitted:</b> Administration for Children and Families		<b>2. Federal Grant:</b> 09CH010290		<b>2a. Other Identifying Number(s) by Federal Agency(ies):</b> 09CH010290												
<b>3. Recipient Organization (name and complete address including zip code):</b> Fresno County Economic Opportunities Commission																
<b>Address Line 1</b> 1920 MARIPOSA MALL STE 300		<b>Address Line 2</b>														
<b>Address Line 3</b>		<b>City</b> FRESNO	<b>State</b> CA	<b>Zip Code</b> 93721												
<b>Zip Ext.</b> 2504																
<b>4a. DUNS Number:</b> 078788023	<b>4b. EIN:</b> 1941606519A1	<b>5. Recipient Account or Identifying Number:</b>	<b>6. Contact Person for this Report:</b>													
		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;"><b>First Name:</b> Rebecca</td> <td style="padding: 2px;"><b>Middle Initial:</b></td> <td style="padding: 2px;"><b>Last Name:</b> Heinricy</td> </tr> <tr> <td colspan="2" style="padding: 2px;"><b>Phone:</b> (559) 263-1054</td> <td style="padding: 2px;"><b>Phone Extension:</b></td> </tr> <tr> <td colspan="3" style="padding: 2px;"><b>Email:</b> Rebecca.Heinricy@fresnoeoc.org</td> </tr> <tr> <td colspan="3" style="padding: 2px;"><b>Fax:</b> (559) 263-1077</td> </tr> </table>			<b>First Name:</b> Rebecca	<b>Middle Initial:</b>	<b>Last Name:</b> Heinricy	<b>Phone:</b> (559) 263-1054		<b>Phone Extension:</b>	<b>Email:</b> Rebecca.Heinricy@fresnoeoc.org			<b>Fax:</b> (559) 263-1077		
<b>First Name:</b> Rebecca	<b>Middle Initial:</b>	<b>Last Name:</b> Heinricy														
<b>Phone:</b> (559) 263-1054		<b>Phone Extension:</b>														
<b>Email:</b> Rebecca.Heinricy@fresnoeoc.org																
<b>Fax:</b> (559) 263-1077																
<b>7. Report End Date (MM/DD/YYYY):</b> 12/31/2019																
<b>8. Real Property Status Report - Attachments: [check the applicable block(s)]:</b>																
<input checked="" type="checkbox"/> Attachment A ( <i>General Reporting</i> ) attached																
Attachment B ( <i>Request to Acquire, Improve or Furnish</i> ) attached																
Attachment C ( <i>Disposition Request</i> ) attached																
<b>9. Comments (attach additional sheets if necessary):</b>																
The SF-429A for the "Proportionate share of 1920 & 1900 Mariposa Mall Fresno CA 93721" property has been changed based on an updated computation of the Federal Share methodology. All other properties are "Negative" for changes. A modular building at Dakota Circle Head Start is pending receipt and liquidation at time of submission, so a SF-429A is not completed.																
<b>10. Certification: I certify to the best of my knowledge and belief that all information presented in this report is true, correct and complete and constitutes a material representation of fact upon which the Federal government may rely.</b>																
<b>11a. First Name:</b>		<b>11c. Telephone (area code, number, extension) :</b>														
<b>11a. Middle Initial:</b>		<b>11d. Email Address:</b>														
<b>11a. Last Name</b>		<b>11e. Date Report Submitted (MM/DD/YYYY):</b>														
<b>11a. Title of Authorized Certifying Official:</b>		<b>12. Agency use only.</b>														
<b>11b. Signature of Authorized Certifying Official:</b>																

**ATTACHMENT A (General Reporting)Property Name: Fresno Executive Plaza (proportionate share)**

OMB Control No.: 4040-0016 Expires: 02/28/2022				
<b>REAL PROPERTY STATUS REPORT SF-429 ATTACHMENT A</b>				
Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290				
<p><b>Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.</b></p>				
<b>13. Period of Federal Interest (MM/DD/YYYY):</b> From:07/01/1991 To: 12/31/9999				
<b>Type of Federal Interest</b>				
<input checked="" type="checkbox"/> Acquisition <input type="checkbox"/> Renovation <input type="checkbox"/> Construction <input type="checkbox"/> Government Furnished Property				
<b>14a. Description of Real Property:</b>				
Proportionate share of 1920 & 1900 Mariposa Mall Fresno, CA 93721. Parcel "B" of Parcel map No. 79-90-Book36, Pages 50 & 51, City and County of Fresno, State of California.				
<b>Real Property Name:</b> Fresno Executive Plaza (proportionate share)				
<b>14b. Address of Real Property (legal description and complete address including zoning information):</b>				
<b>Legal description</b> Parcel				
<b>Address Line 1</b> 1920 Mariposa Mall		<b>Address Line 2</b>		
<b>Address Line 3</b>		<b>City</b> Fresno	<b>State</b> CA	<b>Zip Code</b> 93721
				<b>Zip Ext.</b> 2504
<b>County/Parish</b> Fresno		<b>Country</b> USA		
<b>GPS Location ( Latitude )</b> 36.7333266		<b>GPS Location ( Longitude )</b> -119.7918211		<b>Verified</b>
<b>Additional zoning information</b>				
<b>14c. Land Acreage or Square Units:</b>		<b>14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):</b>		
<b>Enter Amount:</b> 4.2		<b>Enter Amounts: Gross</b> 116,685		<b>Usable</b> 94,525
<b>Select Units:</b> <input checked="" type="radio"/> Acres <input type="radio"/> Square Feet <input type="radio"/> Square Kilometers <input type="radio"/> Square Meters		<b>Select Units:</b> <input checked="" type="radio"/> Square Feet <input type="radio"/> Square Meters		
<b>14e. Real Property Ownership Type(s):</b>				
<input checked="" type="checkbox"/> <b>A. Owned</b>		<input type="checkbox"/> <b>B. Co-Owned</b>	<input type="checkbox"/> <b>C. Fee Simple</b>	
<input type="checkbox"/> <b>D. Corporate</b>		<input type="checkbox"/> <b>E. Joint Tenancy</b>	<input type="checkbox"/> <b>F. Partnership</b>	
<input type="checkbox"/> <b>G. Limited Liability Partnership</b>		<input type="checkbox"/> <b>H. Co-Operative</b>	<input type="checkbox"/> <b>I. Government Furnished Property</b>	
<input type="checkbox"/> <b>J. Other (Describe)</b>				
<b>14f. Real Property Cost:</b> \$13,283,169		<b>Share Percentage %</b>		
<b>Federal Share:</b> \$1,530,152		12.00%		
<b>Non-Federal Share:</b> \$11,753,017		88.00%		
<b>Total (sum of Federal and Non-Federal Share):</b> \$13,283,169		100.00%		

<b>14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?</b> <input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> NA					
If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
Notice of Federal Interest	1,530,152	10/18/1998	Fresno	CA	1998.148699
<b>Additional Comments (<i>Attach additional sheets if necessary for 14g</i>):</b> NA					
<b>14h. Has Federally required insurance coverage been secured for this property? (<i>See instructions for more details</i>).</b> <input checked="" type="radio"/> Yes <input type="radio"/> No					
<b>14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No					
<b>14j. Are there any environmental compliance requirements related to the real property?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):  					
<b>14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):  					
<b>15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):  					
<b>16. Real Property Disposition Status:</b>					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
<b>17. Indicate the cumulative energy consumption for the previous 12 months:</b>					
A. Electric ( <i>kWh</i> ) 1,262,500 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
<b>18. Remarks (<i>attach additional sheets if necessary</i>):</b> None					

**ATTACHMENT A (General Reporting)Property Name: Child Development Center**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:10/05/2007 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Lots 1,2,3,4,5,6,7,8 & East half of lot 9, in Block 7 of Central Addition recorded in Book 1, Page 30 of Plats, Fresno County Records. Excepting therefrom south 10 feet and East 26 feet of Lot 1.

**Real Property Name:** Child Development Center

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Lots 1,2,3,4,5,6,7,8 & East half of lot 9, in Block 7

**Address Line 1** 1441 E Divisadero St

**Address Line 2**

**Address Line 3**

**City** Fresno

**State**CA

**Zip Code**  
93721

**Zip Ext.**  
1113

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.743657

**GPS Location ( Longitude )** -119.794135

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 22,000

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 5,447

**Usable** 5,447

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$1,572,934

**Share Percentage %**

**Federal Share:** \$1,256,889

80.00%

**Non-Federal Share:** \$316,045

20.00%

**Total (sum of Federal and Non-Federal Share):** \$1,572,934

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☒ Yes ☐ No ☐

NA					
If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
Notice of Federal Interest	1,256,889	10/18/2007	Fresno	CA	2007-0192569
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
NA					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 19,100 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> ) 1114 Therms (gas)					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
NA					

**ATTACHMENT A (General Reporting)Property Name: Brooks Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:03/12/2002 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Brooks Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 1504 N Weber Ave

**Address Line 2**

**Address Line 3**

**City** Fresno

**State**CA

**Zip Code**

93728

**Zip Ext.**

1304

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.762416

**GPS Location ( Longitude )** -119.826298

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 18,295

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 2,880

**Usable** 2,880

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$825,887

**Share Percentage %**

**Federal Share:** \$825,887

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$825,887

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☒ No ☐ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
NA					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 1 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
NA					

**ATTACHMENT A (General Reporting)Property Name: Caruthers Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:02/04/1994 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Caruthers Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 2420 W Clemenceau Ave

**Address Line 2**

**Address Line 3**

**City** Caruthers

**State**CA

**Zip Code**

93609

**Zip Ext.**

9578

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.536316

**GPS Location ( Longitude )** -119.834586

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 15,388

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 2,880

**Usable** 2,880

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$273,907

**Share Percentage %**

**Federal Share:** \$273,907

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$273,907

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☒ No ☐ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
NA					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 1,020 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
NA					

**ATTACHMENT A (General Reporting)Property Name: Cedarwood Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:03/12/2002 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Cedarwood Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 2063 S Cedar Ave

**Address Line 2**

**Address Line 3**

**City** Fresno

**State**CA

**Zip Code**

93702

**Zip Ext.**

4505

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.721952

**GPS Location ( Longitude )** -119.754648

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 14,688

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 2,880

**Usable** 2,880

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$797,067

**Share Percentage %**

**Federal Share:** \$797,067

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$797,067

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☒ No ☐ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
NA					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 782 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
NA					

**ATTACHMENT A (General Reporting)Property Name: Citrus Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:02/04/1994 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Citrus Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 112 4th St

**Address Line 2**

**Address Line 3**

**City** Orange Cove

**State**CA

**Zip Code**

93646

**Zip Ext.**

2169

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.631680

**GPS Location ( Longitude )** -119.309511

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 12,960

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 2,880

**Usable** 2,880

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$292,514

**Share Percentage %**

**Federal Share:** \$292,514

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$292,514

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 863 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
NA					

OMB Control No.: 4040-0016  
Expires: 02/28/2022REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.

13. Period of Federal Interest (MM/DD/YYYY): From:03/12/2002 To: 12/31/9999

Type of Federal Interest

☐ Acquisition
☐ Renovation
☒ Construction
☐ Government Furnished Property

14a. Description of Real Property:

Modular Building

Real Property Name: Dakota Circle Head Start Building I

14b. Address of Real Property (legal description and complete address including zoning information):

Legal description Commercial Modular Building

Address Line 1 4156 E Dakota Ave

Address Line 2

Address Line 3

City Fresno

StateCA

Zip Code

93726

Zip Ext.

5200

County/Parish Fresno

CountryUSA

GPS Location ( Latitude ) 36.786866

GPS Location ( Longitude ) -119.755270

Verified

Additional zoning information

14c. Land Acreage or Square Units:

Enter Amount: 19,623

Select Units:

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):

Enter Amounts: Gross 2,880

Usable 2,880

Select Units:

- ☒ Square Feet  
☐ Square Meters

14e. Real Property Ownership Type(s):

- ☒ A. Owned
☐ B. Co-Owned
☐ C. Fee Simple  
☐ D. Corporate
☐ E. Joint Tenancy
☐ F. Partnership  
☐ G. Limited Liability Partnership
☐ H. Co-Operative
☐ I. Government Furnished Property  
☐ J. Other (Describe)

14f. Real Property Cost: \$1,222,970

Share Percentage %

Federal Share: \$1,222,970

100.00%

Non-Federal Share: \$0

0.00%

Total (sum of Federal and Non-Federal Share): \$1,222,970

100.00%

14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property? ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input checked="" type="radio"/> Yes <input type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> )					
A solar photo voltaic system was installed at this center which increased the Federal Share noted above from \$1,087,036 by \$135,934 to \$1,222,970.					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 700 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
Three (3) buildings installed at this location.					

## ATTACHMENT A (General Reporting)Property Name: Dakota Circle Head Start Building II

OMB Control No.: 4040-0016  
Expires: 02/28/2022REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.

13. Period of Federal Interest (MM/DD/YYYY): From:03/12/2002 To: 12/31/9999

Type of Federal Interest

☐ Acquisition
☐ Renovation
☒ Construction
☐ Government Furnished Property

14a. Description of Real Property:

Modular Building

Real Property Name: Dakota Circle Head Start Building II

14b. Address of Real Property (legal description and complete address including zoning information):

Legal description Commercial Modular Building

Address Line 1 4156 E Dakota Ave

Address Line 2

Address Line 3

City Fresno

StateCA

Zip Code

93726

Zip Ext.

5200

County/Parish Fresno

CountryUSA

GPS Location ( Latitude ) 36.786866

GPS Location ( Longitude ) -119.755270

Verified

Additional zoning information

14c. Land Acreage or Square Units:

Enter Amount: 19,623

Select Units:

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):

Enter Amounts: Gross 2,880

Usable 2,880

Select Units:

- ☒ Square Feet  
☐ Square Meters

14e. Real Property Ownership Type(s):

- ☒ A. Owned
☐ B. Co-Owned
☐ C. Fee Simple  
☐ D. Corporate
☐ E. Joint Tenancy
☐ F. Partnership  
☐ G. Limited Liability Partnership
☐ H. Co-Operative
☐ I. Government Furnished Property  
☐ J. Other (Describe)

14f. Real Property Cost: \$203,602

Share Percentage %

Federal Share: \$203,602

100.00%

Non-Federal Share: \$0

0.00%

Total (sum of Federal and Non-Federal Share): \$203,602

100.00%

14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property? ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 700 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
Three (3) buildings installed at this location. Constructions costs included in Building I.					

ATTACHMENT A (General Reporting)Property Name: Dakota Circle Head Start Building III

OMB Control No.: 4040-0016 Expires: 02/28/2022				
<b>REAL PROPERTY STATUS REPORT SF-429</b> <b>ATTACHMENT A</b>				
Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290				
<b>Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.</b>				
<b>13. Period of Federal Interest (MM/DD/YYYY):</b> From: 03/12/2002 To: 12/31/9999				
<b>Type of Federal Interest</b>				
<input type="checkbox"/> Acquisition <input type="checkbox"/> Renovation <input checked="" type="checkbox"/> Construction <input type="checkbox"/> Government Furnished Property				
<b>14a. Description of Real Property:</b> Modular Building				
<b>Real Property Name:</b> Dakota Circle Head Start Building III				
<b>14b. Address of Real Property (legal description and complete address including zoning information):</b>				
<b>Legal description</b> Commercial Modular Building				
<b>Address Line 1</b> 4156 E Dakota Ave		<b>Address Line 2</b>		
<b>Address Line 3</b>		<b>City</b> Fresno	<b>State</b> CA	<b>Zip Code</b> 93726
<b>County/Parish</b> Fresno		<b>Country</b> USA		
<b>GPS Location ( Latitude )</b> 36.786866		<b>GPS Location ( Longitude )</b> -119.755270		Verified
<b>Additional zoning information</b>				
<b>14c. Land Acreage or Square Units:</b>		<b>14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):</b>		
<b>Enter Amount:</b> 19,623		<b>Enter Amounts: Gross</b> 2,880		<b>Usable</b> 2,880
<b>Select Units:</b> <input type="radio"/> Acres <input checked="" type="radio"/> Square Feet <input type="radio"/> Square Kilometers <input type="radio"/> Square Meters		<b>Select Units:</b> <input checked="" type="radio"/> Square Feet <input type="radio"/> Square Meters		
<b>14e. Real Property Ownership Type(s):</b>				
<input checked="" type="checkbox"/> A. Owned		<input type="checkbox"/> B. Co-Owned		<input type="checkbox"/> C. Fee Simple
<input type="checkbox"/> D. Corporate		<input type="checkbox"/> E. Joint Tenancy		<input type="checkbox"/> F. Partnership
<input type="checkbox"/> G. Limited Liability Partnership		<input type="checkbox"/> H. Co-Operative		<input type="checkbox"/> I. Government Furnished Property
<input type="checkbox"/> J. Other (Describe)				
<b>14f. Real Property Cost:</b> \$464,180		<b>Share Percentage %</b>		
<b>Federal Share:</b> \$464,180		100.00%		
<b>Non-Federal Share:</b> \$0		0.00%		
<b>Total (sum of Federal and Non-Federal Share):</b> \$464,180		100.00%		
<b>14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?</b> <input type="radio"/> Yes <input type="radio"/> No <input checked="" type="radio"/> NA				

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 700 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
NA					

**ATTACHMENT A (General Reporting)Property Name: Firebaugh Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:02/14/1994 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Firebaugh Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 1725 Saipan Ave

**Address Line 2**

**Address Line 3**

**City** Firebaugh

**State**CA

**Zip Code**

93622

**Zip Ext.**

2466

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.852477

**GPS Location ( Longitude )** -120.448386

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 47,509

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 2,880

**Usable** 2,880

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$925,126

**Share Percentage %**

**Federal Share:** \$925,126

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$925,126

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 970 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
Building was moved from original location to present location. Construction costs for original location to present location.					

**ATTACHMENT A (General Reporting)Property Name: Huron Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:10/31/1983 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Huron Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 16641 Palmer St.

**Address Line 2**

**Address Line 3**

**City** Huron

**State**CA

**Zip Code**  
93234

**Zip Ext.**

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.210390

**GPS Location ( Longitude )** -120.096009

Address Unverifiable

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 8,850

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 1,800

**Usable** 1,800

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$44,310

**Share Percentage %**

**Federal Share:** \$44,310

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$44,310

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 511 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
NA					

**ATTACHMENT A (General Reporting)Property Name: Jefferson I Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:02/04/1994 To: 12/31/1999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Jefferson I Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 1240 E Washington Ave

**Address Line 2**

**Address Line 3**

**City** Reedley

**State**CA

**Zip Code**

93654

**Zip Ext.**

3595

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.591467

**GPS Location ( Longitude )** -119.437890

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 9,788

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 2,880

**Usable** 2,880

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$330,355

**Share Percentage %**

**Federal Share:** \$330,355

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$330,355

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input checked="" type="radio"/> Yes <input type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> )					
A solar photo voltaic system was installed at this center which increased the Federal Share noted above from \$234,840 by \$95,515 to \$330,355.					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 801 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
NA					

ATTACHMENT A (General Reporting)Property Name: Jefferson II Head Start

OMB Control No.: 4040-0016  
Expires: 02/28/2022

REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.

13. Period of Federal Interest (MM/DD/YYYY): From:02/04/1994 To: 12/31/9999

Type of Federal Interest

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

14a. Description of Real Property:

Modular Building

Real Property Name: Jefferson II Head Start

14b. Address of Real Property (legal description and complete address including zoning information):

Legal description Commercial Modular Building

Address Line 1 1240 E Washington Ave

Address Line 2

Address Line 3

City Reedley

StateCA

Zip Code

93654

Zip Ext.

3595

County/Parish Fresno

CountryUSA

GPS Location ( Latitude ) 36.591467

GPS Location ( Longitude ) -119.437890

Verified

Additional zoning information

14c. Land Acreage or Square Units:

Enter Amount: 9,787

Select Units:

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):

Enter Amounts: Gross 2,880

Usable 2,880

Select Units:

- ☒ Square Feet  
☐ Square Meters

14e. Real Property Ownership Type(s):

☒ A. Owned

☐ B. Co-Owned

☐ C. Fee Simple

☐ D. Corporate

☐ E. Joint Tenancy

☐ F. Partnership

☐ G. Limited Liability Partnership

☐ H. Co-Operative

☐ I. Government Furnished Property

☐ J. Other (Describe)

14f. Real Property Cost: \$286,629

Share Percentage %

Federal Share: \$286,629

100.00%

Non-Federal Share: \$0

0.00%

Total (sum of Federal and Non-Federal Share): \$286,629

100.00%

14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property? ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 800   or ( <i>Btu</i> ) 0   B. Petroleum ( <i>Gal</i> ) 0   C. Natural Gas ( <i>cu ft</i> ) 0					
<i>Other (Specify)</i>					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
Second building installed at this location.					

**ATTACHMENT A (General Reporting)Property Name: Kings Canyon I Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:02/04/1994 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Kings Canyon I Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 4995 E Balch Ave

**Address Line 2**

**Address Line 3**

**City** Fresno

**State**CA

**Zip Code**

93727

**Zip Ext.**

3859

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.738669

**GPS Location ( Longitude )** -119.734190

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 42,842

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 2,880

**Usable** 2,880

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$631,526

**Share Percentage %**

**Federal Share:** \$631,526

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$631,526

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input checked="" type="radio"/> Yes <input type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> )					
A solar photo voltaic system was installed at this center which increased the Federal Share noted above from \$510,390 by \$121,136 to \$631,526.					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 2,019 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
NA					

**ATTACHMENT A (General Reporting)Property Name: Kings Canyon II Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:02/04/1994 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Kings Canyon II Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 4995 E Balch Ave

**Address Line 2**

**Address Line 3**

**City** Fresno

**State**CA

**Zip Code**

93727

**Zip Ext.**

3859

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.738669

**GPS Location ( Longitude )** -119.734190

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 2,900

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 2,880

**Usable** 2,880

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$141,214

**Share Percentage %**

**Federal Share:** \$141,214

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$141,214

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 435 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
Classroom Building II					

OMB Control No.: 4040-0016  
Expires: 02/28/2022REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.

13. Period of Federal Interest (MM/DD/YYYY): From:02/04/1994 To: 12/31/9999

## Type of Federal Interest

☐ Acquisition
☐ Renovation
☒ Construction
☐ Government Furnished Property

## 14a. Description of Real Property:

Modular Building

Real Property Name: Kings Canyon Office Head Start

## 14b. Address of Real Property (legal description and complete address including zoning information):

Legal description Commercial Modular Building

Address Line 1 4995 E Balch Ave

Address Line 2

Address Line 3

City Fresno

StateCA

Zip Code

93727

Zip Ext.

3859

County/Parish Fresno

CountryUSA

GPS Location ( Latitude ) 36.738669

GPS Location ( Longitude ) -119.734190

Verified

Additional zoning information

## 14c. Land Acreage or Square Units:

Enter Amount: 1,500

Select Units:

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

## 14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):

Enter Amounts: Gross 1,440

Usable 1,440

Select Units:

- ☒ Square Feet  
☐ Square Meters

## 14e. Real Property Ownership Type(s):

- ☒ A. Owned
☐ B. Co-Owned
☐ C. Fee Simple  
☐ D. Corporate
☐ E. Joint Tenancy
☐ F. Partnership  
☐ G. Limited Liability Partnership
☐ H. Co-Operative
☐ I. Government Furnished Property  
☐ J. Other (Describe)

14f. Real Property Cost: \$58,500

Share Percentage %

Federal Share: \$58,500

100.00%

Non-Federal Share: \$0

0.00%

Total (sum of Federal and Non-Federal Share): \$58,500

100.00%

14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property? ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 34 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
Office Building					

**ATTACHMENT A (General Reporting)Property Name: Madison Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:02/04/1994 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Madison Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 388 S Brawley Ave

**Address Line 2**

**Address Line 3**

**City** Fresno

**State**CA

**Zip Code**

93706

**Zip Ext.**

2106

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.728744

**GPS Location ( Longitude )** -119.862427

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 14,400

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 2,880

**Usable** 2,880

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$261,528

**Share Percentage %**

**Federal Share:** \$261,528

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$261,528

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 878 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
NA					

**ATTACHMENT A (General Reporting)Property Name: Mosqueda Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:07/16/1991 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Mosqueda Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 4670 E Butler Ave

**Address Line 2**

**Address Line 3**

**City** Fresno

**State**CA

**Zip Code**

93702

**Zip Ext.**

4608

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.7279438

**GPS Location ( Longitude )** -119.7428185

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 7.973

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 960

**Usable** 960

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$75,680

**Share Percentage %**

**Federal Share:** \$75,680

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$75,680

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> )   387   or ( <i>Btu</i> )   0   B. Petroleum ( <i>Gal</i> )   0   C. Natural Gas ( <i>cu ft</i> )   0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
Two (2) buildings at this location - One (1) classroom and one (1) office.					

**ATTACHMENT A (General Reporting)Property Name: Pinedale Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:03/13/1996 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Pinedale Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 7171 N Sugar Pine Ave

**Address Line 2**

**Address Line 3**

**City** Fresno

**State**CA

**Zip Code**

93650

**Zip Ext.**

1223

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.840351

**GPS Location ( Longitude )** -119.791383

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 6,019

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 1,440

**Usable** 1,440

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$141,214

**Share Percentage %**

**Federal Share:** \$141,214

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$141,214

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 510 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
School District pays utility cost. Estimate of energy consumption.					

**ATTACHMENT A (General Reporting)Property Name: Mosqueda Office Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:12/20/1994 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Mosqueda Office Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 4670 E Butler Ave

**Address Line 2**

**Address Line 3**

**City** Fresno

**State**CA

**Zip Code**

93702

**Zip Ext.**

4608

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.7279438

**GPS Location ( Longitude )** -119.7428185

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 400

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 384

**Usable** 384

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$77,650

**Share Percentage %**

**Federal Share:** \$77,650

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$77,650

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 155 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
Two (2) buildings at this location - One (1) office building and one (1) classroom.					

**ATTACHMENT A (General Reporting)Property Name: Ramacher Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:02/19/1994 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Ramacher Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 710 N Hughes Ave

**Address Line 2**

**Address Line 3**

**City** Fresno

**State**CA

**Zip Code**

93728

**Zip Ext.**

2518

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.752039

**GPS Location ( Longitude )** -119.835504

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 7,170

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 2,880

**Usable** 2,880

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$133,153

**Share Percentage %**

**Federal Share:** \$133,153

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$133,153

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 1,530 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
Original location American Union moved to Ramacher. School District pays utility cost. Estimate of energy consumption provided.					

**ATTACHMENT A (General Reporting)Property Name: Roosevelt Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:02/19/1994 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Roosevelt Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 1701 Alton St

**Address Line 2**

**Address Line 3**

**City** Selma

**State**CA

**Zip Code**

93662

**Zip Ext.**

4131

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.578561

**GPS Location ( Longitude )** -119.607962

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 15,940

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 2,880

**Usable** 2,880

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$260,336

**Share Percentage %**

**Federal Share:** \$260,336

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$260,336

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 1,431 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
NA					

**ATTACHMENT A (General Reporting)Property Name: San Joaquin Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:07/19/1991 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** San Joaquin Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 8535 9th St

**Address Line 2**

**Address Line 3**

**City** San Joaquin

**State**CA

**Zip Code**

93660

**Zip Ext.**

9697

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.604676

**GPS Location ( Longitude )** -120.173292

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 11,000

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 1,056

**Usable** 1,056

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$63,400

**Share Percentage %**

**Federal Share:** \$63,400

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$63,400

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 230 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
NA					

OMB Control No.: 4040-0016  
Expires: 02/28/2022REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.

13. Period of Federal Interest (MM/DD/YYYY): From:12/20/1994 To: 12/31/9999

Type of Federal Interest

☐ Acquisition
☐ Renovation
☒ Construction
☐ Government Furnished Property

14a. Description of Real Property:

Modular Building

Real Property Name: San Joaquin Office Trailer Head Start

14b. Address of Real Property (legal description and complete address including zoning information):

Legal description Commercial Modular Building

Address Line 1 8535 9th St

Address Line 2

Address Line 3

City San Joaquin

StateCA

Zip Code

93660

Zip Ext.

9697

County/Parish Fresno

CountryUSA

GPS Location ( Latitude ) 36.604676

GPS Location ( Longitude ) -120.173292

Verified

Additional zoning information

14c. Land Acreage or Square Units:

Enter Amount: 535

14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):

Enter Amounts: Gross 480

Usable 480

Select Units:

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

Select Units:

- ☒ Square Feet  
☐ Square Meters

14e. Real Property Ownership Type(s):

- ☒ A. Owned
☐ B. Co-Owned
☐ C. Fee Simple  
☐ D. Corporate
☐ E. Joint Tenancy
☐ F. Partnership  
☐ G. Limited Liability Partnership
☐ H. Co-Operative
☐ I. Government Furnished Property  
☐ J. Other (Describe)

14f. Real Property Cost: \$84,760

Share Percentage %

Federal Share: \$84,760

100.00%

Non-Federal Share: \$0

0.00%

Total (sum of Federal and Non-Federal Share): \$84,760

100.00%

14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property? ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 104 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
Two (2) buildings on site - One (1) classroom, one (1) trailer.					

ATTACHMENT A (General Reporting)Property Name: Sanger Head Start

OMB Control No.: 4040-0016  
Expires: 02/28/2022

REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.

13. Period of Federal Interest (MM/DD/YYYY): From:03/20/1975 To: 12/31/9999

Type of Federal Interest

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

14a. Description of Real Property:

Modular Building

Real Property Name: Sanger Head Start

14b. Address of Real Property (legal description and complete address including zoning information):

Legal description Commercial Modular Building

Address Line 1 3037 Orchid Ave

Address Line 2

Address Line 3

City Sanger

StateCA

Zip Code

93657

Zip Ext.

3723

County/Parish Fresno

CountryUSA

GPS Location ( Latitude ) 36.692104

GPS Location ( Longitude ) -119.557628

Verified

Additional zoning information

14c. Land Acreage or Square Units:

Enter Amount: 10,380

Select Units:

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):

Enter Amounts: Gross 3,840

Usable 3,840

Select Units:

- ☒ Square Feet  
☐ Square Meters

14e. Real Property Ownership Type(s):

☒ A. Owned

☐ B. Co-Owned

☐ C. Fee Simple

☐ D. Corporate

☐ E. Joint Tenancy

☐ F. Partnership

☐ G. Limited Liability Partnership

☐ H. Co-Operative

☐ I. Government Furnished Property

☐ J. Other (Describe)

14f. Real Property Cost: \$88,901

Share Percentage %

Federal Share: \$88,901

100.00%

Non-Federal Share: \$0

0.00%

Total (sum of Federal and Non-Federal Share): \$88,901

100.00%

14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property? ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 1,289 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
NA					

**ATTACHMENT A (General Reporting)Property Name: Washington Head Start**

OMB Control No.: 4040-0016  
Expires: 02/28/2022

**REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A**

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

**Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.**

**13. Period of Federal Interest (MM/DD/YYYY):** From:07/16/1991 To: 12/31/9999

**Type of Federal Interest**

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

**14a. Description of Real Property:**

Modular Building

**Real Property Name:** Washington Head Start

**14b. Address of Real Property (legal description and complete address including zoning information):**

**Legal description** Commercial Modular Building

**Address Line 1** 1420 2nd St

**Address Line 2**

**Address Line 3**

**City** Selma

**State**CA

**Zip Code**

93662

**Zip Ext.**

3925

**County/Parish** Fresno

**Country**USA

**GPS Location ( Latitude )** 36.562790

**GPS Location ( Longitude )** -119.617284

Verified

**Additional zoning information**

**14c. Land Acreage or Square Units:**

**Enter Amount:** 5,676

**Select Units:**

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

**14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):**

**Enter Amounts: Gross** 1,440

**Usable** 1,440

**Select Units:**

- ☒ Square Feet  
☐ Square Meters

**14e. Real Property Ownership Type(s):**

☒ **A. Owned**

☐ **B. Co-Owned**

☐ **C. Fee Simple**

☐ **D. Corporate**

☐ **E. Joint Tenancy**

☐ **F. Partnership**

☐ **G. Limited Liability Partnership**

☐ **H. Co-Operative**

☐ **I. Government Furnished Property**

☐ **J. Other (Describe)**

**14f. Real Property Cost:** \$88,695

**Share Percentage %**

**Federal Share:** \$88,695

100.00%

**Non-Federal Share:** \$0

0.00%

**Total (sum of Federal and Non-Federal Share):** \$88,695

100.00%

**14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property?** ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 347 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
NA					

ATTACHMENT A (General Reporting)Property Name: Wilson Head Start

OMB Control No.: 4040-0016  
Expires: 02/28/2022

REAL PROPERTY STATUS REPORT SF-429  
ATTACHMENT A

Federal Grant or Other Identifying Number Assigned by Federal Agency (#2 on cover page) 09CH010290

Provide the requested information in subsections 13 through 18 of Attachment A for each parcel of real property being reported. Use a separate sheet to report information on each parcel of real property under the Federal financial assistance award identified in section 2. If a section does not apply, enter "N/A." Below is a summary of the required information to be provided for each subsection of Attachment A.

13. Period of Federal Interest (MM/DD/YYYY): From:02/18/2004 To: 12/31/9999

Type of Federal Interest

☐ Acquisition ☐ Renovation ☒ Construction ☐ Government Furnished Property

14a. Description of Real Property:

Modular Building

Real Property Name: Wilson Head Start

14b. Address of Real Property (legal description and complete address including zoning information):

Legal description Commercial Modular Building

Address Line 1 1325 Stillman St

Address Line 2

Address Line 3

City Selma

StateCA

Zip Code

93662

Zip Ext.

3221

County/Parish Fresno

CountryUSA

GPS Location ( Latitude ) 36.572478

GPS Location ( Longitude ) -119.602436

Verified

Additional zoning information

14c. Land Acreage or Square Units:

Enter Amount: 9,225

Select Units:

- ☐ Acres  
☒ Square Feet  
☐ Square Kilometers  
☐ Square Meters

14d. Gross and Usable Square Footage/Meters (i.e., of building, house, etc.):

Enter Amounts: Gross 2,880

Usable 2,880

Select Units:

- ☒ Square Feet  
☐ Square Meters

14e. Real Property Ownership Type(s):

☒ A. Owned

☐ B. Co-Owned

☐ C. Fee Simple

☐ D. Corporate

☐ E. Joint Tenancy

☐ F. Partnership

☐ G. Limited Liability Partnership

☐ H. Co-Operative

☐ I. Government Furnished Property

☐ J. Other (Describe)

14f. Real Property Cost: \$254,151

Share Percentage %

Federal Share: \$254,151

100.00%

Non-Federal Share: \$0

0.00%

Total (sum of Federal and Non-Federal Share): \$254,151

100.00%

14g. Has a deed, lien, covenant, or other related documentation been recorded to establish Federal interest in real property? ☐ Yes ☐ No ☒ NA

If yes(unless previously reported), describe the instrument used and enter the date and jurisdiction in which it was recorded:					
Instrument Used	Amount	Date Recorded	Jurisdiction	State	Reference Number
	0				
Additional Comments ( <i>Attach additional sheets if necessary for 14g</i> ):					
14h. Has Federally required insurance coverage been secured for this property? ( <i>See instructions for more details</i> ). <input checked="" type="radio"/> Yes <input type="radio"/> No					
14i. Are there any Uniform Relocation Act (URA) requirements applicable to this property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
14j. Are there any environmental compliance requirements related to the real property? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14j</i> ):					
14k. In accordance with the National Historic Preservation Act (NHPA), does the property possess historic significance, and/or is listed or eligible for listing in the National Register of Historic Places? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe them ( <i>Attach additional sheets if necessary for 14k</i> ):					
15. Has a significant change occurred with the real property, or is there an anticipated change expected during the next reporting period? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If yes, describe the change ( <i>Attach additional sheets if necessary for 15</i> ):					
16. Real Property Disposition Status:					
<input type="checkbox"/> A. Sold		<input type="checkbox"/> B. Transferred to different award			
<input type="checkbox"/> C. Used other Federally sponsored project/program		<input type="checkbox"/> D. Transferred title			
<input type="checkbox"/> E. Retained Title		<input checked="" type="checkbox"/> F. N/A			
i. If the Federal agency provided the recipient disposition instructions to sell or retain title to the real property, enter the amount of the funds owed to the Federal government: \$0					
ii. If applicable, enter the amount of any net proceeds from sale of the real property and describe how the proceeds were distributed: \$0					
iii. If the Federal agency directed the recipient to transfer title to the real property, enter the amount of funds the Federal Agency owes: \$0					
17. Indicate the cumulative energy consumption for the previous 12 months:					
A. Electric ( <i>kWh</i> ) 552 or ( <i>Btu</i> ) 0 B. Petroleum ( <i>Gal</i> ) 0 C. Natural Gas ( <i>cu ft</i> ) 0					
Other ( <i>Specify</i> )					
18. Remarks ( <i>attach additional sheets if necessary</i> ):					
NA					

## FINANCE COMMITTEE MEETING

<b>Date:</b> December 9, 2020	<b>Program:</b> Head Start
<b>Agenda Item #:</b> 9	<b>Director:</b> Kathleen Shivaprasad
<b>Subject:</b> HHS Head Start 0-5 Monitoring Update	<b>Officer:</b> Jim Rodriguez

### Background

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

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

Approval of the QIP dated February 14, 2020 was received from the Regional Office in their letter dated February 24, 2020. The initial corrective action period was approved for extension to December 31, 2020.

The following actions have occurred since the QIP was last presented:

- Hudson, Henderson & Company, the independent auditor for the QIP, providing training for staff and commissioners on October 27.
- Commissioners Hayes & Garabedian as well as Fresno EOC staff, including the CEO & CFO, met with Office of Head Start (OHS) staff to discuss progress on the QIP. OHS staff requested additional clarity on expenses as well as the audit work papers. Both have been submitted to OHS for review.
- Staff have continued to participate in Training and Technical Assistance provided by OHS's contracted firm.

This QIP status was submitted on November 14, 2020. The next update will be submitted to Region IX on December 14, 2020.

## Program Improvement Plan

Updated November 2020

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

Grantee Name	Fresno County Economic Opportunities Commission	Plan Start Date	01/23/2020
Grant Award Number	09CH010290	Plan End Date	12/31/2020

### Area of Deficiency

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

## Program Improvement Plan

Updated November 2020

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

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

## Program Improvement Plan

Updated November 2020

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

### Actions Taken to Strengthen Systems Program-wide

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

## Program Improvement Plan

Updated November 2020

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

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

## Program Improvement Plan

Updated November 2020

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

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

## Program Improvement Plan

Updated November 2020

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

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Review the Accounting Policies and Procedure Manual - Section X Financial Reporting Procedures for needed additions and/or updates.	June 10, 2020	Rebecca Heinricy	External Auditor guidance	Board Agenda item and minutes	Complete –changes were presented to the Finance Committee on June 10 <sup>th</sup> and approved by the full Board on June 24 <sup>th</sup> .
External auditor will present recommendations to the Board of Commissioners.	June 10, 2020 & September 30, 2020	External Auditor; Emilia Reyes,	External Auditor guidance	Board Agenda item and minutes	Complete – The external auditors presented their findings and report to the Board of Commissioners on September 30, 2020. The Board accepted the report.
Update documentation of procedures used in the computation of the Federal Interest based on recommendations received from the external auditors.	November 18, 2020	Rebecca Heinricy	External Auditor guidance	Federal Interest / SF-429 Procedures	Update – Staff are evaluating additional updates to procedures.
Document monitoring and oversight procedures for reporting.	June 10, 2020 (Finance Committee) and June 24, 2020 (Board)	Emilia Reyes, Rebecca Heinricy, Susan Shiomi, Arthur Montejano	Review if T&TA would be beneficial.	Monitoring Procedures	Complete – Monitoring Procedures were approved by the board on June 24 <sup>th</sup> .
Discuss and negotiate with Region IX representatives any items for resolution based on the results of external auditor recommendations.	As needed, but by November 6, 2020	Board Chair, Emilia Reyes, Jim Rodriguez, Rebecca Heinricy, Kathleen Shivaprasad, Arthur Montejano, Region IX representatives	Guidance from Region IX program and fiscal specialists.	Letters and supporting documents.	Update – The Board Chair, Finance Committee Chair, CEO, CFO, HS Director, attended a meeting with Region IX on October 27.

## Program Improvement Plan

Updated November 2020

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

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

### Summary of progress towards outcome:

The Board of Commissioners and staff continue to participate in training and receiving technical assistance. The external auditor provided training on October 27 including suggestions for strengthening internal controls. Staff continue to evaluate methods to implement suggestions provided in that training. The Board Chair and Finance Committee chair participated in the meeting with Region IX held on October 27. They, along with other members of the Board, also participated in the aforementioned training provided by the external auditor. The training was recorded and will be provided to incoming commissioners as well.

## Program Improvement Plan

Updated November 2020

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

### Area of Deficiency

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

## Program Improvement Plan

Updated November 2020

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

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

## Program Improvement Plan

Updated November 2020

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

### Actions Taken to Strengthen Systems Program-wide

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

## Program Improvement Plan

Updated November 2020

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

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

## Program Improvement Plan

Updated November 2020

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

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

## Program Improvement Plan

Updated November 2020

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

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

## Program Improvement Plan

Updated November 2020

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

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Compute the reduction for depreciation allocated to Head Start on assets with Federal Interest prior to January 2019.	September 30, 2020	Rebecca Heinrich and Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	Fixed Asset records, general ledger, and Federal Interest computation.	Federal Interest computation worksheet and fixed asset records.	Complete – The external auditor has computed an updated depreciation amount which excludes potential disallowed costs and resulting updated Federal Interest. This report was accepted by the Board of Commissioners on September 30.
Discuss and negotiate with Region IX representatives any items for resolution based on the results of external auditor recommendations.	November 2020	Board Chair, Emilia Reyes, Rebecca Heinrich, Region IX representatives	Guidance from Region IX program and fiscal specialists.	Letters and supporting documents.	Update – The Board Chair, Finance Committee Chair, CEO, CFO, HS Director, attended a meeting with Region IX on October 27.
Obtain Board approval for any necessary updates to the Accounting Policies and Procedures Manual.	November 18, 2020	Board of Commissioners; Emilia Reyes	Board meeting packet	Policies and Procedures	Board approved updates to the Manual on June 24 <sup>th</sup> . Future approval will occur, as needed.
Obtain Board approval final QIP status and Corrective Actions in December 2020 Board meeting.	December 2020	Board of Commissioners; Emilia Reyes	External auditor recommendations	SF-429	Updated – QIP will be approved and submitted timely after review of the external audit by OHS.

## Program Improvement Plan

Updated November 2020

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

### Summary of progress towards outcome:

The Board of Commissioners and staff continue to participate in training and receiving technical assistance on accountability for funds, property, and other assets. Training and technical assistance has been provided by the external auditor, Hudson, Henderson & Company (workshop held on October 27), as well as Region IX's T&TA partner, STG International. The Board Chair and Finance Committee Chair met with Region IX representatives on October 27 to discuss the results of the external audit and next steps. Region IX representatives requested the auditor's work papers and an updated report demonstrating the principal payments. Both items were sent to Region IX on November 3.

# Program Improvement Plan

Updated November 2020

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

## Area of Deficiency

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

## Program Improvement Plan

Updated November 2020

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

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

## Program Improvement Plan

Updated November 2020

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

### Actions Taken to Strengthen Systems Program-wide

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

## Program Improvement Plan

Updated November 2020

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

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

## Program Improvement Plan

Updated November 2020

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

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

## Program Improvement Plan

Updated November 2020

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

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Update computation of federal interest for the FEP facility incorporating recommendations from the external auditor.	September 30, 2020	Rebecca Heinrichy and Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	External Auditor guidance	Federal Interest computation worksheet and supporting documents	Complete – An updated federal interest calculation was included in the report accepted by the Board of Commissioners on September 30. The report and work papers were shared with OHS for review.
Review allocation of interest, bond amortization, and mortgage principal across all occupants and their funding sources to ensure Federal Share and Non-Federal Share are accurately reported.	June 17, 2020	Rebecca Heinrichy, Darlene Trujillo, Susan Shiomi, Mary Xiong, Jim Rodriguez, External Auditor	Occupancy records, general ledger, and facility cost allocation rate history.	Facility cost pool allocation historical documents and general ledger.	This analysis has been prepared and further review and research into impact is on-going.
Update documentation of procedures used in the computation of the Federal Interest based on recommendations from the external auditors.	November 18, 2020	Rebecca Heinrichy, External Auditor, Jim Rodriguez, Arthur Montejano	External Auditor guidance	Federal Interest / SF-429 Procedures	Update – Staff are evaluating additional updates to procedures.
Obtain Board approval for any necessary SF-429 revision and final QIP status in November 18, 2020.	November 18, 2020	Board of Commissioners; Emilia Reyes, Jim Rodriguez	External auditor recommendations	SF-429	Updated – QIP will be approved and submitted timely within the new deadline.
Amend and file, if necessary, revised SF-429 report via Online Data Collection (OLDC) within GrantSolutions.gov based upon CEO and Board approval.	December 30, 2020	Emilia Reyes; Rebecca Heinrichy; Darlene Trujillo; Jim Rodriguez	External auditor recommendations	SF-429	Updated – SF-429 will be approved and filed timely within the new deadline.

### Summary of progress towards outcome:

As a result of the meeting held on October 27, Fresno EOC requested and was granted an extension for filing of the SF-429 pending OHS's review of the external auditor's report and subsequent negotiations.

## FINANCE COMMITTEE MEETING

<b>Date:</b> December 9, 2020	<b>Program:</b> Finance
<b>Agenda Item #:</b> 10	<b>Officer:</b> Rebecca Heinricy
<b>Subject:</b> Non-Competitive Procurement	<b>Officer:</b> Jim Rodriguez

### Background

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

In accordance with the Accounting Policies and Procedures Manual, Noncompetitive Procurements are “special purchasing circumstances, in which competitive bids are not obtained. Noncompetitive procurement (purchases and contracts) are only permissible in the following circumstances (2 CFR 200.320 [f]):

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

The key requirement for the use of noncompetitive procurement is that the other methods of procurement are not feasible and one of the above circumstances exists.” A report on the non-competitive procurement awards is to be made to the Board of Commissioners.

Vendor	Purpose	Amount	Justification
Hatch Early Learning	Head Start – Tables provide a web-based administration tool as a dynamic and adaptive learning platform providing teachers with standard-based documentation and scoring for children 28 months to 5 years to assess learning and propel kindergarten readiness. This includes a three year Ignite subscription.	\$788,532	Hatch is the manufacturer of the Ignite mobile tablets to be used by children and teachers for distance learning.



## FINANCE COMMITTEE MEETING

<b>Date:</b> December 9, 2020	<b>Program:</b> Finance
<b>Agenda Item #:</b> 11	<b>Officer:</b> Rebecca Heinricy
<b>Subject:</b> Health Insurance Report	<b>Officer:</b> Jim Rodriguez

### Background

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

As of October 31, 2020, the health insurance reserve is at \$3.6 million, which covers approximately 4.0 months of average expenditures. To date, contributions from programs and employees for 2020 total \$9,835,976 while the Fund paid out \$9,009,485 in expenses. COVID-19 related health claims allocated to CSBG CARES are \$49,039. The health insurance report is included for reference.

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

- Effective January 2018: 10% increase in Employer and Employee premiums, increase in select co-pays, and a discount for completion of a wellness visit.
- Effective January 2019: 5% increases in Employer and Employee premiums, and increase the coverage of preventive dental procedures from 80% to 100%.
- Effective January 2020: 4% overall increase in Employer premiums and 22% overall increase in Employee premiums. Wellness plan now has the same annual deductible but will have a 25% discounted employee premium. The employee + child and employee + children tiers were consolidated.

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

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

**FRESNO EOC**  
**HEALTH INSURANCE FUND REPORT**  
 THROUGH OCTOBER 31, 2020

	2020										2019			
	January	February	March	April	May	June	July	August	September	October	YTD totals	Mo. Avg.	YTD totals	Annual Mo.
											Jan - Oct	Prev 12 mos	Jan - Oct	Avg Jan - Dec
<b>Beginning Fund Balance</b>	<b>2,754,344</b>	<b>2,787,834</b>	<b>3,264,173</b>	<b>3,483,658</b>	<b>3,154,202</b>	<b>3,461,908</b>	<b>3,633,576</b>	<b>3,262,078</b>	<b>3,189,632</b>	<b>3,396,670</b>				
<b>Income</b>														
Agency Contributions	764,269	926,323	936,853	910,416	898,686	892,243	599,411	642,330	891,077	891,640	8,353,248	826,460	7,986,932	9,551,207
Additional Agency Contr.	0	0	0	141	85	0	0		0	48,813	49,039	9,484	211,686	266,968
Employee Contributions	169,247	254,529	172,963	171,034	85,018	80,986	78,805	162,949	166,889	91,269	1,433,689	142,257	1,360,468	1,633,863
<b>Total Income</b>	<b>933,516</b>	<b>1,180,852</b>	<b>1,109,816</b>	<b>1,081,591</b>	<b>983,789</b>	<b>973,229</b>	<b>678,216</b>	<b>805,279</b>	<b>1,057,966</b>	<b>1,031,722</b>	<b>9,835,976</b>	<b>978,201</b>	<b>9,559,085</b>	<b>11,452,038</b>
<b>Expenses</b>														
Health Claims Paid	522,608	294,706	439,030	937,674	284,680	500,940	601,294	496,407	416,945	519,238	5,013,522	514,251	6,053,481	7,210,969
Dental Claims Paid	40,011	64,322	54,514	47,659	23,110	16,495	75,113	56,725	54,531	45,432	477,912	48,658	598,403	704,388
Prescriptions Paid	199,983	169,145	217,113	247,094	191,765	100,191	193,702	146,273	201,477	142,480	1,809,223	185,347	2,140,663	2,555,607
Vision Claims Paid	10,011	11,476	7,284	5,770	4,032	6,968	8,980	8,213	9,022	7,808	79,564	7,980	99,102	115,300
Stop Loss Premiums	112,415	113,050	114,712	115,206	114,710	114,673	113,965	113,683	112,549	110,492	1,135,455	111,708	1,040,708	1,245,746
Stop Loss Claims	(41,995)	(5,085)	0	0	0	0	0	0	0	(33,286)	(80,367)	(20,085)	(724,569)	(885,228)
Life Insurance Premiums	14,653	14,707	14,787	14,751	14,769	14,563	14,479	14,231	14,465	14,151	145,556	14,545	144,988	173,967
Pinnacle	14,626	14,610	15,207	15,224	14,901	14,867	14,802	14,769	14,621	14,293	147,920	14,697	142,877	171,324
Blue Cross	15,155	15,156	15,715	15,671	15,599	15,564	15,492	15,474	15,349	15,045	154,220	15,311	147,844	177,354
Benefits Consultant	7,722	7,722	7,722	7,721	7,749	7,750	7,750	7,768	7,769	7,769	77,442	8,606	129,167	155,000
Employee Assist. Program	1,876	1,877	1,876	1,877	1,876	1,877	1,877	1,876	1,877	1,877	18,766	1,877	18,758	22,511
Preferred Chiropractors	783	783	787	787	784	782	778	778	771	756	7,789	734	5,122	6,139
Other Expenses	2,179	2,044	1,584	1,613	2,108	1,671	1,483	1,528	1,552	1,501	17,263	1,746	22,212	25,900
ACA Fees	0	0	0	0	0	5,220	0	0	0	0	5,220	435	20,807	20,807
<b>Total Expenses</b>	<b>900,027</b>	<b>704,513</b>	<b>890,331</b>	<b>1,411,047</b>	<b>676,083</b>	<b>801,561</b>	<b>1,049,715</b>	<b>877,725</b>	<b>850,928</b>	<b>847,556</b>	<b>9,009,485</b>	<b>905,809</b>	<b>9,839,564</b>	<b>11,699,785</b>
<b>Current Fund Activity (net)</b>	<b>33,489</b>	<b>476,339</b>	<b>219,485</b>	<b>(329,456)</b>	<b>307,706</b>	<b>171,668</b>	<b>(371,499)</b>	<b>(72,446)</b>	<b>207,038</b>	<b>184,166</b>	<b>826,492</b>	<b>72,392</b>	<b>(280,478)</b>	<b>(247,747)</b>
<b>Ending Fund Balance</b>	<b>2,787,834</b>	<b>3,264,173</b>	<b>3,483,658</b>	<b>3,154,202</b>	<b>3,461,908</b>	<b>3,633,576</b>	<b>3,262,078</b>	<b>3,189,632</b>	<b>3,396,670</b>	<b>3,580,836</b>	<b>3,580,836</b>			
<b>Enrollment</b>														
Employee only-Traditional	349	347	338	333	330	326	333	326	325	315		332		314
High-Deduct	44	40	40	42	43	44	40	45	45	46		43		23
Family coverage-Traditional	448	452	465	469	468	469	468	464	458	452		461		502
High-Deduct	29	31	31	31	30	30	30	29	29	27		30		11
Dental coverage only	39	38	35	35	37	37	37	36	34	31		36		41
Temp/On Call Plan	0	0	0	0	0	0	0	0	0	0		0		1
<b>Total employees enrolled</b>	<b>909</b>	<b>908</b>	<b>909</b>	<b>910</b>	<b>908</b>	<b>906</b>	<b>908</b>	<b>900</b>	<b>891</b>	<b>871</b>		<b>902</b>		<b>893</b>
<b>Total dependants covered</b>														
Average contributions per employee	1,027	1,300	1,221	1,189	1,083	1,074	747	895	1,187	1,185		1,084		1,069
Average expenses per employee	990	776	979	1,551	745	885	1,156	975	955	973		1,004		1,092

Estimated # months funded: 4.0

## FINANCE COMMITTEE MEETING

<b>Date:</b> December 9, 2020	<b>Program:</b> Finance
<b>Agenda Item #:</b> 12	<b>Officer:</b> Rebecca Heinrich
<b>Subject:</b> Investment Report	<b>Officer:</b> Jim Rodriguez

### Background

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

As of September 30, 2020, the Agency holds these investments to 1> maintain cash funding items such as the health insurance reserve and accrued vacation liability and 2> provide pledged collateral from Fresno EOC for Access Plus Capital's \$700,000 loan from Citibank.

	<b>Wells Fargo</b>	<b>Citibank (pledged)</b>	<b>Total</b>
Cash & Cash Equivalents	\$ 61,838	\$ 261,134	\$ 322,972
Corporate Fixed Income	279,798	-	279,798
Certificates of Deposit (CD)	3,041,412	512,440	3,553,852
Stocks	14,888	-	14,888
<b>Total</b>	<b>\$ 3,397,937</b>	<b>\$ 773,573</b>	<b>\$ 4,171,510</b>
Minus unrealized gains on CDs	108,336	12,440	120,775
<b>General Ledger balance</b>	<b>\$ 3,289,601</b>	<b>\$ 761,134</b>	<b>\$ 4,050,735</b>

Total annual interest earned on these fixed income investments is \$88,011 providing an average rate of 2.40%. Interest rates received on the Corporate Fixed Income investments range between 3.5% and 4.5%. These are long term holdings with maturity dates after 2022. The Certificates of Deposit have interest rates between 0.1% and 3.5%; and a tiered maturity date structure to provide for both shorter term maturities and longer investments past 2023.

The funds at Self-Help Federal Credit Union are returning 1.26% interest.



## FINANCE COMMITTEE MEETING

<b>Date:</b> December 9, 2020	<b>Program:</b> Employment & Training, Food Services, and Administration
<b>Agenda Item #:</b> 13	<b>Director:</b> Rebecca Heinrichy
<b>Subject:</b> Variance Report	<b>Officer:</b> Jim Rodriguez

### Background

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

The following prepared financial analysis reports will be presented:

- Employment & Training
- Food Services
- Administration

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## **FINANCE OFFICE INTEROFFICE MEMO**

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**DATE:** DECEMBER 2, 2020  
**TO:** JEFF DAVIS  
**CC:** EMILIA REYES, MICHELLE TUTUNJIAN, JIM RODRIGUEZ, SUSAN SHIOMI  
**FROM:** REBECCA HEINRICY, LETICIA RODRIGUEZ  
**SUBJECT:** EMPLOYMENT & TRAINING PROGRAMS VARIANCE REPORT – OCTOBER 2020

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**Funding Source: Fresno Regional Workforce Investment Board (FRWIB)**

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

*Portion of year passed:* 33%

	<u>Grant Award</u>	<u>YTD Expenses</u>	<u>% Spent</u>
Younger Youth (In School)	\$231,833	\$69,244	30%
Younger Youth (Out of School)	\$927,331	\$274,187	30%

*Observations:* For the above grants, personnel costs are budgeted at approximately 84% of total grant funding, (\$969,085/\$1,159,164). Overall, these programs are operating slightly under budget but funds are expected to be fully utilized as staff allocations increase during the last six months of the grant cycle.

**Funding Source: State of California - Cal-OES**

*Funding Period:* April 1, 2020 – March 31, 2021

*Portion of year passed:* 58.33%

*Funding Budget:* \$50,000

*Expense:* Expenses are \$22,319, or 45% of funding.

*Observations:* Funds are anticipated to be fully utilized. This represents the portion of this grant which is completed by Employment & Training with another portion of this grant being completed by Sanctuary Youth Services.

**Funding Source: CSBG**

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

*Portion of year passed:* 83%

*Funding Budget:* \$55,500

*Expense:* Expenses are \$44,172 or 80% of budget.

*Observations:* Funds are used to support personnel primarily funded by FRWIB grants who also participate in Agency functions that are not allowable under the grant funding. Grant term was extended to May 31, 2021.

**Funding Source: CSBG – Summer Internship**

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

*Portion of year passed:* 83%

*Funding Budget:* \$68,500

*Expense:* Expenses are \$68,500 or 100% of budget.

*Observations:* Program successfully completed the summer internship program and will not be available in 2021.

**Funding Source: Wells Fargo**

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

*Portion of year passed:* 83%

*Funding Budget:* \$15,000

*Expense:* Expenses are \$3,882, or 26% of funds.

*Observations:* Funds will be fully utilized.

**Valley Apprenticeship Connections (VAC) Projects 51000-51004:**

*Revenue:* Current funding is \$769,733. As of October, \$467,360 revenue was received from the following sources:

Funding Source	Funding Period	Budget	YTD Revenue	% Period Complete
CSBG	Jan – Dec 2020	\$59,500	\$26,216	83%
Fresno County EDC	Jan – Dec 2020	\$240,671	\$176,100	83%
Fresno County Probation	May 2020 –April 2021	\$264,000	\$65,044	50%
Fresno County EDC NEO Program	May 2020 –April 2021	\$5,562	\$ -	50%
State Center Community College District	May 2019 – April 2021	\$200,000	\$200,000	75%

*Expenses:* YTD expenses are \$349,035, or 45% of the budget. Primary expense is for personnel costs, which accounts for 64% of the budget.

*Observations:* The goal of this program is to provide job shadowing, internships, apprenticeship, and employment and training to individuals funded through various sources. COVID-19 impacted program operations and created an opportunity to develop a virtual participation model. Funds from Fresno County EDC are earned on a fee-for-service basis according to clients served in a training cohort.

YOUNGER YOUTH IN-SCHOOL  
Monthly Progress Report

As of

October 30, 2020

Program Period: July 1, 2020 - June 30, 2021

Project ID # 57101 , 57105

CONTRACT TIME LAPSED:

33%

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Y-T-D % USED
REVENUE:				
Fresno Regional Workforce Investment Board	231,833	69,244	162,589	30%
TOTAL REVENUE	231,833	69,244	162,589	30%
Expenditures:				
Salaries	144,890	46,255	98,635	32%
Taxes	13,686	3,577	10,109	26%
Benefits	35,242	9,095	26,147	26%
TOTAL PERSONNEL	193,818	58,927	134,891	30%
OTHER OPERATING EXPENSES				
Mileage	530	198	332	37%
Building Rent	14,654	5,077	9,577	35%
Equipment Rent - Copy Machine	1,800	410	1,390	23%
Equipment Rent - Water Cooler	102	0	102	0%
Postage	20	1	19	5%
Audit Service	278	62	216	22%
Telephone	2,100	217	1,883	10%
Insurance	1,231	481	750	39%
Office Supplies	1,000	0	1,000	0%
Staff Training	145	0	145	0%
Indirect	16,155	3,871	12,284	24%
Total Non-Personnel	38,015	10,317	27,698	27%
Total Expenditures	231,833	69,244	162,589	30%
Net Income (Loss)	0	0		

YOUNGER YOUTH OUT-OF-SCHOOL  
Monthly Progress Report

As of

October 30, 2020

Program Period: July 1, 2020 - June 30, 2021

Project ID # 57103 , 57107

CONTRACT TIME LAPSED:

33%

	ANNUAL BUDGET	Y-T-D ACTUAL	Y-T-D BALANCE	Y-T-D % USED
REVENUE:				
Fresno Regional Workforce Investment Board	927,331	274,187	653,144	30%
TOTAL REVENUE	927,331	274,187	653,144	30%
Expenditures:				
Salaries	579,556	182,569	396,987	32%
Taxes	54,742	14,071	40,671	26%
Benefits	140,969	35,817	105,152	25%
TOTAL PERSONNEL	775,267	232,457	542,810	30%
OTHER OPERATING EXPENSES				
Mileage	2,120	792	1,328	37%
Building Rent	58,616	20,308	38,308	35%
Equipment Rent - Copy Machine	7,200	2,015	5,185	28%
Equipment Rent - Water Cooler	410	0	410	0%
Postage	80	6	74	8%
Audit Service	1,113	249	864	22%
Telephone	8,400	752	7,648	9%
Insurance	4,925	1,924	3,001	39%
Office Supplies	4,000	118	3,882	3%
Staff Training	580	0	580	0%
Indirect	64,620	15,566	49,054	24%
Total Non-Personnel	152,064	41,730	110,334	27%
Total Expenditures	927,331	274,187	653,144	30%
Net Income (Loss)	0	0		

Cal-OES  
Monthly Progress Report  
As of  
October 30, 2020

Year 5

Program Period: April 1, 2020 - March 31, 2021

Project ID # 50310

CONTRACT TIME LAPSED:

58.33%

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Y-T-D % USED
REVENUE:				
State of California	50,000	22,319	27,681	45%
TOTAL REVENUE	50,000	22,319	27,681	45%
Expenditures:				
Salaries	33,906	16,511	17,395	49%
Fringe Benefits	12,263	4,462	7,801	36%
TOTAL PERSONNEL	46,169	20,973	25,196	45%
OPERATING EXPENSES				
Rent	1,800	1,050	750	58%
Mileage	750	0	750	0%
Office Supplies	600	256	344	43%
Communication	681	40	641	6%
Total Non-Personnel	3,831	1,346	2,485	35%
Total Expenditures	50,000	22,319	27,681	45%
Net Income (Loss)	0	0		

ET- CSBG  
Monthly Progress Report  
As of  
October 30, 2020

Program Period: JAN-DEC  
Project ID # 50001  
CONTRACT TIME LAPSED:  
83%

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Y-T-D % USED
REVENUE:				
State of California	55,500	44,172	11,328	80%
TOTAL REVENUE	55,500	44,172	11,328	80%
Expenditures:				
Salaries	42,547	35,238	7,309	83%
Fringe Benefits	11,853	8,934	2,919	75%
TOTAL PERSONNEL	54,400	44,172	10,228	81%
OPERATING EXPENSES				
Participant Cost	1,100	0	1,100	0%
Total Non-Personnel	1,100	0	1,100	0%
Total Expenditures	55,500	44,172	11,328	80%
Net Income (Loss)	0	0		

CSBG-Summer Program  
Monthly Progress Report  
As of  
October 30, 2020

Program Period: JAN-DEC  
Project ID # 57801, 57811  
CONTRACT TIME LAPSED:  
83%

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Y-T-D % USED
REVENUE:				
State of California	68,500	68,500	0	100%
TOTAL REVENUE	68,500	68,500	0	100%
Expenditures:				
Salaries	8,572	8,572	0	100%
TOTAL PERSONNEL	8,572	8,572	0	100%
OTHER OPERATING EXPENSES				
Program Supplies & Participant Cost	49	49	0	100%
Summer Internships/Youth Program	59,879	59,879	0	100%
Total Non-Personnel	59,928	59,928	0	100%
Total Expenditures	68,500	68,500	0	100%
Net Income (Loss)	0	0		

Wells Fargo-Summer Internship Program  
Monthly Progress Report  
As of  
October 30, 2020

Program Period: JAN-DEC  
Project ID # 57803  
CONTRACT TIME LAPSED:  
83%

	ANNUAL BUDGET	Y-T-D ACTUAL	BALANCE	Y-T-D % USED
REVENUE:				
State of California	15,000	15,000	0	100%
TOTAL REVENUE	15,000	15,000	0	100%
OTHER OPERATING EXPENSES				
Program Supplies & Participant Cost	3,525	0	3,525	0%
Summer Internships/Youth Program	11,475	3,882	7,593	34%
Total Non-Personnel	15,000	3,882	11,118	26%
Total Expenditures	15,000	3,882	11,118	26%
Available Funding		11,118		

**Valley Apprenticeship Connections (VAC)**

**Program Period: January 1, 2020 - December 31, 2020**

**Project # 51000 CSBG**

83% % of year completed

	Budget 1/20-12/20	Actual 10/20	Balance	% of budget spent to date
<b>Revenues and Support</b>				
CSBG	59,500	26,216	33,284	44%
Total Revenues and Support	\$59,500	\$26,216	\$33,284	44%
<b>Expenses</b>				
Personnel Costs				
SALARIES	7,752		7,752	0%
FRINGE	2,623		2,623	0%
Total Personnel Costs	10,375	-	10,375	0%
Contract Services				
CONSULTING	2,500	-	2,500	0%
Total Contract Services	2,500	-	2,500	0%
Facility Costs				
RENT	30,000	18,769	11,231	63%
Total Facility Costs	30,000	18,769	11,231	63%
Office Expense				
COPIERS/ TELEPHONE	2,760	744	2,016	27%
Total Office Expense	2,760	744	2,016	27%
Insurance Expense				
INSURANCE	1,440	65	1,375	5%
Total Insurance Expense	1,440	65	1,375	5%
Program Supplies & Client Costs				
DUES-ORGANIZATIONS/Training	12,125	6,500	5,625	54%
PROGRAM INCENTIVES	300	138	162	46%
Total Program Supplies & Client Costs	12,425	6,638	5,787	53%
Total Expenses	\$59,500	\$26,216	\$33,284	44%
<b>NET SURPLUS/(DEFICIT)</b>	-	-		

Valley Apprenticeship Connections (VAC)  
Program Period: January 1, 2020 - December 31, 2020  
Project # 51002 Fresno County EDC  
83% % of year completed

	Budget 1/20-12/20	Actual 10/20	Balance	% of budget spent to date
<b>Revenues and Support</b>				
Fresno County EDC	240,671	176,100	64,571	73%
Total Revenues and Support	\$240,671	\$176,100	\$64,571	73%
<b>Expenses</b>				
Personnel Costs				
SALARIES	119,144	69,354	49,790	58%
FRINGE	55,362	28,116	27,246	51%
Total Personnel Costs	174,506	97,469	77,037	56%
Facility Costs				
RENT	19,894	16,593	3,301	83%
Total Facility Costs	19,894	16,593	3,301	83%
Travel & Training				
MILEAGE/TRAVEL	2,000	8	1,992	0%
Total Travel & Training	2,000	8	1,992	0%
Office Expense				
COMPUTER EQUIPMENT	600		600	0%
COPIERS; REPAIRS & MAINTENANCE	600		600	0%
PRINTING	500		500	0%
OFFICE SUPPLIES	406	64	342	16%
TELEPHONE	500	233	267	47%
Total Office Expense	2,606	297	2,309	11%
Insurance Expense				
INSURANCE	624	967	(343)	155%
Total Insurance Expense	624	967	(343)	155%
Program Supplies & Client Costs				
FINGERPRINTING	1,200		1,200	0%
WORKSHOP/CLASSROOM SUPPLIES	500		500	0%
TRAINING/INSTRUCTION	10,000	6,693	3,307	67%
SUPPORTIVE SERVICES	10,000	759	9,241	8%
OUTREACH	2,000		2,000	0%
PROGRAM INCENTIVES	300		300	0%
Total Program Supplies & Client Costs	24,000	7,452	16,548	31%
Indirect				
ADMIN SERVICES	16,772	9,209	7,563	55%
PROFESSIONAL SERVICES - AUDIT	269	147	122	55%
Total Expenses	\$240,671	\$132,143	\$108,528	55%
<b>NET SURPLUS/(DEFICIT)</b>	-	<b>43,957</b>		

Valley Apprenticeship Connections (VAC)  
Program Period: May 1, 2020 - April 30, 2021  
Project # 51005 Fresno County Probation  
50% % of year completed

	Budget 5/20-4/21	Actual 10/20	Balance	% of budget spent to date
<b>Revenues and Support</b>				
County Probation	264,000	65,044	198,956	25%
NEO Wage Reimbursement	5,562		5,562	0%
Total Revenues and Support	\$269,562	\$65,044	\$204,518	24%
<b>Expenses</b>				
Personnel Costs				
SALARIES	92,200	30,386	61,814	33%
FRINGE	42,204	10,881	31,323	26%
Total Personnel Costs	134,404	41,267	93,137	31%
Office Expense				
COMPUTER EQUIPMENT	2,452		2,452	0%
EQUIPMENT MAINTENANCE	4,800	774	4,026	16%
PRINTING	400		400	0%
OFFICE SUPPLIES	2,997	286	2,711	10%
Total Office Expense	10,649	1,060	9,589	10%
TELEPHONE	600		600	0%
INSURANCE	936	449	487	48%
RENT	16,224	8,424	7,800	52%
MILEAGE/TRAVEL	1,431		1,431	0%
Other Expenses				
WORKSHOP/CLASSROOM SUPPLIES	3,500	-	3,500	0%
TRAINING/INSTRUCTION	22,000	8,057	13,943	37%
PROGRAM INCENTIVES	2,309		2,309	0%
Total Program Supplies & Client Costs	27,809	16,930	39,659	61%
Indirect				
ADMIN SERVICES	13,987	4,533	9,454	32%
PROFESSIONAL SERVICES - AUDIT	222	73	149	33%
Total Indirect	14,209	4,605	9,604	32%
SUPPORTIVE SERVICES	63,300	1,181.08	62,119	2%
Total Expenses	\$269,562	\$65,044	\$204,518	24%
<b>NET SURPLUS/(DEFICIT)</b>	-	-		

Valley Apprenticeship Connections (VAC)

Program Period: May 1, 2019 - April 30, 2021

Project # 51006 (SCCCD) State Center Community College District

75% % of year completed

	Budget 5/19-4/21	Actual 10/20	Balance	% of budget spent to date
<b>Revenues and Support</b>				
SCCCD	200,000	200,000	-	100%
Total Revenues and Support	\$200,000	\$200,000	\$0	100%
<b>Expenses</b>				
Personnel Costs				
SALARIES	124,652	63,028	61,624	51%
FRINGE	45,774	24,097	21,677	53%
Total Personnel Costs	170,426	87,125	83,301	51%
Other Expenses				
Office Supplies	167	409	(242)	245%
COPIERS; REPAIRS & MAINTENANCE	2,694	3,577		133%
MILEAGE/TRAVEL	120	119	1	99%
INSURANCE	1,800	1,382	418	77%
Total Other Expenses	4,781	5,487	177	115%
Program Supplies & Client Costs				
DUES-ORGANIZATIONS		7,220	(7,220)	#DIV/0!
OUTREACH	1,600	708	892	44%
TRAINING/INSTRUCTION	9,000	15,106	(6,106)	168%
BUS TOKENS		78	(78)	
OTHER COST		983	(983)	
Total Program Supplies & Client Costs	10,600	24,095	(12,435)	227%
Indirect				
ADMIN SERVICES	13,953	8,784	5,169	63%
PROFESSIONAL SERVICES - AUDIT	240	141	99	59%
Total Indirect	14,193	8,925	5,268	63%
Total Expenses	\$200,000	\$125,632	\$75,251	63%
<b>NET SURPLUS/(DEFICIT)</b>	-	<b>74,368</b>		

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## **FINANCE OFFICE INTEROFFICE MEMO**

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**DATE:** DECEMBER 2, 2020  
**TO:** JON ESCOBAR  
**CC:** EMILIA REYES, MICHELLE TUTUNJIAN, JIM RODRIGUEZ, SUSAN SHIOMI  
**FROM:** REBECCA HEINRICY  
**SUBJECT:** FOOD SERVICES VARIANCE REPORT – OCTOBER 2020

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### **Food Services:**

#### **Revenue:**

Budgeted revenue for the period of January 2020 to December 2020 is \$7,656,383. This budget was updated during the year for the significant impact of COVID-19 on operations. Revenue is from a diversity of funding including grant income, services to other Fresno EOC programs (billed at cost), catering services, fee-for-service contracts, and Café EOC. YTD revenue is \$6,009,107, which is 78% of the budget.

#### **Expenses:**

Budgeted expenses for the period January 2020 through December 2020 are \$7,326,532. YTD expenses are \$5,848,587, which is 80% of the budget.

#### **Observations:**

As of October 2020, program is operating at budget. The expenditure budget has been updated during the year to reflect the changes resulting from the shift in COVID operations, increasing utility costs, and the changes to the meal delivery fees.

Primary concentrations of expenditures are:

- Program Supplies– 55% of total expenses (89% of this category is for raw food purchases)
- Personnel – 28% of total expenses
- Contract Services – 8% of total expenses
- Administrative (ICR) – 5% of total expenses (indirect is not charged on internal services)
- All other – 4% of total expenses

**Fresno EOC**  
**Food Services Budget to Actual**  
**January - October 2020**

Time Lapsed  
**83%**

	<i><b>Budget 2020</b></i>	<i><b>Actual Jan-Oct 2020</b></i>	<i><b>Variance</b></i>	<i><b>% Budget</b></i>	<i><b>Actual Jan-Oct 2019</b></i>	<b>Comments:</b>
<b>TOTAL REVENUE</b>	\$ 7,656,383	\$ 6,009,107	\$ 1,647,276	78%	\$ 4,844,304	<p>FMAAA COVID meal services increased budgeted revenue for 2020 by approximately \$2.0 million. At-Risk, Café, Sanctuary, SOUL, and Catering contracts have been reduced or ended due to COVID-19.</p> <p>At budget.</p> <p>26% increase in Raw Food from prior year due to increased sales/production and price increases from suppliers.</p> <p>Increased budget for meal delivery cost increase (\$350,000).</p> <p>Budget adjusted for higher utilities costs (\$12,000) being incurred.</p> <p>Decrease in staff mileage cost due to staff not traveling since COVID-19.</p> <p>At budget.</p> <p>Budget increased for PPE related to COVID-19 (\$7,000)</p> <p>At budget.</p> <p>HHS approved Rate of 7.5% of allowable costs.</p>
<b>EXPENSES</b>						
Personnel	\$ 2,109,610	\$ 1,615,417	\$ 494,193	77%	\$ 1,735,013	
Program Supplies	3,969,958	3,233,595	736,363	81%	2,553,787	
Contract Service	602,000	480,630	121,370	80%	141,966	
Facilities Cost	126,764	105,648	21,116	83%	91,829	
Travel, Mileage, Vehicle Cost	4,200	1,949	2,251	46%	13,171	
Equipment Cost	62,000	50,750	11,250	82%	51,697	
Office Expenses	51,000	42,064	8,936	82%	41,288	
Insurance	16,000	13,344	2,656	83%	11,423	
Indirect	385,000	305,190	79,810	79%	273,627	
<b>TOTAL EXPENSES</b>	\$ 7,326,532	\$ 5,848,587	\$ 1,477,945	80%	\$ 4,913,801	
<b>SURPLUS/DEFICIT</b>	\$ 329,851	\$ 160,520				

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## **FINANCE OFFICE INTEROFFICE MEMO**

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**DATE:** DECEMBER 3, 2020  
**TO:** EMILIA REYES, CEO  
**CC:** HEATHER BROWN, JIM RODRIGUEZ, SUSAN SHIOMI  
**FROM:** REBECCA HEINRICY, DARLENE TRUJILLO  
**SUBJECT:** ADMINISTRATION – OCTOBER 2020

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Below are the high-level points summarizing the revenues and expenses for the Administrative offices on a year to date basis from January to October 2020, which consist of the following: Executive Office and Board, Innovation Office, Communications and Strategy, Finance, Human Resources, Information Technology, Internal Audit, and General Administration.

**Summary:**

*Revenue:* Administration is funded by: Community Services Block Grant (CSBG), Indirect Cost Rate (ICR), contributions, and interest income/loss from both investment and banking activities. Administrative costs allocated to either CSBG or the ICR must be allowable in order to be allocated to these funding streams. As of October 2020, CSBG administrative income is at \$410,953, or 74% of the CSBG budget for administrative support. Total administrative revenue recognized to date is \$5,320,460 which is 82% of the budget. Fee-for-services and contribution revenue received to date have been from Family Development Credentials training services, IT services, Office Depot purchasing rebate, and Wells Fargo credit card rebates total \$43,756 year to date. Investment income is performing moderately favorable compared to budget due to a favorable economy which also is seen in the interest on bank accounts.

*Expenses:* All costs associated with specific administrative offices are tracked within designated project codes. Costs that are equally applicable to all programs throughout the Agency are allocated to a General Administration project code. Expenses of \$5,320,460 for the period of January – October 2020 represent 82% of the budget year. While expenses have been maintained at budget, some costs such as community relations, training and travel-related expenses are below budget during the course of the year due to the impacts from COVID-19. However, there are other costs that over budget due to COVID-19 such as purchases for laptops and other computing equipment for staff to work for home due to the shelter-in-place order earlier in the year. Other expenses higher than budget on a year to date total include facility costs for building repairs and maintenance and office remodels.

**Fresno EOC**  
**Administrative Variance Report**  
**Jan-Oct 2020**

% Time Lapsed:

83.33%

	Total Administrative			% of Budget	Actual Jan - Oct 2019	Actual 2019 vs 2020 Differences
	2020 Budget (7.5% ICR)	YTD Expenses Jan-Oct	Balance Remaining			
<b>REVENUES AND SUPPORT</b>						
Administrative ICR	5,810,400	4,780,107	1,030,293	82%	4,536,602	243,505
Fee-for-Services & Contributions	25,000	43,756	(18,756)	175%	71,197	(27,441)
Other Revenue (Interest)	100,000	85,643	14,357	86%	117,063	(31,420)
CSBG Revenue	556,395	410,953	145,442	74%	473,016	(62,063)
<b>TOTAL REVENUES AND SUPPORT</b>	6,491,795	5,320,460	1,171,335	82%	5,197,878	122,581
<b>EXPENSES</b>						
Personnel Costs	4,941,615	4,059,846	881,769	82%	4,024,023	35,824
Contract Services	653,630	454,326	199,304	70%	381,127	73,199
Facility Costs	260,900	239,416	21,484	92%	213,447	25,969
Out-of-County/Out-of-State Travel	103,395	68,977	34,418	67%	95,179	(26,202)
Travel, Mileage, & Vehicle Costs	8,890	3,428	5,462	39%	8,007	(4,578)
Equipment Costs	92,415	196,478	(104,063)	213%	70,493	125,985
Office Expense	211,555	179,303	32,252	85%	198,236	(18,933)
Insurance Expense	19,375	19,189	186	99%	41,723	(22,535)
Program Supplies & Client Costs	91,600	65,670	25,930	72%	81,570	(15,900)
Other Costs	108,420	33,826	74,594	31%	84,074	(50,248)
<b>TOTAL EXPENSES</b>	6,491,795	5,320,460	1,171,335	82%	5,197,878	122,581
<b>NET SURPLUS/(DEFICIT)</b>	-	-	-		(0)	0

% of budget

82%