



## BOARD MEETING AGENDA

December 16, 2020 at 6:00 p.m.

<b>1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE:</b> Pledge of Allegiance to be led by Linda Hayes	<b>Presenter</b>	<b>Action</b>
<b>2. ROLL CALL</b>  A. Roll Call - Page 4		
<b>3. APPROVAL OF DECEMBER 2, 2020 MINUTES</b>  A. December 2, 2020 Board Meeting Minutes - Page 5		<b>Approve</b>
<b>4. PUBLIC COMMENTS</b> (This is an opportunity for the members of the public to address the Board on any matter related to the Commission that is not listed on the Agenda.)		
<b>5. ADDITIONS TO THE AGENDA</b> (The Board may add an item to the agenda if, upon a two-thirds vote, the Board finds that there is a need for immediate action on the matter and the need came to the attention of the Board after the posting of this agenda.)		
<b>6. POTENTIAL CONFLICT OF INTEREST</b> (Any Board Member who has a potential conflict of interest may now identify the item and recuse themselves from discussing and voting on the matter.) (FPPC §87105)		
<b>7. TRANSFORMING AND INSPIRING</b>  A. Access Plus Capital	<b>Hill</b>	<b>Information</b>
<b>8. SEATING OF COMMISSIONERS</b>  A. Seating of Commissioners - Page 7	<b>Hayes</b>	<b>Ratify</b>
<b>9. HEAD START EARLY CARE AND EDUCATION</b>  A. November Program Update Report - Page 8	<b>Shivaprasad</b>	<b>Accept</b>
<b>10. LEGISLATIVE REPORT</b>  A. Legislative Report - Page 10	<b>Jonasson</b>	<b>Information</b>
<b>11. SUMMARY OF GRANT TRACKER</b>  A. Summary of Grant Tracker - Page 12	<b>McVey</b>	<b>Information</b>
<b>12. APPROVAL OF CONSENT AGENDA</b> Any Commissioner may pull any Consent Item for discussion or separate vote  A. Human Resources Committee Items – November 16, 2020		<b>Approve</b>

1. November 19, 2020 HR Committee Meeting Minutes - Page 15

2. COVID-19 Supplemental Paid Sick Leave - Page 17

## **B. Program Planning and Evaluation Committee Items – December 1, 2020**

**Approve**

1. October 13, 2020 Program Planning and Evaluation Committee Meeting Minutes - Page 20

2. Head Start 0 to 5: Fiscal Year 2020 Budget Revision - Page 22

3. Food Services: No Kid Hungry Funding Award - Page 31

4. Employment and Training Services: Re-Entry Employee Readiness Services - Page 32

5. Fresno Street Saints: Youth Services Proposal - Page 33

6. LCC: CalRecycle Final Report - Page 34

7. LCC: California Community Reinvestment Grants Program - Page 69

8. LCC: Proposition 68 (Phase 3) Application - Page 70

9. Sanctuary and Support Services: Fresno City College Partnership - Page 72

10. Transit Systems: Drug and Alcohol Policy Amendment - Page 74

## **C. Audit Committee Items – December 9, 2020**

**Approve**

1. March 4, 2020 Audit Committee Meeting Minutes - Page 111

2. Audited Financial Statements - Page 113

3. Audit and Tax Services Provider - Page 204

## **D. Finance Committee Items – December 9, 2020**

**Approve**

1. November 9, 2020 Finance Committee Meeting Minutes - Page 208

2. Financial Reports: September 2020 - Page 210

3. Financial Reports: October 2020 - Page 216

4. Workers' Compensation Insurance Renewal - Page 222

5. Accounting Policies & Procedures Update - Page 240

6. HHS Head Start 2019 SF-429 - Page 262

## **E. SOUL Conflict of Interest Code**

**Approve**

1. SOUL Conflict of Interest Code - Page 319

## **13. ADVISORY BOARDS**

**Accept**

A. September 30, 2019 Foster Grandparent Advisory Minutes - Page 323

B. September 16, 2020 Sanctuary and Support Services Advisory Minutes - Page 325

C. August 20, 2020 LCC Advisory Minutes - Page 327

D. November 3, 2020 Head Start County Wide Policy Council Minutes -

**14. CHIEF EXECUTIVE OFFICER'S REPORT**

**Reyes**

**Information**

A. CEO Report - Page 337

**15. COMMISSIONERS' COMMENT**

**Hayes**

**16. CLOSED SESSION**

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION  
Significant exposure to litigation pursuant to paragraph (2) of subdivision  
(d) of Section 54956.9:  
Number Cases: 1

**17. NEXT MEETING:**

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

**18. ADJOURNMENT**



## BOARD OF COMMISSIONERS ROLL CALL 2020

Commissioner	Term Expiration	Target Area or Appointing/Nominating Org.	1/22	2/26	4/3	4/10	4/29	5/27	6/24	7/23	9/30	10/28	11/18	12/2	12/16
ARAMBULA, AMY	Dec 2021	31st Assembly District	X	X	P	P	P	P	P	P	P	P	P	P	
BAINES, OLIVER	Dec 2020	16 <sup>th</sup> Congressional District	N/A	O	P	P	P	P	P	O	P	P	O	P	
BROWN-JENKINS, ZINA	Dec 2020	Head Start CWPC	X	X	P	P	P	O	O	P	P	P	P	P	
COUNTEE, JEROME	Dec 2021	SCCCD	P	P	P	P	P	O	O	P	P	P	P	P	
DE JESUS PEREZ, FELIPE	Dec 2021	Target Area A	X	O	P	P	P	P	O	O	O	P	P	P	
FRANKLIN, MISTY	Dec 2020	Target Area F	X	O	P	P	O	O	P	P	P	P	P	P	
GARABEDIAN, CHARLES	Dec 2021	Board of Supervisors	X	X	P	P	P	P	P	P	P	P	P	P	
HAYES, LINDA R.	Dec 2020	Target Area H	X	X	P	P	P	O	P	P	P	P	P	P	
ISAAK, ANGIE	Dec 2020	Juvenile Court	X	X	P	P	P	P	P	P	P	O	O	O	
JAIME-MILEHAM, LUPE	Dec 2020	FCSS	X	X	P	P	P	P	P	P	P	P	P	P	
KING BRIAN	Dec 2021	Mayor's Appointment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	O	P	P	
LEON, REY	Dec 2020	Target Area B	X	X	P	P	P	P	P	P	P	P	P	O	
MARTINEZ, DANIEL	Dec 2021	Target Area D	X	O	P	P	P	P	P	P	P	O	P	P	
MARTINEZ, JAMES	Dec 2021	Fresno Reel Pride	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	P	P	P	
McALISTER, PASTOR BRUCE	Dec 2020	West Fresno Faith Based-Organization	P	X	O	P	P	P	P	P	P	P	P	P	
McCOY, BARIGYE	Dec 2020	Board of Supervisors	X	P	O	O	P	P	P	P	P	P	O	O	
NICHOLS, LISA	Dec 2021	Target Area E	X	X	P	P	P	P	P	P	P	P	P	P	
PARRA, DANIEL T.	Dec 2020	Target Area C	X	X	P	P	P	P	P	P	O	P	P	P	
REYES, ANDREA	Dec 2020	Economic Development Corporation	N/A	N/A	N/A	N/A	N/A	P	P	O	P	P	P	P	
ROBLES, ITZI	Dec 2021	SEFCEDA	X	O	P	P	P	P	P	P	P	P	P	O	
ROBLES, CATHERINE	Dec 2021	Target Area G	X	X	P	P	P	P	P	P	P	P	P	P	
RODGERS, JIMI	Dec 2021	Association of Black Social Workers	X	O	P	P	P	P	P	P	P	P	P	P	
VANG, MAIYER	Dec 2021	Fresno Center for New Americans	X	O	P	P	P	P	P	O	P	P	P	P	
ZARATE, RUBEN	Dec 2021	14 <sup>th</sup> Senatorial District	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	P	P	P	
Present = X      Phone = P															
Absent = O															
Vacant = V      Excluded = N/A															

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





**BOARD OF COMMISSIONERS MEETING**  
**Fresno EOC Board Room**  
**December 2, 2020**  
**5:00 PM**

**MINUTES**

**1. CALL TO ORDER**

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

**2. ROLL CALL**

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

**Absent:** Angie Isaak, Barigye McCoy

**3. APPROVAL OF NOVEMBER 18, 2020 MINUTES**

A. November 18, 2020 Board Meeting Minutes

Public Comment: None heard.

**Motion by:** Parra      **Second by:** McAlister

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

**Nays:** None heard.

**4. PUBLIC COMMENTS**

Public Comment: None heard.

No action required.

**5. ADDITIONS TO THE AGENDA**

There were no Additions to the Agenda.

**6. POTENTIAL CONFLICT OF INTEREST**

There were no Conflict of Interest.

**7. CHIEF EXECUTIVE OFFICER UPDATES**

Emilia Reyes, Chief Executive Officer, shared a doodle poll will be sent out to commissioner to schedule a Special Board Meeting to discuss Head Start QIP and the RFP Application.

Public Comment: None heard.

**8. COMMISSIONERS' COMMENT**

None heard.

No action required.

**9. CLOSED SESSION**

Ken Price, Legal Counsel, reported the Commission took action to adopt the Chief Executive Officer performance evaluation for the period of January to December 2020 as recommended.

**10. NEXT MEETING:**

Wednesday, December 16, 2020 at 6:00p.m.

**11. ADJOURNMENT**

Public Comment: None heard.

No action required.

## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> N/A
<b>Agenda Item #:</b> 8	<b>Director:</b> N/A
<b>Subject:</b> Seating of Commissioners	<b>Officer:</b> Emilia Reyes

### Recommended Action

The Bylaws Committee recommends ratification of the following Target Area Election results, Community Sector nominations and Public Official Appointments, commencing on January 1, 2021 for a two- year term.

### Background

#### Public Official Appointments

Oliver Baines  
Ed Avila  
Barigye McCoy

#### Appointing Body

16th Congressional District  
Juvenile Court  
Board of Supervisors\*

#### Community Sector

Andrea Reyes  
LeRoy Candler  
Lupe Jaime-Mileham  
Zina Brown-Jenkins

Fresno County Economic Development Corporation  
National Association for the Advancement of Colored People  
Fresno County Superintendent of Schools  
Head Start County Wide Policy Council

#### Target Sector

The Target Sector Nominee ballots for Target Area B, C, F, & H will be counted on Monday, December 14, 2020 and results will be presented during the Board Meeting.

\*Will continue to serve until a new appointment is made after January 2021.

### Fiscal Impact

None.

### Conclusion

If approved by the Board, Commissioners term will be effective January 1, 2021.



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Head Start 0 to 5
<b>Agenda Item #:</b> 9	<b>Director:</b> Kathleen S. Shivaprasad
<b>Subject:</b> November Program Update Report	<b>Officer:</b> Emilia Reyes

### Recommended Action

Staff recommends acceptance of the Head Start 0 to 5 November Monthly Program Update Reports.

### Background

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

Below is a reference to the requirement.

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

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

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

The **November Program Information Report** is attached for review.

### Fiscal Impact

Not Applicable

### Conclusion

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

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

1. On November 3<sup>rd</sup>, all staff were invited to An Evening with the Chief Executive Officer (CEO), Emilia Reyes. It was a candid conversation about the competitive application that we must submit by January 5.
2. On November 13, a report was submitted into the Head Start Enterprise System providing information to Region IX regarding the expenditures of and additional plans for the Coronavirus, Aide, Relief and Economic Security (CARES) Act supplemental funds that our program received for emergency needs during the pandemic.
3. Throughout the month of November many staff participated in feedback sessions regarding our results on the Intercultural Development Inventory (IDI) conducted in October. The outcomes shared will assist us to promote intercultural competence throughout our program.
4. At the All-Staff In-Service held on November 23<sup>rd</sup>, our CEO shared additional information about the competitive funding application that will be submitted prior to January 5, 2021.
5. Also at the November 23<sup>rd</sup>, All-Staff In-Service, Kathleen Shivaprasad, Early Care and Education Director, shared with staff that after 27 years of service, she is retiring as 2021 begins.

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

There were no new communications issued from the Administration for Children and Families, as Program Instructions or Information Memoranda during the month of November, 2020.

**III. Early Head Start**Program Information Summary:

1. EHS participated in Region IX Early Head Start ZOOM meeting with Early Head Starts throughout Region IX. Patricia Gonzalez and Stephanie Lambrecht were facilitators in break out groups about reopening of centers and continuation of remote services in Home Base.
2. Several EHS Staff attended CPR/First aid for required certification.
3. Home Base continues to provide remote services to families for weekly home visits and virtual socializations.
4. Center Base continues to provide full day 10 hours of childcare.

Wait List Total: 215

Early Head Start Meals/Snacks:

Total Children: Center Base Breakfasts: 348 Lunches: 395 Snacks: 329

**IV. Head Start**Program Information Summary:

1. Program managers and directors attended the ChildPlus Scramble Virtual training
2. Staff from Family Community Services attended the virtual Region IX Family Engagement and Cultural Effectiveness Conference
3. Education and Family Community Services continue to interview and hire for various vacant positions
4. We continue to recruit children with the goal of achieving full enrollment.

Wait List Total: 362

Head Start Meals/Snacks:

Total Children: Breakfasts: 18,899 Lunches: 20,779 Snacks: 17,600

Submitted by:

Kathleen Shivaprasad  
Early Care and Education Director

Rosa M. Pineda  
Early Care and Education Director

Nidia Davis  
Program Support Director



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Strategy and Communications
<b>Agenda Item #:</b> 10	<b>Director:</b> Elizabeth Jonasson
<b>Subject:</b> Legislative Report	<b>Officer:</b> Heather Brown

### Background

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

### LOCAL

Fresno County is now back in the purple category after reaching high daily infection rates. This mirrors state and national trends and triggered safety precautions which limit resumption of normal operations.

### STATE

#### COVID-19

On Monday, November 16th, Governor Newsom halted the State's effort to reopen the economy amidst record-breaking infection rates.

On December 3rd, the Governor implemented a Regional Stay at Home Order for regions with Intensive Care Unit (ICU) capacity below 15 percent. Once triggered, the region will have 24 hours to comply and will stay under the order for at least 3 weeks and until the ICU capacity exceeds 15%. The five regions are: Northern California, Bay Area, Greater Sacramento, San Joaquin Valley, Southern California. Fresno is in the San Joaquin Valley region which was placed under the order effective Sunday, December 6<sup>th</sup>.

### Budget

This summer, the state adopted a conservative budget approach because of anticipated shortfalls due to COVID-19, which resulted in a surplus. The excess is expected to be split roughly 50/50 between increasing budget resilience (reserves) and towards pandemic-related needs. Multi-year changes to program funding to be able to ensure balanced multi-year budgets are expected.

### FEDERAL

#### DACA

Although President Trump has been vocal about his intention to eliminate the DACA program, the US Supreme court blocked the administration's attempt to end the program in June of this year. Immediately following the Court's decision, Chad Wolf, acting Homeland Security

secretary, issued a memo eliminating new applications and restricting renewals to one year instead of two. On December 4<sup>th</sup> a federal judge ruled to rescind Acting Secretary Wolf's memo and restored the entire DACA program. While this ruling is subject to appeal, action to enhance DACA is expected in the first 100 days of the Biden administration. A pathway to citizenship will also likely be discussed.

### **Census**

Despite the Trump administration's efforts to remove undocumented immigrants from census population counts for purposes of reapportionment, Census Bureau officials indicate this will likely not happen. Population totals will not be ready until after the inauguration.

The Supreme Court began hearing arguments on the constitutionality of removing this population from the count on November 30th.

### **Cabinet Nominations**

President-elect Joe Biden has been announcing historic nominations and appointments for the incoming administration. In addition to an all-woman White House senior communications team, he announced: Janet Yellen as Treasury Secretary, who will be the first woman to lead the Treasury Department in its 231-year history; Neera Tanden as Director of the Office of Management and Budget, who will be the first woman of color in the role; Cecilia Rouse as Chair of the Council of Economic Advisors as the first Black woman in the position.

Biden has also named Lloyd Austin, a retired Army Gen. for defense secretary. If confirmed, he will be the first Black defense secretary.

### **Continuing Resolution**

Negotiations continue on both budget appropriations and COVID-19 relief. With the continuing resolution set to expire on December 11<sup>th</sup> a federal government shutdown is looming. The details of the negotiations change day by day, and even if an agreement is reached, there is uncertainty as to whether President Trump would sign it. If bills are passed, it is likely conversations and negotiations will resume after the inauguration.

## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Planning and Evaluation
<b>Agenda Item #:</b> 11	<b>Director:</b> Kelsey McVey
<b>Subject:</b> Summary of Grant Tracker	<b>Officer:</b> Elizabeth Jonasson

### Background

The information presented below is intended to inform the Board of the 2020 grant activities, results, and outcomes through November 30, 2020. A total of 64 grants have been submitted since the beginning of the year, of which 28 have been funded, 7 have been denied, and 12 are pending.

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

Month	# of Grants Submitted	# of Grants Approved	# of Grants Denied	# of Pending Grants	Amount Requested	Amount Awarded
January	5	1	0	4	\$28,008,148	\$100,000
February	12	1	2	13	\$3,094,247	\$100,000
March	6	8	1	10	\$3,035,466	\$5,184,946
April	7	2	1	14	\$2,936,939	\$1,201,723
May	7	4	0	17	\$731,000	\$797,000
June	6	2	0	21	\$8,659,624	\$30,000
July	5	2	0	23	\$9,860,000	\$115,000
August	2	4	1	21	\$3,395,724	\$4,495,724
September	3	3	1	23	\$1,067,092	\$131,500
October	8	5	5	13	\$42,558,611	\$157,000
November	3	0	0	12	\$2,757,888	\$0
<b>Total</b>	<b>64</b>	<b>32</b>	<b>11</b>	<b>12</b>	<b>\$106,104,739</b>	<b>\$12,312,893</b>



**Fresno Economic Opportunities Commission**  
**Grant Tracker**  
**Wednesday, December 9, 2020**

<b>PENDING GRANTS</b>						
<b>Submitted</b>	<b>Program</b>	<b>Name</b>	<b>Funder</b>	<b>Amount Requested</b>	<b>Board Report Date</b>	<b>Expected Date of Notice</b>
8/24/2020	<b>N/A (Finance Administration Only)</b>	<b>Merck for Mothers Safe Childbirth Cities Initiative</b>	<b>Merck for Mothers</b>	\$1,000,000	9/30/2020	1/1/2021
	Serve as fiscal agent for a partnership aimed at developing and implementing tailored solutions to reduce maternal mortality and morbidity and promote health equity. (Competitive - new)					
11/12/2020	<b>Employment and Training, VAC, LCC, &amp; Street Saints</b>	<b>Re-Entry Employee Readiness Services</b>	<b>Fresno County Probation Department</b>	\$1,646,858	11/18/2020	Prior to 2/1/2021
	Provide case management, mentoring, job training to Probation Dept referrals during and after custody. (Competitive - new)					
9/17/2020	<b>Street Saints</b>	<b>Mentoring Services for Adult Reentry Planning Program (ARPP)</b>	<b>County of Fresno</b>	\$120,000	9/30/2020	Not specified
	Supportive services including mentoring for individuals ages 18-30 who are committed to at least 60 days in the Fresno County Jail, are affiliated or were previously affiliated with a gang, and are at medium to high risk of reoffending. (Competitive - new)					
10/7/2020	<b>Street Saints</b>	<b>Homework Center Proposal</b>	<b>Bank of America</b>	\$60,000	10/13/2020	Not specified
	Establish an afterschool tutoring program at the Hinton Center for up to 90 kids/day, five days/week. (Competitive - new)					
10/7/2020	<b>Street Saints</b>	<b>Homework Center Proposal</b>	<b>The Artist Tree</b>	\$60,000	10/13/2020	Not specified
	Establish an afterschool tutoring program at the Hinton Center for up to 90 kids/day, five days/week. (Competitive - new)					
11/13/2020	<b>Street Saints</b>	<b>Youth Services</b>	<b>City of Fresno</b>	\$661,030	12/16/2020	After 12/9/20
	Partnership with Faith in the Valley and Fresno Barrios Unidos to provide paid internships, park clean up and afterschool programming					
9/21/2020	<b>Head Start 0 to 5</b>	<b>Early Head Start Expansion and EHS-Child Care Partnership Grant</b>	<b>Department of Health and Human Services, Office of Head Start</b>	\$944,092	9/30/2020	Prior to 3/4/2021
	Open new EHS center at Clinton and Blythe, serving 16 infants and toddlers, and partner with three Family Child Care Homes to provide wraparound services to an additional 12 infants and toddlers. (Competitive - new)					
10/30/2020	<b>LCC</b>	<b>Local Corps Prop 84 Grants</b>	<b>California Conservation Corps</b>	\$92,357	10/13/2020	Prior to 7/1/2021
	Capital improvements for LCC facilities including construction of equipment shed. (Noncompetitive - new)					
10/31/2020	<b>LCC</b>	<b>Health Generations Program Grant</b>	<b>Anthem Foundation</b>	\$134,030	11/18/2020	Between 3/1/2021 5/1/2021
	Hire a mental health professional to be housed at LCC to serve corpsmembers and available for referrals from other EOC programs. (Competitive - new)					
11/2/2020	<b>LCC</b>	<b>California Community Reinvestment Grant (CalCRG) - Phase 1</b>	<b>Governor's Office of Business &amp; Economic Development</b>	\$450,000	11/18/2021	Not specified
	To provide mental health treatment, substance use disorder treatment and legal services for corpsmembers. (Competitive - new)					

10/9/2020	<b>Sanctuary and Support Services</b>	<b>CommunityWINS</b>	<b>Wells Fargo</b>	\$300,000 / \$100,000	10/28/2020	Prior to Jan 2021
	City of Fresno Back Rent Forgiveness Program. (Competitive - new)					
10/9/2020	<b>Transit Systems</b>	<b>Charge Up Electric Vehicle Chargers</b>	<b>San Joaquin Valley Air Pollution Control District</b>	\$50,000	10/13/2020	Not specified (still pending)
	Fund the installation of 10 new EV chargers. (Competitive – new)					

**HUMAN RESOURCES COMMITTEE MEETING**  
**Fresno EOC Board Room 310**  
**October 19, 2020**  
**5:00 PM**

**CALL TO ORDER**

Jimi Rodgers called the meeting to order at 5:07 PM.

**ROLL CALL**

Roll was called and a quorum was established.

**Commissioners Present:** Jimi Rodgers (phone) Lupe Jaime Mileham (phone), Felipe De Jesus Perez (phone) Maiyer Vang (phone)

**Commissioners Absent:** Barigye McCoy

**Others Present:** Amy Arambula, Annabelle Gamez, Connie Vang, Elizabeth Johnassan, Emilia Reyes, Jennifer Tierce, Michelle Tutunjian, Mike Garcia, Vanessa Schneider

**APPROVAL OF AGENDA**

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

**APPROVAL OF September 21st, 2020 MINUTES**

A. HR Committee Meeting Minutes for September 21st, 2020 Meeting Minutes

*M/S/C – M. Vang/Rodgers to approve the September 21st, 2020 meeting minutes. All in favor.*

**HR Metrics**

**A. Staff Report HR Metrics – September 2020 – Page 7**

Garcia briefly went over the scorecard and asked if there were any questions from the committee.

Rodgers noted that the average days to hire for September was below the goal, and asked if the average days to hire have possibly been impacted by COVID-19. Garcia answered that within the time frame of quarantining during COVID-19, the recruitment process was somewhat shut down and delayed. The recruitment has revisited some processes to adapt to the changing times. This includes the use of electronic signature and form routing to streamline the overall recruitment process. Rodgers asked if background checks are causing delays. Garcia stated that the groups who conduct background checks for Fresno EOC have noted that there may be difficulty collecting information needed from different counties and states.

**QUARTERLY REPORTS**

**A. Demographics- Page 9**

Garcia directed committee members to the annual report comparisons of agency demographics. The compared years were 2010, 2017, and 2020. Arambula, Rodgers, and M. Vang noted that there are no Asian employees in Executive/Senior Level Official and Manager positions. M. Vang

asked if the HR recruiter is reaching out to prominent Southeast Asian (SEA) agencies in Fresno. Garcia answered yes. C. Vang added that the HR recruiter, Glenn Elizarde asked for information and contacts to SEA agencies during his first week in his position. Reyes thanked committee members for their concern and added that Fresno EOC wants to ensure that Executive/Senior Level Officials and Managers reflect the SEA community. Garcia agreed.

**B. W/C Safety- Page 12**

There were no questions for the Workers' Compensation Analysis Reportable Injuries by Month

**C. Legal- Closed Session**

**OTHER BUSINESS**

**A. Virtual Wellness Fair**

Gamez briefly went over the successful Virtual Wellness Fair. The Virtual Wellness Fair was a one week-long event filled with live sessions and pre-recorded videos. Gamez highlighted that the most well attended session was from Halycon. In addition, there were recreational classes such as boxing, yoga, zumba, and cooking demos. Gamez noted that there were multiple raffle prizes for employees who participated.

Rodgers thanked Gamez and the HR team for reaching out to employees during these difficult times, and for hosting a successful event.

**ANNOUNCEMENTS/ ADJORNMENT**

**A. COVID-19 Tests**

Reyes announced that Fresno EOC will be hosting a free drive-up and walk-up COVID-19 testing in downtown Fresno every Tuesday from 3:00 -5:00pm at Fresno EOC Executive Plaza, 1900 Mariposa St.

*Meeting was adjourned at 6:25 P.M. The next meeting is scheduled for Monday, November 16th, 2020 at 5:00 P.M.*

Respectfully submitted,  
Jimi Rodgers  
Committee Member



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Human Resources
<b>Agenda Item #:</b> 12 – A – 2	<b>Director:</b> N/A
<b>Subject:</b> COVID-19 Supplemental Paid Sick Leave	<b>Officer:</b> Michael Garcia

### Recommended Action

The Human Resources Committee recommends review and approval for full Board consideration of Fresno EOC New Policy & Procedure.

### Background

The following Fresno EOC Policy & Procedure has been created to comply with new state laws, rules and regulations regarding COVID-19:

- A. New – Policy # TBD – COVID-19 Supplemental Paid Sick Leave

### Fiscal Impact

Unknown.

### Conclusion

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

If not approved, Fresno EOC Policies and Procedures will remain unchanged and staff will not have a policy to address the state mandated COVID-19 Supplemental Paid Sick Leave law.

## **POLICY TBD – COVID-19 SUPPLEMENTAL PAID SICK LEAVE**

**PURPOSE:** To provide Supplemental Paid Sick Leave to Fresno EOC employees in compliance with state mandates.

**POLICY:** It is the policy of Fresno EOC to provide Supplemental Paid Sick Leave to food sector and non-food sector employees. Food sector employees are those that work in the retail food supply chain, including pick-up, delivery, supply, packaging, retail, or preparation. All other employees are considered non-food sector employees.

**REFERENCE:** Executive Order N-51-20, Labor Code Section 248

### **PROCEDURES:**

#### **I. DEFINITION(S)**

An employee must be unable to work due to one of the following reasons:

- 1) The employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19.
- 2) The employee is advised by a health care provider to self-quarantine or self-isolate due to concerns related to COVID-19.
- 3) The employee is prohibited from working by the worker's hiring entity due to health concerns related to the potential transmission of COVID-19.

If an employee lives with another person who is exposed, experiences symptoms or diagnosed with COVID-19 may be eligible for Supplemental Paid sick leave if one of the above listed criteria is in effect.

A general stay-at-home order does not meet the definition of "quarantine" or "isolation order".

#### **II. ELIGIBILITY**

Fresno EOC employees who leave their homes or place of residence to perform work are eligible for COVID-19 Supplemental Paid Sick Leave.

#### **III. EFFECTIVE DATE**

This policy is in effect as of April 16, 2020 for food sector employees. It is in effect as of September 19, 2020 for all other Fresno EOC employees in compliance with state and federal law.

COVID-19 Supplemental Paid Sick Leave remains in effect for food sector workers and non-food sector employees until December 31, 2020, the same date that the federal law that provides supplemental paid sick leave is set to expire. However, if the federal law is extended, then COVID-19 Supplemental Paid Sick Leave under California law will be extended to the same end date as the federal law. If the law expires while an employee is taking COVID-19 Supplemental Paid Sick Leave, the employee can finish taking the amount of leave they are entitled to receive.

#### **IV. USABLE HOURS**

Full-time employees are eligible for 80 hours of Supplemental Paid Sick Leave. Part-time, temporary and sub on-call employees are eligible to use the equivalent of two weeks' work of time in which they are regularly scheduled or scheduled for during an assignment. For part-time, temporary, or sub on-call employees who works variable hours, the employee may take fourteen times the average number of hours the employee worked each day for or through the Agency in the six months preceding the date the employee took COVID-19 Supplemental Paid Sick Leave. If the part-time, temporary, or sub on-call employee has worked for Fresno EOC for fewer than six months,

this calculation would be done over the entire period that the employee has worked for the Agency. If the variable schedule calculation results in an average work schedule of at least 40 hours per week, the variable-scheduled employee would be considered full time and entitled to 80 hours of leave because the laws require the Agency to pay 80 hours of COVID-19 Supplemental Paid Sick Leave to an employee it properly considers full time, but does not require payment for more than 80 hours. In calculating the average number of hours worked by a part-time employee with a variable schedule over the past six months, the figure is determined based on the total number of days in the 6-month period, not just the number of days worked. An employee who is newly working for Fresno EOC (i.e., connected to the Agency for 14 days or fewer) and works variable hours will be entitled to the number of COVID-19 Supplemental Paid Sick Leave hours that they have worked in the preceding two weeks.

#### **V. USE AND APPROVAL OF SUPPLEMENTAL PAID SICK LEAVE**

An employee is entitled to take COVID-19 Supplemental Paid Sick Leave immediately upon the worker's oral or written request. The leave is not conditioned on medical certification.

It is within Fresno EOC's rights, in certain circumstances, to ask for documentation before paying the sick leave when Fresno EOC has other information indicating that the worker is not requesting COVID-19 Supplemental Paid Sick leave for a valid purpose.

Time off for Supplemental Paid Sick Leave will not count towards the Fresno EOC Attendance Policy (see Policy 1150 Hours of Work, Punctuality, and Attendance).

#### **VI. SUPPLEMENTAL PAID SICK LEAVE PAY**

Employees will be paid their regular rate of pay or minimum wage. This amount is not to exceed \$511 per day and \$5,110 in total.

#### **VII. NOTICE TO EMPLOYEES**

A poster describing Supplemental Paid Sick Leave rights shall be located in the break room or other common area frequented by staff.

#### **VII. FOOD SERVICE WORKERS**

Any program or department that stores, prepares, packages, serves, vends, or otherwise provides food for human consumption at the retail level must permit employees working with food, food equipment or utensils, or food-contact surfaces to wash their hands every 30 minutes and additionally as needed.

**PROGRAM PLANNING AND EVALUATION COMMITTEE**  
**Virtual – Board Effects – Zoom**  
**Tuesday, October 13, 2020**  
**12:00 Noon**

**MINUTES**

**1. CALL TO ORDER**

Linda R. Hayes, Chair, called the meeting to order at 12:05 PM.

**2. ROLL CALL**

Roll was called and a quorum was established.

**Committee Members (Zoom):**

Linda R. Hayes (Chair)  
Zina Brown-Jenkins  
Amy Arambula

**Staff (Zoom):**

Emilia Reyes  
Michelle Tutunjian  
Elizabeth Jonasson  
Jon Escobar  
Misty Gattie-Blanco  
Monty Cox  
Tate Hill  
Erin Bell  
Cesar Lucio

Annaliese Herms  
Shawn Riggins  
Kelsey McVey

**Absent:**

Misty Franklin  
Angie Isaak

**Board Members (Zoom):**

None

**3. APPROVAL OF MINUTES**

September 8, 2020 Program Planning and Evaluation Committee Meeting Minutes

***M/S/C – Arambula/Brown-Jenkins to approve the September 8, 2020 meeting minutes. All in favor.***

**4. HEAD START 0-5**

**A. County-Wide Policy Council Liaison**

Emilia Reyes, Chief Executive Office presented the item on behalf of Kathleen Shivaprasad, Head Start Director. Following the presentation Committee members recommended to remove Item from the agenda and forward it to the Bylaws Committee.

***M/S/C – Arambula/Brown-Jenkins to remove from agenda the County-Wide Policy Council Liaison item. All in favor.***

**B. FY 2021-22 CDE/EESD Funding Application**

Reyes presented the FY 2021-22 CDE/EESD Funding Application. Arambula inquired about the number of sites applying for this funding. Reyes responded all six centers.

***M/S/C – Arambula/Brown-Jenkins to approve the FY 2021-22 CDE/EESD Funding Application . All in favor.***

**5. SANCTUARY AND SUPPORT SERVICES**

**A. City of Fresno Back Rent Forgiveness Program**

Misty Gattie-Blanco, Sanctuary & Support Services Director provided an overview of the City of Fresno Back Rent Forgiveness Program. Arambula inquired about the Landlord's requirement to



forgive the rent. Gattie-Blanco responded that though Landlords are not required to forgive any portion of the rent under this program, there are Landlords willing to participate in the program in an effort to recover part of the rent. Arambula suggested to work with Central California Legal Services (CCLS) in this process. Gattie-Blanco responded stating consideration to work with CCLS is already in place.

*M/S/C – Brown-Jenkins/Arambula to approve the City of Fresno Back Rent Forgiveness Program. All in favor.*

**6. FOOD SERVICES**

A. Summer Food Service Program Extended

Jon Escobar, Food Services Director provided an overview of the Summer Food Service Program Extended, which will provide meals to 12 locations throughout Fresno, Madera, and Tulare Counties, including five locations with the Food Express Bus.

**7. LOCAL CONSERVATION CORPS**

A. Corps Response to Creek Fire

Shawn Riggins, Local Conservation Corps (LCC) Director presented a summary of the Corps Response to Creek Fire explaining how LCC rapidly activated crews to assist with the distribution of water to residents returning to their homes after being evacuated due to the Creek fire. Arambula inquired about the process to distribute the water. Riggins stated that area residents pick up cases of bottled water directly from designated spots established by the County.

**8. PLANNING & EVALUATION**

A. Grant Tracker

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

**9. ACCESS PLUS CAPITAL FUND REPORT**

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

**10. OTHER BUSINESS**

A. The next meeting is scheduled on Tuesday, November 10, 2020 at noon.

Arambula inquired about considering changing the date and time for the Program Planning and Evaluation Committee meeting. Hayes proposed to conduct an Online Poll with the Commissioners that serve on this Committee to determine a suitable change. Reyes responded Karina Perez; Chief of Staff will administer the Online Poll.

**11. ADJOURNMENT**

The meeting was adjourned.

*M/S/C – Arambula/Brown-Jenkins to approve meeting adjournment at 12:43 p.m. All in favor.*

Respectfully submitted,  
Linda R. Hayes  
Chair



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Head Start 0 to 5
<b>Agenda Item #:</b> 12 – B – 2	<b>Director:</b> Rosa Pineda, Nidia Davis, Kathleen Shivaprasad
<b>Subject:</b> Fiscal Year 2020 Budget Revision	<b>Officer:</b> Emilia Reyes

### Recommended Action

The Program Planning and Evaluation Committee recommends approval for full Board consideration modifications to the Head Start 0 to 5 FY 2020 budget by \$4,193,040 and reallocate the unspent program funds to other expenditures in FY 2020. Early Head Start will reallocate \$101,817 and Head Start will reallocate approximately \$4,091,223 for projects outlined in the attached budget documents.

### Background

During the FY 2020, numerous Head Start 0 to 5 staff have been granted medical leaves due to health concerns, pregnancy complications, and/or baby bonding. In these instances, the state of California provides compensation and/or the agency's Worker's Compensation carrier pays staff approximately 65% of their usual wages, effectively saving the program 2/3 of the cost of each staff's salary. Unpaid personal leaves have also been authorized for some staff.

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

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

### Fiscal Impact

With these budget revisions Head Start 0 to 5 would utilize FY 2020 funds to accomplish previously unfunded, and needed projects. Early Head Start seeks to reallocate \$101,817, Head Start \$4,091,223 for a total for Head Start 0 to 5 of \$4,193,040.

## **Conclusion**

If full Board approves, Head Start 0 to 5 will submit an application to Region IX requesting authorization to revise our FY 2020 expenditures. If no approval is received, the unused funds would be returned to the federal government when our budgets are closed out.

**Budget Modification****\$101,817****OTHER (SECTION B, LINE 6-h)****GENERAL BUILDING REPAIRS/MAINTENANCE**

Exterior Sign at CDC	\$1,200	x	1 /sign	1,200
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The exterior sign needs replacing due to normal wear.

Door entry at CDC	\$450	x	1 /door	450
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Door entry at CDC requires maintenance and repair to the casing and threshold, as well as painting.

Play ground at Mt Carmel Franklin	\$61,250	x	1 /playground	61,250
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Tile surface and installation of play structure and canopy.

<b>TOTAL OTHER</b>	<b>62,900</b>
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<b>TOTAL DIRECT</b>	<b>94,714</b>
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**INDIRECT CHARGES (Section B, Line 6-j)****TOTAL DIRECT CHARGES**

94,714

Less: 1. Buildings (Page )	0
2. Equipment (Page )	0
3. Renovation/Alterations (Page )	0
4. Each sub-award in excess of \$25,000 (Page )	0
Total Exclusion	0

Direct Cost Base After Exclusions	94,714
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Indirect Cost	7.5%	x	94,714	<b>TOTAL INDIRECT CHARGES</b>	<b>7,104</b>
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Fresno EOC has an approved 7.5% Indirect Cost rate with HHS/Division of Cost Allocation.

<b>TOTAL FEDERAL SHARE</b>	<b>\$101,817</b>
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**Budget Modification****\$101,817****SUPPLIES (Section B, Line 6-e)**

CLASSROOM CONSUMABLES	\$1,727	x	11 /classroom	18,997
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Additional consumables for socialization classrooms and center base classrooms.

CHILDREN'S BOOKS	\$1,250	x	8 /sites	10,000
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Cost to replace children's books with library quality, durable hardcover books; budgeted at 100 books per site at \$25 per book.

<b>TOTAL SUPPLIES</b>	<b>28,997</b>
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**CONTRACTUAL (Section B, Line 6-f)**

AUDIT SERVICES	0.0012	x	\$2,347,435	2,817
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Fresno EOC employs an independent auditing firm to conduct an agency-wide audit. These funds are not included in the agency's indirect cost pool.

<b>TOTAL CONTRACTUAL</b>	<b>2,817</b>
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Budget Modification

\$4,091,223

EQUIPMENT (Section B, Line 6-d)

SWITCHES	\$5,000	x	6 /switches	30,000
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IT has requested replacement of several switches that serve as the gatekeepers for our network.

48-PASSENGER BUSES	\$191,000	x	6 /bus	1,146,000
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Several buses in our fleet are aged 20-25 years, near the end of their useful life, and require replacement.

DELIVERY VAN	\$20,000	x	1 /van	20,000
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Cost to replace one meal delivery van, near the end of its useful life, which services Head Start locations.

A/C UNITS at (1) Ramacher (2) Roosevelt (3) Sanger (1) Madison (2) Wilson and (1) Caruther (1) Franklin Auditorium	\$10,850	x	11 /units	119,350
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These units are very old and they need to be replaced and they are not cost effective to continue using them.

Forklift STK 7932-20 GAS Doorsan	\$16,900	x	1 /forklift	16,900
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This Forklift is needed at Head Start Warehouse for staking, removing boxes of Head Start documents.

TOTAL EQUIPMNET	1,332,250
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SUPPLIES (Section B, Line 6-e)

PRESCHOOL BACKPACKS	\$269	x	436 /bundle	117,284
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Distance learning is expected to continue into the foreseeable future. These backpacks would be part of each classroom's lending library and contain materials a child would typically find in a preschool classroom. Four bundles of 10 backpacks would be purchased for 109 classrooms.

COMPUTERS	\$1,235	x	34 /computer	41,990
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Center base computers are out of date and require replacing. Cost comprises: mini-computer (\$900); monitor (\$135); MS Office license (\$135); KACE Inventory License (\$30); and, Sophos Endpoint License (\$35).

CHILDREN'S BOOKS	\$216	x	327 /sets	70,632
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Replace and purchase children's books at 52 sites with hardcover, library-quality books. Books align with Head Start's goals of representation, inclusivity and language diversity. Comprises 109 sets each of 6 Black Is Beautiful Books (\$113); 4 Bilingual Books (\$17); and, 5 Latino Books (\$86).

IGNITE MOBILE TABLETS	\$600	x	1224 /Ignite Mobile Tablets	734,400
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This includes, tablets, tablet stand, USB power adapter, and screen cleaning kit. This hatch tablets feature Gorilla Glass multi-touch screen, zero-gap aluminum unibody, and a patented protective bumper made of durable food-grade silicone,

**Budget Modification****\$4,091,223**

IGNITE THREE-YEAR SUBSCRIPTION	\$80	x	1224 /subscription	97,920
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Ignite provides teachers with real-time child assessment data and documentaiton and scoring for children. The adaptive platform enables teachers to collect multiple data points on any given skill, ensuring valid and objective ratings for all children. This instant data helps teacher easily differentiate instruction and accelerate kindergarten readiness for all the children in the program.

CALIFORNIA STATE eWASTE FEE	\$4	x	1224 /subscription	4,896
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The california Electronic Waste Recycling Fee is to help pay for the safe recycling. This is required to be collected the fee and pay is directly to the California Department of Revenue.

Tax	66,769
S/H	36,720

CLASSROOM FURNITURE REPLACEMENT	\$14,116	x	10 /classrooms	141,160
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Furniture in several classrooms is in need of replacement. partment of Revenue/.

CLASSROOM CHAIR/TABLE REPLACEMENT	\$2,398	x	37 /site	88,726
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Classroom chair/table need to be replaced for children and teachers at Area II, Brooks, Cantua, Clovis, College Community, Dakota Circle, Estelle Daily, Firebaugh, Huron, Kings Canyon, Mosqueda, Pinedale, Ramacher, Reedley, San Joaquin, Sanger, Sequoia, Washington, Yosemite.

<b>TOTAL SUPPLIES</b>	<b>1,400,497</b>
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**CONTRACTUAL (Section B, Line 6-f)**

AUDIT SERVICES	0.0012	x	\$2,347,435	2,817
----------------	--------	---	-------------	-------

Fresno EOC employs an independent auditing firm to conduct an agency-wide audit. These funds are not included in the agency's indirect cost pool.

<b>TOTAL CONTRACTUAL</b>	<b>2,817</b>
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## Budget Modification

\$4,091,223

OTHER (SECTION B, LINE 6-h)

## GENERAL BUILDING REPAIRS/MAINTENANCE

VCT Replacement	\$27,500	x	8 /vct replacement	220,000
Tile Replacement/Pank (VCT Repacemednt) at (3) buildings at Dakota Circle (1) Brooks (1) Washington (1) San Joaquin (2) Caruthers				
Cameras/Upgrade/Safety	(average) \$848	x	48 /camera upgrades	40,704
The existing cameras need to be upgrade for the the safety of the centers; (3) at Caruthers (4) Cedarwood (4) Citrus (5) Dakota Circle (2) Firebaugh (2) Huron (5) Jefferson (6) Kings Canyon(2) Madison (3) Mosqueda (2) Pinedale (3) Roosevelt (2) San Joaquin (2) Washington (2) Wilson.				
Painting Exterior Building	(average) \$4,571	x	7 /buildings	32,000
The exterior bulding at Huron, Ramacher, Sanger, Jefferson, Dakota Circle, Firebaugh, and Citrus Head Start exterior bul- dings are needed dueto deteriorating the paint and peeling off.				
Exit Safety replacement at various sites	\$700	x	25 /exit	17,500
Roof Replacement at Franklin	\$92,300	x	1 /roof replacement	92,300
Black Top re-seal and re-stripe at Franklin	\$17,250	x	1 /black top	17,250
Window replacemtn at 22 Head Start centers	\$27,600	x	22 /window replacement	607,200
Cement replacement at 5 Head Start sites	\$13,000	x	5 /replace cement	65,000
Reconfiguration of Head Start Warehouse double door	\$6,600	x	1 /double door	6,600
Upgrade Sand Box at 10 Head Start sites	\$6,500	x	10 /sand box	65,000
Tree trimming at Head Start various sites				40,000
Cement Repair at Franklin	\$36,000	x	1 /site	36,000
Faschia and flashing repair at Caruthers				4,000
Ktchen Floor replacement at Jefferson				2,200

TOTAL OTHER 1,245,754

TOTAL DIRECT 3,981,318

INDIRECT CHARGES (Section B, Line 6-j)

TOTAL DIRECT CHARGES	3,981,318
Less: 1. Buildings (Page )	0
2. Equipment (Page )	0
3. Renovation/Alterations (Page )	0
4. Each sub-award in excess of \$25,000 (Page )	0
Total Exclusion	0

Direct Cost Base After Exclusions 3,981,318

Indirect Cost 7.5% x 3,981,318

TOTAL INDIRECT CHARGES 109,905

Fresno EOC has an approved 7.5% Indirect Cost rate  
with HHS/Division of Cost Allocation.

TOTAL FEDERAL SHARE \$4,091,223



**FRESNO EOC HEAD START FY 2020****Budget Modification****BUDGET INFORMATION–Non-Construction Programs****SECTION A-BUDGET SUMMARY**

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. Basic ( G094122)	93.600			\$4,294,858		\$4,294,858
2.						
3.						
4.						
5. TOTAL				\$4,294,858		\$4,294,858

**SECTION B-BUDGET CATEGORIES**

GRANT PROGRAM, FUNCTION OR ACTIVITY					Total
6. Object Class Category	(1) Basic (G094122)	(2)	(3)	(4)	(5)
a. Personnel					\$0
b. Fringe Benefits					0
c. Travel					
d. Equipment	1,332,250				
e. Supplies	1,429,494				1,429,494
f. Contractual	5,634				5,634
g. Construction					
h. Other	1,308,654				1,308,654
i. Total Direct Charges (sum of 6a-6h)	4,076,032				4,076,032
j. Indirect Charges	117,009				117,009
k. TOTALS (sum of 6i-6j)	\$4,193,040				\$4,193,040
7. Program Income					

Standard Form 424A (4-88)

**FRESNO EOC HEAD START FY 2020****Budget Modification****SECTION C - NON-FEDERAL RESOURCES**

(a) Grant Program	(b) Applicant	(c) State	(d) Other Source	(e) TOTALS
8. Basic ( G094122)	\$0			\$0
9.				
10.				
11.				
12. TOTAL	\$0			\$0

**SECTION D - FORCASTED CASH NEEDS N/A**

	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal					
14. Non-Federal					
15. TOTAL (sum of lines 13 and 14)					

**SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT N/A**

(a) Grant Program	FUTURE FUNDING PERIODS (YEARS)			
	(b) First	(c) Second	(d) Third	(e) Fourth
16.				
17.				
18.				
19.				
20. TOTALS (sum of lines 16-19)				

**SECTION F - OTHER BUDGET INFORMATION**

Attach Additional Sheets if Necessary

21. Direct Charges:	SEE ATTACHED BUDGET	22. Indirect Charges:	SEE ATTACHED BUDGET
23. Remarks	Cost of Conduct and Administration of this Total Program shall not exceed 15% of the Total Budget.		

SF 424A (4-88) Page 2

Prescribed by OMB Circular A-102



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Food Services
<b>Agenda Item #:</b> 12 – B – 3	<b>Director:</b> Jon Escobar
<b>Subject:</b> No Kid Hungry Funding Award	<b>Officer:</b> Michelle L. Tutunjian

### Recommended Action

The Program Planning and Evaluation Committee recommends approval for full Board approval to accept an award of \$157,000 from No Kid Hungry to support a new Food Express Bus to address feeding youth in rural areas of Fresno County.

### Background

Fresno EOC was invited by No Kid Hungry, a national campaign working to solve problems of hunger and poverty in the United States, to apply to the Child Nutrition Grant. The opportunity provides funding to community organizations and government entities to maximize child nutrition programs and other emergency food programs and resources to ensure children and families have access to healthy meals at school and at home.

A proposal was submitted on October 16, 2020 to No Kid Hungry for a Child Nutrition Access Grant for \$157,000. Funding for a Rural Food Express Bus will provide food to an estimated 250 low-income children per day during summer and winter breaks. The initial route proposed will serve Del Rey, Firebaugh, Mendota, Riverdale, and San Joaquin with the potential to serve other communities based on partners and need.

### Fiscal Impact

Fresno EOC requested \$157,000 for the project, which would cover expenses associated with purchasing and retrofitting a 69-passenger school bus in addition to promotional materials. Meals served would be funded by the Summer Food Service Program through the U.S. Department of Agriculture.

### Conclusion

Fresno EOC was notified on October 30, 2020, its grant request was funded. The goal is to have the Rural Food Express Bus operational and serving children by June 1, 2021. The 12-month grant period ends on May 31, 2022.



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Employment & Training Services
<b>Agenda Item #:</b> 12 – B – 4	<b>Director:</b> Jeff Davis
<b>Subject:</b> Re-Entry Employee Readiness Services	<b>Officer:</b> Michelle L. Tutunjian

### Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of an application to the County of Fresno Probation Department to implement re-entry employment and support services submitted on November 12, 2020. The grant amount is up to \$1,703,240 over a five-year project period, beginning February 1, 2021.

### Background

Fresno EOC is proposing a partnership between Employment & Training Services, Fresno Street Saints, Valley Apprenticeship Connections (VAC), and Local Conservation Corps (LCC) to help promote successful re-entry upon release from jail. Services will consist of mentoring, behavior modification curriculum, employment readiness, job placement, remedial education, and referrals to any other supportive services participants may require.

Program staff will track outcomes including recidivism, job retention, and wages. In addition, staff will provide follow-up support services for up to 12 months after exiting the program.

### Fiscal Impact

Fresno EOC would receive up to \$340,648 per year, for a total of \$1,703,240 if the contract is renewed for years four and five. Initial awards will cover a three-year period.

### Conclusion

The proposed re-entry partnership will promote the safety and wellbeing of formerly incarcerated individuals and their communities by removing barriers to skills and services that they often face upon re-entry.



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Fresno Street Saints
<b>Agenda Item #:</b> 12 – B – 5	<b>Coordinator:</b> Nicole Hutchings/Joel Jones
<b>Subject:</b> Youth Services Proposal	<b>Officer:</b> Michelle L. Tutunjian

### Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of a Youth Services proposal submitted to the City of Fresno on November 13, 2020 in partnership with Fresno Barrios Unidos and Faith in the Valley for \$661,030.

### Background

The City of Fresno is seeking CBOs to provide youth services aimed at providing gang-involved or at-risk youth support services that address and reduce youth violence. Fresno EOC Street Saints proposed a multifaceted program in partnership with Fresno Barrios Unidos and Faith in the Valley includes Paid internships for up to 70 youth facilitated by Employment and Training Services, Paid park clean-up at 12 City of Fresno parks, and Afterschool programming and recreation activities at two community centers – Frank H. Ball and Ted C. Wills.

### Fiscal Impact

The 12-Month program will require \$661,030 to operate, with \$100,000 allocated for Fresno Barrios Unidos and Faith in the Valley.

### Conclusion

The proposal will be considered by the Fresno City Council on December 9, 2020, with the project expected to start shortly afterwards if approved.



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Local Conservation Corps
<b>Agenda Item #:</b> 12 – B – 6	<b>Director:</b> Shawn Riggins
<b>Subject:</b> CalRecycle Final Report	<b>Officer:</b> Michelle L. Tutunjian

### Recommended Action

The Program Planning and Evaluation Committee recommends approval for full Board consideration of the CalRecycle RCL33-18-0007 Recycling grant final report for the 10% retention for \$170,103. The total amount of the CalRecycle grant was \$1,701,030.

### Background

The following paragraph is found under the heading of Final Report in the Procedures and Requirements section of the Local Conservation Corps Grant Program contract:

#### FINAL REPORT

*This report covers grant activities from July 1, 2018 through June 30, 2020. If the project is complete prior to June 30, 2020, the Final Report may be submitted covering grant activities up to submittal. The Final Report must be submitted using the Final Report template provided by CalRecycle (See Resource Documents section in the Summary tab of GMS). Grantee acknowledges and agrees that CalRecycle shall not release the retention payment pursuant to this Agreement unless and until CalRecycle has received from the grantee a Final Report that complies with the template requirement and with other applicable requirements in this Agreement.*

The Final Report prepared by LCC is included to reference.

### Fiscal Impact

Once approved, the 10% retention of \$170,103 will be released to Fresno EOC.

### Conclusion

Upon Board approval, LCC will submit the final report to CalRecycle to receive the 10% retention.

RLC33 -18 - 0007

## END OF CYCLE REPORT

Fresno Economic Opportunities Commission

### Corps Executive Director/CEO Approval:

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Date of Board Approval: \_\_\_\_\_

### Disclaimer

"The statements and conclusions of this report are those of the grantee and/or Subcontractor and not necessarily those of CalRecycle, or its employees. CalRecycle makes no warranties, express or implied, and assumes no liability for the information contained in the succeeding text."

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## Executive Summary

**Note: For all instructions, please use the arrow next to the heading to hide/unhide.**

### ▶ Executive-Summary-¶

Limit the Executive Summary section to three pages in length. **Use the outline heading #'s 1 - 7 for each section, do not omit any sections.** Write a brief summary statement about each topic in narrative style. If there is nothing to report for a section, write a statement as such in that section.

Please be sure to update the Table of Contents when you are done reporting. Click on the top of the Table of Contents, and the tab will appear. Select **Update Table** and then the button for **Update Entire Table**

In the Background History section below please provide background history that is focused on your Local Conservation Corps regarding how the original structure was formed / founded.

### 1. Corps Overview

- i. **Background and History** - The Fresno EOC Local Conservation Corps is one program, among 35, under the umbrella of the Fresno Economic Opportunities Commission. Founded in 1993, over the past 27 years, the Fresno LCC has assisted in providing thousands of young adults with access to vocational training opportunities, in addition to a high school diploma and introduction to post-secondary. Depending on annual funding levels, the LCC can serve between 150 and 300 young adults, who are enrolled in the program for up to one year.
- ii. **Mission**- As an entrepreneurial agency, Fresno EOC bridges the gap to self-sufficiency by providing opportunities and resources, as the agency initiates and partners in shared community efforts to improve the quality of life. The motto of the Fresno EOC LCC is ***Training Tomorrow's Leaders. Today!***
- iii. **Structure of the organization** - Fresno EOC is a private, nonprofit 501(c)3 corporation governed by a 24-member tripartite Board of Commissioners under the auspices of the EOA of 1964. Eight of those twenty-four members are public elected officials or their designee; eight members are from the business sector, public agencies, and community groups; the remaining eight members are elected low-income target area representatives from throughout Fresno County. Each Commissioner serves a two-year term and can be re-elected a maximum of 5 terms. Daily operations of the LCC is headed by the LCC Director, who reports to the Fresno EOC Chief Operations Officer, who reports to the Fresno EOC Chief Executive Officer. The LCC Recycling Manager reports to the LCC Director and oversees all recycling operations.

### 2. How our recycling activities support California's goals in waste reduction.

<https://www.calrecycle.ca.gov/calendar/75percent>

- i. Beverage Container
- ii. E-Waste
- iii. Used Oil
- iv. Tires
- v. GHG Data (EPA Warm model tool)

(<https://www.epa.gov/energy/greenhouse-gas-equivalencies-calculator>)

### 3. Average Corpsmember Counts –

- i. **Brief paragraph about number of corpsmembers served, recruiting strategies and status of recruitment.** - During this cycle, the LCC had an average of 54.33 corpsmembers monthly and was recertified by the California Conservation Corps in both 2018 and 2019. LCC continued to be impacted by the presence of global giants Amazon and Ulta in recruitment efforts for corpsmembers, in addition to the overall economy which provided more options for corpsmembers. LCC continues to recruit for corpsmembers
- 4. **Charter School Accreditation Renewal completion date-** On May 3, 2018, the YouthBuild Charter High School (YCHS), education partner of the Fresno EOC Local Conservation Corps, received notification from the Accrediting Commission for Schools Western Association of Schools and Colleges (ACS WASC), that YCHS met the ACS WASC criteria for accreditation. The school was granted Six-year Accreditation Status through June 30, 2024.
- 5. **Achievements in Youth Development**
  - i. **Education**
    - a) **Diplomas earned by Corpsmembers-** During this cycle, the LCC and our YouthBuild Charter High School graduated 37 young adults who formerly dropped out, or were expelled, from local high schools at some point in their educational journey. Of this number, 12 corpsmembers were participants in the LCC's Recycling program.
    - b) **College enrollment**
    - c) **Tech school enrollment**
  - ii. **Career Development**
    - a) **Employment statistics**
    - b) **Internships placed**
- 6. **Other Highlights of the Cycle**
  - i. **Unique partnerships-** Among the unique partnerships the Fresno EOC LCC Recycling program enjoys is our partnerships with both the Cities and Counties of Fresno and Madera. LCC provides corpsmember labor for both municipalities for used waste tire Amnesty events. We also provide all CRV recycling at the 17,000-seat SaveMart Center, and home games at the 40,000-seat Bulldog Stadium. LCC is also a partner of the Big Sandy Native tribe, providing recycling services at the Mono Wind Casino.
  - ii. **Awards-** the LCC received the following awards during the period of June 2018 through December 2019: (1) LCC was certified by the Corps Network Corps Center of Excellence as a nationally accredited conservation corps, (2) Our YouthBuild AmeriCorps program received an AmeriCorps Impact award for Outstanding Service Track Design, (3) LCC received an award from the City of Fresno's Police Department for our partnership in the Bringing Broken Neighborhoods Back to Life program. In addition, LCC staff was asked to present at the state-wide California Resource and Recovery Association (CRRRA) Recycling conference, sharing some of our recycling practices.
  - iii. **Expansion**

- iv. **Changes in leadership-** There were several large changes in leadership during this grant cycle. LCC Recycling Manager, Jennifer Duran, resigned her position in October of 2019 and is now working for the Mattress Recycling Council. The LCC is developing an MOU to begin offering these services. In addition, several retirements at the Fresno EOC agency level occurred as well. Naomi Quiring-Mizumoto, Chief Programs Officer and supervisor to the LCC Director, and EOC Chief Executive Officer, Brian Angus. Both were listed as designated signees for CalRecycle documents.

## **7. Program Analysis**

### **i. Summary of recommendations for program improvements**

This final report is being completed by the LCC Director due to the former Program Manager resigning her position in October 2019. Some of the observations will be taken from what she offered as challenges or barriers in her previously submitted quarterly reports. As the LCC Director was also the former Recycling Program Manager over 10 years ago, I also have some familiarity with the program and challenges encountered.

- One of the common themes throughout the quarterly reports detailed corpmember absenteeism issues. This is an issue many of our programs, and the Corps as a whole, also experiences due to the population of young people we are serving. Many are parents and have childcare issues, as well as transportation issues. We are helping to address some of the transportation issues by providing access to bus tokens from other grant funded programs. The childcare issue is going to be tough to solve, especially under COVID-19.
- The LCC is currently in the process of adding additional supervisors for some that have recently departed, as well as examining our supervisor hourly wage issue, due to the impact of annual increases to the minimum wage which corpmembers are paid. We are hopeful both will help address the issue of supervisor attendance.
- The new Program Manager has been instructed to submit our CCC site visit list on a quarterly basis, even if no visits were performed that quarter.

### **ii. Barriers to Objectives not achieved or modified**

- The LCC was on the right path to possibly identifying a second buyback center location when the previous recycling Program Manager resigned her position in October 2019 and COVID-19 hit in March of 2020. As the Governor has since urged recycling centers to cut back, or suspend operation due to COVID-19, we have temporarily suspended our search for a new site. However, this is still a target for the LCC and the new manager will be revisiting this once things begin to improve.
- LCC has not identified a new e-waste provider, but is currently planning to meet with E-waste Solutions who at first glance, has better pricing than our current provider. Due to their charging for non-CEW items, we have suspended collecting many of these items.

### Narrative Summary of Public Outreach and Educational Work

In this section, enter a narrative after each bulleted header to provide a brief description on public education and outreach activities. Address these items:

- Number of people contacted
- Number of events undertaken
- Outreach activities completed by your staff/Corpsmembers.
- Attach samples of materials handed out as Appendix B

The Fresno EOC LCC participated in the following

### Summary of Expenditures

Report funds expended during the time periods shown in the table for Cycle 33. Then total across and provide a grand total.

<b>FY 2018-19</b>	<b>Jul – Sep 2018</b>	<b>Oct – Dec 2018</b>	<b>Jan- Mar 2019</b>	<b>Apr – Jun 2019</b>	<b>Total</b>
RLC 33	\$183,332.38	\$512,470.30	\$375,252.67	\$390,913.41	\$1,461,968.76
<b>FY 2019-20</b>	<b>Jul – Sep 2019</b>	<b>Oct – Dec 2019</b>	<b>Jan- Mar 2020</b>	<b>Apr – Jun 2020</b>	<b>Total</b>
RLC 33	\$191,585.94	\$47,475.30	\$0.00	\$0.00	\$239,061.24
				<b>Grand Total</b>	<b>\$1,701,030.00</b>

## Budget Summary

For the Budget Summary table below, provide **end of cycle** budget info. Record the Subtotal Budgets found in the Budget Workbook on the Application Budget tab, (Column H – Total) for each category listed below. Next, from the Print Invoice Tab in the workbook (Column M, Total Ending Balance) – provide the subtotal row figures

Categories	Subtotals from the Application Budget	Total Ending Balances - Subtotal Cells
Personnel	\$1,124,050.00	\$1,091,064.62
Equipment	\$181,250.00	\$158,933.73
Operating Costs	\$275,157.00	\$332,355.65
Indirect	\$120,573.00	\$118,676.00
<b>Totals</b>	<b>\$1,701,030</b>	<b>\$1,701,030</b>

Note – The above total of the Subtotal Application Budget should match your total grant fund budget amount

## Budget Modification Summary

For each Budget Modification provide a short concise narrative as to the reason why the Modification was necessary. Use the number shown in the Budget Workbook on the BUD MOD tab column C to list each Modification and separate these by bullet points.

Example:

- **Mod 1** was taken to fund the purchase of a new box truck as the existing truck was totaled in an accident.
- **Mod 2** was done to fund a new line item for County Fair Cleanup task

## Program Related Certifications

Beverage Container		Waste Tire		Used Oil	
Certification #	Exp.	Hauler Permit #	Exp.	Certification #	Exp.
SP0233 (Certified Community Service Program)	7/31/20 (Submitted renewal and awaiting new certificate)	1805114-01			

RC14483	6/30/24			Dockwalkers Cert	Exp.

E-waste		
Type	ID #'s	Exp.
CEWIS	103927	Awaiting new Certificate. Old one expired 9/15/19
DTSC Facility ID		
CalEPA ID		

## Appendices

A. Activity photos, newspaper or online articles

B. Education and Outreach Materials

C. List of Subcontractors

D. Capital Equipment and Vehicle Inventory

- List of all capital equipment purchased during the cycle. Provide description, date purchased, and cost. If none purchased, please state: None Purchased.
- Complete inventory of all fleet vehicles updated with any that were purchased or leased during the cycle. Submit the inventory list with each cycle report even if no new vehicles were added or if any were taken out of service. Provide the following: Make, model, description, year and VIN.

Make	Model	Description	Year	VIN last 6 digits
Ford	F150	Pickup	2018	F36719
Ford	F150	Pickup	2018	F41538
Isuzu	NPR-HD	Box Truck	2019	009033

**Appendix A  
RCL 33  
2018-2019  
Activity Photos, Newspapers or Online  
Articles**



Figure 1 CRV Collection at Special Event



Figure 2 CRV Collection at Special Event



Figure 3 CRV Collection at Special Event



Figure 4 CRV Collection at Special Event



Figure 5 E-waste Collection Event 2



Figure 5 LCC E-waste Collection Event



Figure 6 LCC E-waste Mascot



Figure 7 LCC Corpsmembers transporting e-waste



**Figure 8 LCC/YouthBuild Charter High School Graduation Group Photo**



**Figure 9 LCC Corpsmember receiving his cap and gown**



Figure 10 LCC/YBCS students receiving Diploma and Certificates from elected officials





Figure 11 LCC Education and Outreach Table



Figure 12 LCC Education and Outreach



Figure 13 LCC CRV Recycling Mascot



Figure 14 LCC Staff at the California Resource Recovery Association (CRRA)



Figure 15 State Local Corps staff with CalRecycle staff at CRRA



Figure 16 LCC Used tires collection event



Figure 17 Loading tires at collection event



Figure 18 Used tires



Figure 19 Loading used tires



**Appendix B**  
**RCL 33**  
**2018-2019**  
**Education and Outreach Materials**





Fresno  
Economic  
Opportunities  
Commission

## LCC RECYCLING



### WHY CHOOSE US?

Fresno EOC Local Conservation Corps operates a Recycling Program sponsored by CalRecycle. Learn more here.

### TYPES OF RECYCLING

We provide recycling services for schools, offices, restaurants and the public, including e-waste, tires, used oil education and CRV redemption.



**RECYCLING CENTERS**

Find out where to bring in your recycling, here!

## **WHY CHOOSE US?**

### **What We Do**

Since 1993, Fresno EOC Local Conservation Corps (LCC) has been operating a Recycling Program sponsored by CalRecycle.

We provide young adults, 18-25 years old in Fresno and surrounding communities, opportunities and support that will enable them to work towards achieving their full potential in the areas of educational attainment (completion of high school diploma; college/vocational courses), postsecondary college and career planning, work ethic and job skills development, leadership development, life skills development, civic awareness, and community service.

The average number of individuals participating in LCC programs is over 160 young adults per year. Current programs managed under the LCC include: YouthBuild Fresno, YouthBuild AmeriCorps, YouthBuild Postsecondary Initiative–College and Career Center, Paid Vocational Programs, and the YouthBuild AmeriCorps Educational Awards Program.

The LCC paid vocational training portfolio includes opportunities in construction, grounds maintenance, recycling, solar and weatherization. Applications for the paid training positions are accepted year-round.

## TYPES OF RECYCLING

Our program teams up with businesses, schools, office complexes, government agencies, and campgrounds generating large volumes of California Redemption Value (CRV) beverage containers (aluminum cans; plastic and glass bottles). LCC also provides special event recycling at large-scale community events throughout the Central Valley.

### School Recycling

We provide recycling programs for elementary, middle, and high schools and colleges. The School Recycling Team and its recycling mascot, *Karla Kool Kan*, provide recycling education to students. All monies generated from CRV collected from each school are returned to the school site in the form of a monthly check. The LCC also provides receipts from each collection to the school site for use in any mandated diversion reports a site may need to submit.

Call us for more information: (559) 264-1048

### Electronic Recycling (e-waste)

Fresno EOC Local Conservation Corps (LCC) is a state-certified collector of electronic waste. We will pick up (**free of charge**) these electronic waste (e-waste) items: televisions, computer monitors, and laptop computers. To ensure customer confidentiality, all e-waste is tracked and destruction is recorded by a state-certified electronic waste recycler. Business recyclers are welcome to use our collection service.

If you need a destruction certificate please let us know at the time of collection.

The E-Waste Recycling Team holds free drop off events and is also available to accept walk-in drop-offs at LCC's Recycling Base.

## Waste Tires Collection

Local Conservation Corps provides waste tire collection service up to nine (9) used waste tires from residents and is available to partner with municipalities on local Waste Tire Amnesty events.

## Used Oil Education

Local Conservation Corps provides used oil education and can partner with municipalities on used oil education opportunities, including storm drain education.

## Public CRV Recycling

California Redemption Value (CRV) beverage containers (aluminum cans; plastic and glass bottles) can be redeemed at our Recycling Buyback at Friant Trading Post (see location below).

# RECYCLING CENTERS

## LCC Base and Sorting Facility

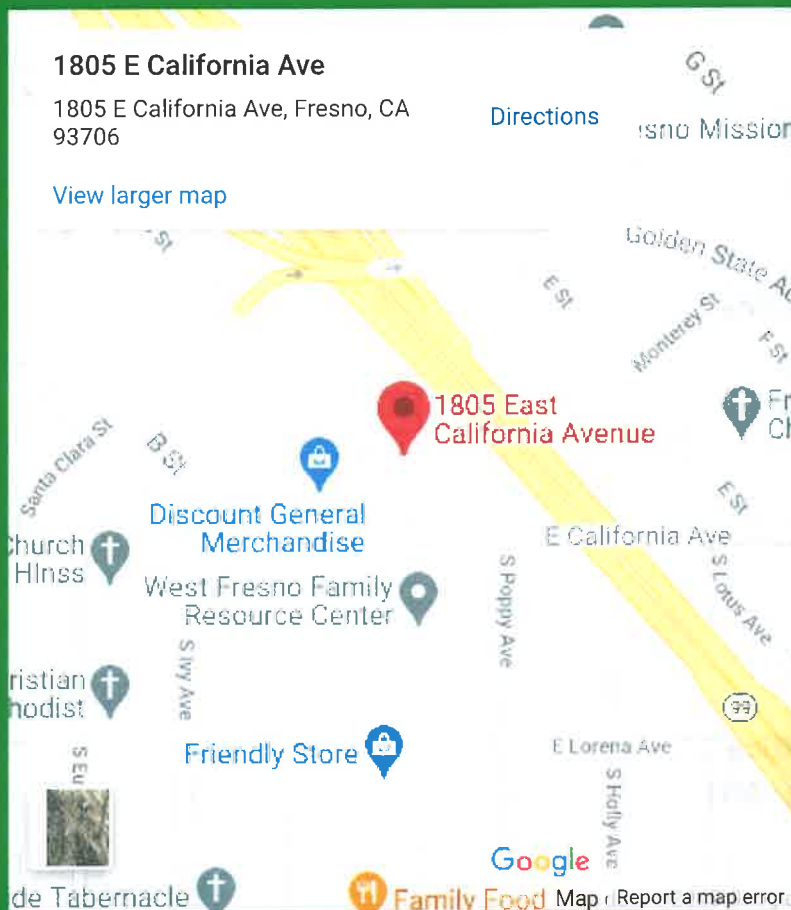
Electronic Waste Recycling

1805 E. California Avenue

Fresno, CA 93706

Monday – Friday  
8:00 AM – 5:00 PM

Call (559) 264-1048 for an e-waste collection appointment.



**LCC CRV Recycling Buyback at Friant Trading Post**  
(Redeem CRV beverage containers for cash!)

17108 N. Friant Rd.  
Friant, CA 93626

Tuesday – Saturday  
8:30 am – 3:00 pm  
(closed from 11:30 am – 12 pm for lunch)

(559) 822-3599

Fresno EOC

About Fresno EOC

Programs

Impact

Careers

## REACH OUT

---

### **LCC Base and Sorting Facility**

1805 E. California Avenue

Fresno, CA 93706

(559) 264-1048

### **LCC Buyback at Friant Trading Post**

17108 N. Friant Rd.

Fresno, CA 93626

(559) 822-3599

### **Fresno EOC Executive Office**

1920 Mariposa Street, Suite 300

Fresno, CA 93721

(559) 263-1000

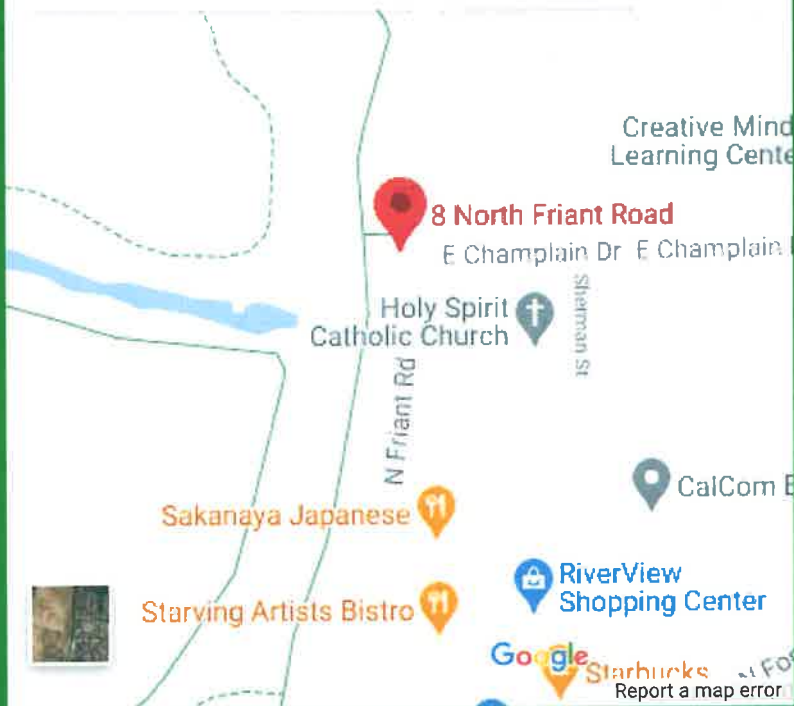
## CONNECTING THROUGH

---



**8 N Friant Rd**

8 N Friant Rd, Fresno, CA 93720

[Directions](#)[View larger map](#)

## WE ARE HERE TO HELP YOU

---

### Helping people, changing lives

Empowering individuals to thrive as healthy, self-sufficient and contributing members of our communities.



**Fresno  
Economic  
Opportunities  
Commission**

EIN 94-1606519



## LINKS

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Local Conservation Corps

## FREE E-WASTE COLLECTION EVENT

### Recycle your E-waste!

We accept your TVs,  
Computer Monitors,  
Laptops, Computer  
Towers, Keyboards,  
Speakers, Printers,  
Fax Copy Machines,  
VCRs, DVD Blu-ray  
Players, Cameras,  
Cell Phones, Calculators,  
Household Batteries & Small  
Household Appliances.



Free Collection Events  
Job Training  
Providing outreach & Education  
Residential & Commercial Collection

For more information or to schedule an appointment,  
call the LCC at **559-264-1048**

[www.fresnoeoc.org](http://www.fresnoeoc.org)



Local Conservation Corps

## RECYCLING IS THE ONLY LEGAL WAY TO DISPOSE OF USED MOTOR OIL & FILTERS.

*You dump it, you drink it.*

Recycling just  
**2 gallons** of used oil  
can generate enough electricity  
to run the average household  
for almost **24 hours**

**1 gallon** of used motor oil  
may contaminate  
**1 million gallons**  
of fresh water - enough to supply  
**50 people** with  
drinking water for **1 year**

**200 million gallons**  
of used oil are improperly  
disposed of each year

**Dump Used Oil  
and We All  
Get Soaked**



Job Training  
Providing Outreach & Education

For more information or a list of referrals or resources,  
call the LCC at **559-264-1048**

[www.fresnoeoc.org](http://www.fresnoeoc.org)



Local Conservation Corps

## WASTE TIRE DISPOSAL

*Litter Abatement • Community Clean-Up  
Job Training • Providing Outreach & Education*

### Dispose of Tires Properly

- Leave waste tires with a reputable tire dealer - a fee is usually charged for this service.
- Bring waste tires to a local tire collection event for disposal.
- Call your county or local solid waste transfer station/landfill and ask if they accept waste tires.
- Contact your county or local recycling center and ask if they accept waste tires.



For more information on proper  
waste tire disposal, call the LCC at

**559-264-1048**

[www.fresnoeoc.org](http://www.fresnoeoc.org)





Fresno **Economic Opportunities Commission**  
**Local Conservation Corps**



## Recycling



Fresno **Economic Opportunities Commission**  
**Local Conservation Corps**

### Recycling

Since 1993, Fresno EOC's Fresno Local Conservation Corps (LCC) has been operating a Recycling Program sponsored by the Department of Conservation. Our program targets businesses, schools, curbside collection, office complexes, government agencies, and campgrounds generating large volumes of California Redemption Value (CRV) beverage containers (aluminum cans; plastic and glass bottles). LCC also provides special event recycling at large-scale community events and provides outreach and education for used tires and oil throughout the Central Valley.

#### School Recycling

Fresno EOC's Fresno Local Conservation Corps provides recycling programs for elementary, middle, high schools and colleges. The Schools Recycling Team and its recycling mascot, Karla Kool Kan, provide recycling education to students. Redeem your old bottles and cans at our Certified Buyback Center in Friant. We accept plastic, glass and aluminum.

#### Electronic Recycling

Fresno EOC's Fresno Local Conservation Corps will pick up cathode ray tube (CRT) based electronic waste (e-waste) such as televisions and computer monitors. For a minimal fee LCC will collect LCD electronic devices including televisions, desktop monitors, and laptop computers; plasma televisions; fax machines; copiers; printers; and stereo equipment. To ensure customer confidentiality, all e-waste is tracked and destruction is recorded.

#### Locations:

1805 E. California Avenue  
Fresno, CA 93706  
(559) 264-1048

Friant Buyback  
17108 N. Friant Rd.  
Friant, CA 93626





## Fresno Economic Opportunities Commission Local Conservation Corps



**21ST CENTURY  
CONSERVATION  
SERVICE CORPS**

**YouthBuild**  
CHARTER SCHOOL OF CALIFORNIA



In 2020, the Fresno EOC Local Conservation Corps (LCC), a nationally accredited program through the Corps Center of Excellence, begins its 27th year of providing vocational training and educational opportunities for young adults, 18-25 in the Fresno/Clovis metropolitan area under the umbrella of Fresno Economic Opportunities Commission (Fresno EOC). Young adults, or *corpsmembers*, enrolled in our program receive valuable training in the following areas: construction, solar/weatherization, recycling/green jobs, public lands/forestry and landscape maintenance. Below is a synopsis of our services:

**YouthBuild** – In 2019, the LCC was awarded a Department of Labor (DOL) YouthBuild grant for \$1.5 million dollars through 2023 to provide construction training for 84 young adults, ages 18-24. A Sterile Processing Technician (SPT) healthcare component is also offered for those who qualify. SPTs are responsible for the sterile cleaning of medical equipment used during medical procedures. Fresno ranks among the Top 10 Metropolitan cities in the United States in terms of pay according to the Department of Labor, with average pay beginning at \$47,000 annually. Thirty of our students will have the opportunity to enter a healthcare career.



**Public Lands** – As a 21st Century Conservation Corps, the LCC is approved to perform work through a United States Bureau of Reclamation Cooperative Agreement on Reclamation lands. LCC crews also participate in project work at Sequoia and Kings Canyon National Parks, and on the San Joaquin River, helping rebuild trails and remove invasive species. LCC crews are also available for fee-for-service contracts, providing landscape maintenance opportunities. New for 2020, is the Central Valley Forestry Project, a partnership with the Fresno Workforce Investment Board (WIB) and Reedley College, training corpsmembers to address the numerous dead trees in the mountains surrounding Fresno County through fuel load reduction.





## Fresno Economic Opportunities Commission Local Conservation Corps

**Recycling** – Since 1993, the LCC has operated a State of California Certified Recycling Program sponsored by CalRecycle. The program concentrates on four (4) core components including diverting Beverage Containers (CRV), Electronic Waste (E-waste), Used Tires, and Used Oil from the landfills of the state. Annually, LCC crews divert tons of recyclable material from local landfills while providing recycling services at over 1,000 special events in Fresno and Madera Counties.

**Education** – LCC provides a strong educational component for its corpsmembers through a partnership with YouthBuild Charter High School of California, accepting students ages 18-29. Partnerships with Reedley College and Fresno City College allow students to work on their high school diploma and receive college credit for select courses. Since LCC corpsmembers are also AmeriCorps members, they are able to use their education award to continue their postsecondary journey upon receipt of their high school diploma.

**Reentry Services** – The LCC provides reentry services for young adults seeking a second chance after incarceration.

LCC has received state and federally funded grants focused on reentry populations and successfully met all outcomes with a low recidivism rate of around 10%. The LCC has great partnerships with local law enforcement and the State of California Department of Corrections. In addition, through a California Community Reinvestment Grant (Cal-CRG), the LCC is able to provide onsite mental health, substance abuse, and access to a lawyer for those in need.

**Solar and Weatherization** – The LCC is part of the City of Fresno's Transformative Climate Communities grant program. Over the next two years, LCC crews will install solar units on 130 homes and provide weatherization measures for another 100 homes. All project work will take place in Southwest Fresno, home district of the LCC.

**Homeless and Census Grants** – In 2020, the LCC received a grant from the City of Fresno to help provide limited training for a segment of the homeless population focused on landscape maintenance training. In addition, the LCC is a participant in Fresno EOC's United States Census grant, including providing outreach to Hard-to-Count segments of the population and access to computers to complete the survey.



The motto of Fresno EOC LCC is **Training Tomorrow's Leaders Today!** We have a talented, long-tenured staff dedicated to working with young people, and are highly thought of on a state and national level for our work with young adults. We are located at 1805 E. California Ave in SW Fresno.

For more information about the LCC, visit us on Facebook at @FresnoEOCLCC or on Twitter @FresnoLCC. Contact Shawn Riggins, Fresno EOC LCC Director, at (559) 264-1048 or [shawn.riggins@fresnoeoc.org](mailto:shawn.riggins@fresnoeoc.org).



Fresno **Economic Opportunities Commission**  
**Local Conservation Corps**

## **Electronic Recycling** **Free E-waste Collection!**



Items Accepted: TVs, Computer Monitors, Laptops, Computer Towers, Keyboards, Speakers, Printers, Fax and Copy Machines, VCRs, DVD and BluRay Players, Cameras, Cell Phones, calculators, and small household appliances.

### **Why Recycle with LCC?**

When you recycle with Fresno EOC LCC, you are supporting the vocational training of local young adults in our community.

Corpsmembers receive paid vocational training in green jobs industries such as recycling, landscaping, and construction while completing a high school diploma or college coursework.

**Call For  
FREE  
Pick Up!**

**(559) 264-1048**

### **Drop Off Locations**

**Fresno EOC Local  
Conservation Corps**  
1805 E. California Ave  
Fresno, CA 93706  
(559) 264-1048

**LCC Buyback at Friant  
Trading Post**  
17108 N. Friant Rd.  
Friant, CA 93626  
(559) 822-3599

**Appendix C**  
**RCL 33**  
**2018-2019**  
**List of Contractors**





The following vendors provided services under the RCL 33 grant as subcontractors:

<b>Vendor</b>	<b>Service</b>
Securitas	Building Security after hours (portion of invoice allocated to Recycling and other LCC programs)
H & M Janitorial	Janitorial Services after hours (portion of invoice allocated to Recycling and other LCC programs)
Northern California Joint Apprenticeship Laborer's Union	HazWopper and OSHA 10 Training
DSE Consulting	Substance Abuse Education Services for Recycling Corpsmembers
Alert Medical Services	First Aid/CPR Training for Recycling Corpsmembers
DelRey Tire	Recycling Vehicle Repair
Resource Equipment	Maintenance of LCC Conveyor Belt and Dens-A-Can
San Jose Conservation Corps	Maintenance of I-Route System
Verizon	GPS Tracking System
Dr. Louis Chu	Buyback Database maintenance program
West Coast Rubber	Onsite Trailer for tire storage

**Appendix D**  
**RCL 33**  
**2018-2019**  
**Capital Equipment and**  
**Vehicle Inventory**

**FRESNO EOC LOCAL CONSERVATION CORPS - VEHICLE LISTING**  
**AS OF August 25, 2020**

	Vehicle #	Program	Year	Make	Model	Vin #	Lic. Plate #	Coverage	Model	Use	Insurance
1	13	Recycling	1995	GMC	C6H092 T	1GDG6H1J7SJ512642	1028084	2 million	BOX TRUCK	CARGO	FULL COVERAGE
2	16	Recycling	1999	Hino	Truck	JHBFA4JG5X1S10180	1011327	2 million	BOX TRUCK	CARGO	FULL COVERAGE
3	39	Recycling	2007	Isuzu	Box Truck	JALC4B16777007527	108959	2 million	BOX TRUCK	CARGO	FULL COVERAGE
4	51	Recycling	2008	Toyota	Prius	JTDKB20U983392424	1261871	2 million	Car	PAS. TRANSPORT	FULL COVERAGE
5	New 52	Recycling	2012	Ford	Escape	1FMCU0D7XCKA36131	1332159	2 million	CAR-SUV	PAS. TRANSPORT	FULL COVERAGE
6	53	Recycling	2010	Toyota	Prius	JTDKN3DU7A0011717	1284910	2 million	Car	PAS. TRANSPORT	FULL COVERAGE
7	54	Recycling	2007	Isuzu	NPR	JALC4J16477015336	1224265	2 million	STAKE BODY	CARGO	FULL COVERAGE
8	55	Recycling	2007	Isuzu	NPR	JALC4J16X77006544	1224266	2 million	STAKE BODY	CARGO	FULL COVERAGE
9	57	Recycling	2007	Isuzu	NPR	4KLC4J 1U98J801931	1353463	2 million	STAKE BODY	CARGO	FULL COVERAGE
10	59	Recycling	2011	Chevy	SILV 1500	1GCRKPEA3BZ108090	1368469	2 million	PICK UP	CARGO	FULL COVERAGE
11	65	Recycling	2016	Izuzu	NPR	JALC4J16XG7002896	1332205	2 million	STAKE BODY	CARGO	FULL COVERAGE
12	66 *NEW	Recycling	2018	Izuzu	NPR-HD	JALC4J164J7009253	1502405	2 million	STAKE BODY	CARGO	FULL COVERAGE
13	67	Recycling	2018	Ford	F150	1FTEW1CP7JKF41538	1466653		PICK UP	Gas	FULL COVERAGE
14	68	Recycling	2018	Ford	F150	1FTEW1CP8JKF36719	1466652		PICK UP	Gas	FULL COVERAGE
15	69	Recycling	2019	Izuzu	Box Truck	JALC4J16XK7009033	1504431		BOX TRUCK		

\*replaced 56 - 2016 accident



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Local Conservation Corps
<b>Agenda Item #:</b> 12 – B – 7	<b>Director:</b> Shawn Riggins
<b>Subject:</b> California Community Reinvestment Grants Program	<b>Officer:</b> Michelle L. Tutunjian

### Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of a California Community Reinvestment Grants Program (CalCRG) Phase 1 request submitted to the California Governor's Office of Business and Economic Development on November 2, 2020 for \$450,000.

### Background

In 2019, Fresno EOC was awarded a \$300,000 grant from California Governor's Office of Business and Economic Development (GO-Biz) to support the Local Conservation Corps (LCC) program. The grant, funded by Prop 64, which legalized marijuana in California, is intended to provide services for those communities impacted by the War on Drugs. The LCC plan provides services for corpsmembers to augment vocational training received in the program, including access to a lawyer from the County Public Defender's Office at LCC, substance abuse counseling, and access to a mental health professional.

A new Phase 1 proposal was required to be submitted to GO-Biz, which will be evaluated. Upon approval, recipients selected will be asked to submit a full Phase 2 proposal. The LCC plans to expand upon our existing Cal-CRG concept, opening it up to other programs as well.

### Fiscal Impact

If invited to submit a full-proposal, our request will be for \$450,000.

### Conclusion

The CalCRG grant will assist in ensuring LCC can continue providing supportive services (i.e. mental health treatment, substance use disorder treatment, legal services).

## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Local Conservation Corps
<b>Agenda Item #:</b> 12 – B – 8	<b>Director:</b> Shawn Riggins
<b>Subject:</b> Proposition 68 (Phase 3) Application	<b>Officer:</b> Michelle L. Tutunjian

### Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration of an application submitted to the California Conservation Corps (CCC) for a project under Proposition 68. Project length is up to 24-months for \$489,285. The application deadline is November 30, 2020.

### Background

Proposition 68, the California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Act of 2018 was passed by the voters in June 2018 and authorizes the Legislature to appropriate \$40,000,000 to the CCC for natural resource conservation projects, and for equipment and facilities acquisition, development, restoration and rehabilitation. Not less than 50% of the amount available shall be allocated for grants to certified local community conservation corps. Section 80130 of the Act states that funds are available for projects that plan, develop, and implement climate adaptation and resiliency. Projects must qualify under one of the following categories: A) Natural Resource Conservation Projects or B) Facility or equipment acquisition, development, restoration, and rehabilitation project.

Only Certified Local Conservation Corps (LCC) programs can apply for Proposition 68 funding. Proposition 68 is a five-year, non-continuous appropriation administered by CCC.

For Fiscal Year (FY) 2018-2019, Fresno EOC was awarded \$304,466 for LCC to install an elevator in the Paul McLain-Lugowski Vocational Training Building to provide access to the second floor during Phase 1. For FY 2019-2020, funding awarded included the initial development design and construction of classrooms on the second floor of the Vocational Training Building during Phase 2.

The application for Phase 3 will complete development and construction of the second floor, including bathroom installations.

**Fiscal Impact**

Once awarded, the contract will be for \$489,285 for a two-year project of July 2021 through June 2023.

**Conclusion**

Once completed, the LCC will have access to 5,000 sq. ft. of space that has remained vacant for the past five (5) years. The completed second floor will provide additional training space and classrooms for the planning of Corps projects.



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Sanctuary and Support Services
<b>Agenda Item #:</b> 12 – B – 9	<b>Director:</b> Misty Gattie-Blanco
<b>Subject:</b> Fresno City College Partnership	<b>Officer:</b> Michelle L. Tutunjian

### Recommended Action

The Program Planning and Evaluation Committee recommends ratification for full Board consideration the submission of a budget request submitted on November 6, 2020, to Fresno City College for \$300,000 to support a new homeless assistance project.

### Background

Fresno City College (FCC) is one of only 12 recipients and the first community college to receive a grant to help homeless foster youth from the U.S. Department of Health and Human Services, Substance Abuse and Mental Health Services Administration. FCC received additional funds to support students experiencing homelessness without a history of foster care, as well.

Sanctuary and Support Services has been providing homeless assistance for over 25 years through a variety of methods including emergency shelters, rapid rehousing, and permanent housing.

This new homeless assistance project titled “Fresno City College Partnership” will assist students experiencing homelessness. Case Managers will help students access emergency housing (if needed) while identifying and securing permanent housing. Direct rental assistance will be provided to the students through Fresno City College, while supportive services will be provided by Sanctuary and Support Services.

### Fiscal Impact

This new partnership will provide assistance to approximately 50 students. Funding is available initially for 12-months, beginning December 1, 2020. Fresno City College is seeking continued funding through federal and private sources to continue the project after this current funding expires.

### Conclusion

Fresno City College is currently developing a contract for approval by both entities.

<b>Fresno EOC Sanctuary and Support Services Fresno City College Partnership</b>	<b>Proposed Budget</b>
<b>Personnel</b>	<b>\$ 85,316</b>
Case Manager (2.00 FTE) - providing direct services to clients.	\$ 73,866
Housing & Support Specialist (0.25 FTE) - providing housing assistance to clients.	\$ 8,361
Homeless Services Manager (0.05 FTE) - providing project supervision and responsible for processing all project related matters.	\$ 3,089
<b>Fringe Benefits</b>	<b>\$ 48,010</b>
State Unemployment	\$ 999
FICA	\$ 6,527
Health Insurance	\$ 39,200
Life Insurance	\$ 532
Retirement	\$ 154
Workers Compensation Insurance	\$ 598
<b>Contractual</b>	<b>\$ 25,335</b>
Audit	\$ 335
EECU Contract - for financial literacy	\$ 25,000
<b>Operational Costs</b>	<b>\$ 21,429</b>
Computer and Software for project staff	\$ 6,000
Cell Phone Stipend for staff (2 staff x \$20/month x 12 months)	\$ 480
Office and Printing Supplies (\$50/month x 12 months)	\$ 600
Personnel Training and Background Clearance ((\$92 + \$25) x 3 staff)	\$ 351
Office Rental (\$1.08/sqft x avg 250 sqft x 12 for 2 staff)	\$ 6,480
Vehicle Rental/Fuel and/or Mileage Reimbursement (\$600/month x 12 months)+(\$0.53/mile x avg 50 miles x 12)	\$ 7,518
<b>Program Costs and Other</b>	<b>\$ 99,001</b>
Emergency Housing Assistance/Motel Vouchers (\$100/night x 14 nights x 50 clients)	\$ 70,000
Rental Application Fees (\$35/per application x 75 clients)	\$ 2,601
Utility Deposit Assistance (\$500 x 10 clients)	\$ 5,000
Emergency Meals/Snacks & Groceries at move-in (Groceries - \$150 x 50 clients) + Meals for Hotel Clients (\$15/day x 14 days x 50 clients)	\$ 18,000
Janitorial Supplies for clients and project (\$50/month x 12)	\$ 600
Household Supplies (i.e. dishes, bedding, small furnishings) (\$100 x 28 clients)	\$ 2,800
<b>Total Direct Charges</b>	<b>\$ 279,091</b>
Indirect Cost (7.50%)	\$ 20,907
<b>TOTALS</b>	<b>\$ 300,000</b>



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Transit Systems
<b>Agenda Item #:</b> 12 – B – 10	<b>Director:</b> Monty Cox
<b>Subject:</b> Drug and Alcohol Policy Amendment	<b>Officer:</b> Michelle L. Tutunjian

### Recommended Action

The Program Planning and Evaluation Committee recommends approval for full Board consideration of the amended Transit Drug and Alcohol Testing Policy to incorporate required changes.

### Background

For many years, laws and regulations have been enacted to address substance abuse issues. The most common has dealt with motor vehicle operators. In order to obtain and maintain a Commercial Driver's License the driver must submit to a biannual (every two years) United States Department of Transportation (USDOT) physical examination which now includes drug and alcohol testing in order to receive a valid Medical Certificate to accompany their valid License. The USDOT regulates when and how the alcohol and drug testing is to occur, as well as what records are to be maintained to document the testing.

The Federal Transit Administration and the Federal Motor Carrier Safety Administration have previously included different guidelines; however, current direction requires us to better define these differences within our policy. Currently, the Transit systems program includes contracts that are subject to one or the other federal agency.

### Fiscal Impact

None

### Conclusion

This update is required in order to remain compliant with U.S. Department of Transportation Drug and Alcohol Regulations.

**DRUG AND ALCOHOL TESTING POLICY**  
**[Date of Adoption Here]**

**A. PURPOSE**

- 1) The Fresno Economic Opportunities Commission Transit Systems provides public transit and paratransit services for the residents of Fresno County and Madera County. Part of our mission is to ensure that this service is delivered safely, efficiently, and effectively by establishing a drug and alcohol-free work environment, and to ensure that the workplace remains free from the effects of drugs and alcohol in order to promote the health and safety of employees and the general public. In keeping with this mission, Fresno EOC Transit Systems declares that the unlawful manufacture, distribution, dispense, possession, or use of controlled substances or misuse of alcohol is prohibited for all employees.
- 2) Additionally, the purpose of this policy is to establish guidelines to maintain a drug and alcohol-free workplace in compliance with the Drug-Free Workplace Act of 1988, and the Omnibus Transportation Employee Testing Act of 1991. This policy is intended to comply with all applicable Federal regulations governing workplace anti-drug and alcohol programs in the transit industry. Specifically, the Federal Transit Administration (FTA) of the U.S. Department of Transportation has published 49 CFR Part 655, as amended, that mandates urine drug testing and breath alcohol testing for safety-sensitive positions, and prohibits performance of safety-sensitive functions when there is a positive test result, or a refusal to test; 49 CFR Part 382 for Federal Motor Carrier Safety Administration (FMCSA); and The U. S. Department of Transportation (USDOT) has also published 49 CFR Part 40, as amended, that sets standards for the collection and testing of urine and breath specimens.
- 3) Any provisions set forth in this policy that are included under the sole authority of Fresno EOC Transit Systems and are not provided under the authority of the above-named Federal regulations are underlined. Tests conducted under the sole authority of Fresno EOC Transit Systems will be performed on non-USDOT forms and will be separate from USDOT testing in all respects.

## **B. APPLICABILITY**

This Drug and Alcohol Testing Policy applies to all safety-sensitive employees (full- or part-time) when performing safety sensitive duties. See Attachment A for a list of employees and the authority under which they are included.

This policy applies to every person whose position requires the possession of a commercial driver's license (CDL); every employee performing a "safety-sensitive function" as defined below, and any person applying for such positions.

Under FMCSA (Part 382), you are a covered employee if you perform any of the following safety-sensitive functions:

- Driving a commercial motor vehicle which requires the driver to have a CDL
- Waiting to be dispatched to operate a commercial motor vehicle
- Inspecting, servicing, or conditioning any commercial motor vehicle
- Performing all other functions in or upon a commercial motor vehicle (except resting in a sleeper berth)
- Loading or unloading a commercial motor vehicle, supervising or assisting in the loading or unloading, attending a vehicle being loaded or unloading, remaining in readiness to operate the vehicle, or giving or receiving receipts for shipments being loaded or unloaded
- Repairing, obtaining assistance, or remaining in attendance upon a disabled vehicle

Under FTA (Part 655), you are a covered employee if you perform any of the following: (1) operation of public transit service including the operation of a revenue service vehicle (whether or not the vehicle is in revenue service), (2) maintenance of a revenue service vehicle or equipment used in revenue service, (3) security personnel who carry firearms, (4) dispatchers or persons controlling the movement of revenue service vehicles and (4) any transit employee who operates a vehicle that requires a Commercial Driver's License to operate. Maintenance functions include the repair, overhaul, and rebuild of engines, vehicles and/or equipment used in revenue service. A list of safety-sensitive positions who perform one or more of the above-mentioned duties is provided in Attachment A. Supervisors are only safety sensitive if they perform one of the above functions. Volunteers are considered safety sensitive and subject to testing if they are required to hold a CDL, or receive remuneration for service in excess of actual expense.

## **C. DEFINITIONS**

*Actual Knowledge:* (For FMCSA Agencies) Actual knowledge by an employer that a driver has used alcohol or controlled substances based on the employer's direct observation of the employee, information provided by the driver's previous



employer(s), a traffic citation for driving a CMV while under the influence of alcohol or controlled substances or an employee's admission of alcohol or controlled substance use, except as provided in §382.121. Direct observation as used in this definition means observation of alcohol or controlled substances use and does not include observation of employee behavior or physical characteristics sufficient to warrant reasonable suspicion testing.

**Accident:** An occurrence associated with the operation of a vehicle even when not in revenue service, if as a result:

- a. An individual dies;
- b. An individual suffers a bodily injury and immediately receives medical treatment away from the scene of the accident; or,
- c. One or more vehicles incur disabling damage as the result of the occurrence and is transported away from the scene by a tow truck or other vehicle. For purposes of this definition, *disabling damage* means damage which precludes departure of any vehicle from the scene of the occurrence in its usual manner in daylight after simple repairs. Disabling damage includes damage to vehicles that could have been operated but would have been further damaged if so operated, but does not include damage which can be remedied temporarily at the scene of the occurrence without special tools or parts, tire disablement without other damage even if no spare tire is available, or damage to headlights, taillights, turn signals, horn, or windshield wipers that makes them inoperative.

**Adulterated specimen:** A specimen that has been altered, as evidenced by test results showing either a substance that is not a normal constituent for that type of specimen or showing an abnormal concentration of an endogenous substance.

**Alcohol:** The intoxicating agent in beverage alcohol, ethyl alcohol, or other low molecular weight alcohols contained in any beverage, mixture, mouthwash, candy, food, preparation or medication.

**Alcohol Concentration:** Expressed in terms of grams of alcohol per 210 liters of breath as indicated by a breath test under 49 CFR Part 40.

**Alcohol use.** The drinking or swallowing of any beverage, liquid mixture or preparation (including any medication), containing alcohol.

**Aliquot:** A fractional part of a specimen used for testing, It is taken as a sample representing the whole specimen.

**Breath Alcohol Technician (BAT).** A person who instructs and assists employees in the alcohol testing process and operates an evidential breath testing device.

**Canceled Test:** A drug or alcohol test that has a problem identified that cannot be or has not been corrected, or which is cancelled. A canceled test is neither positive nor negative.

**Chain of custody.** The procedure used to document the handling of the urine specimen from the time the employee gives the specimen to the collector until the specimen is destroyed. This procedure uses the Federal Drug Testing Custody and Control Form (CCF) as approved by the Office of Management and Budget.

**Clearinghouse:** The FMCSA database that 49 CFR Part 382 requires employers and service agents to report information to, and to query, regarding CDL drivers who are subject to the DOT controlled substance and alcohol testing regulations.

**Confirmatory Drug Test:** A second analytical procedure performed on a different aliquot of the original specimen to identify and quantify the presence of a specific drug or metabolite.

**Confirmatory Validity Test:** A second test performed on a different aliquot of the original urine specimen to further support a validity test result.

**Covered Employee Under FTA/FMCSA Authority:** An employee who performs a safety-sensitive function including an applicant or transferee who is being considered for hire into a safety-sensitive function (See Attachment A for a list of covered employees).

**Designated Employer Representative (DER):** An employee authorized by the employer to take immediate action to remove employees from safety-sensitive duties and to make required decisions in testing. The DER also receives test results and other communications for the employer, consistent with the requirements of 49 CFR Parts 40 and 655.

**DOT, The Department, DOT Agency:** These terms encompass all DOT agencies, including, but not limited to, the Federal Aviation Administration (FAA), the Federal Railroad Administration (FRA), the Federal Motor Carrier Safety Administration (FMCSA), the Federal Transit Administration (FTA), the National Highway Traffic Safety Administration (NHTSA), the Pipeline and Hazardous Materials Safety Administration (PHMSA), and the Office of the Secretary (OST). For purposes of 49 CFR Part 40, the United States Coast Guard (USCG), in the Department of Homeland Security, is considered to be a DOT agency for drug testing purposes. These terms include any designee of a DOT agency.

*Dilute specimen:* A urine specimen with creatinine and specific gravity values that are lower than expected for human urine.

*Disabling damage:* Damage which precludes departure of any vehicle from the scene of the occurrence in its usual manner in daylight after simple repairs. Disabling damage includes damage to vehicles that could have been operated but would have been further damaged if so operated, but does not include damage which can be remedied temporarily at the scene of the occurrence without special tools or parts, tire disablement without other damage even if no spare tire is available, or damage to headlights, taillights, turn signals, horn, or windshield wipers that makes them inoperative.

*Evidentiary Breath Testing Device (EBT):* A device approved by the NHTSA for the evidential testing of breath at the 0.02 and the 0.04 alcohol concentrations, and appears on ODAPC's Web page for "Approved Evidential Breath Measurement Devices" because it conforms with the model specifications available from NHTSA.

*Initial Drug Test: (Screening Drug Test)* The test used to differentiate a negative specimen from one that requires further testing for drugs or drug metabolites.

*Initial Specimen Validity Test:* The first test used to determine if a urine specimen is adulterated, diluted, substituted, or invalid

*Invalid Result:* The result reported by an HHS-certified laboratory in accordance with the criteria established by the HHS Mandatory Guidelines when a positive, negative, adulterated, or substituted result cannot be established for a specific drug or specimen validity test.

*Laboratory:* Any U.S. laboratory certified by HHS under the National Laboratory Certification program as meeting standards of Subpart C of the HHS Mandatory Guidelines for Federal Workplace Drug Testing Programs; or, in the case of foreign laboratories, a laboratory approved for participation by DOT under this part.

*Limit of Detection (LOD):* The lowest concentration at which a measurand can be identified, but (for quantitative assays) the concentration cannot be accurately calculated.

*Limit of Quantitation:* For quantitative assays, the lowest concentration at which the identity and concentration of the measurand can be accurately established.

*Medical Review Officer (MRO):* A licensed physician (medical doctor or doctor of osteopathy) responsible for receiving laboratory results generated by the drug testing program who has knowledge of substance abuse disorders, and has

appropriate medical training to interpret and evaluate an individual's confirmed positive test result, together with his/her medical history, and any other relevant bio-medical information.

**Negative Dilute:** A drug test result which is negative for the five drug/drug metabolites but has creatinine and specific gravity values that are lower than expected for human urine.

**Negative result:** The result reported by an HHS-certified laboratory to an MRO when a specimen contains no drug or the concentration of the drug is less than the cutoff concentration for the drug or drug class and the specimen is a valid specimen. An alcohol concentration of less than 0.02 BAC is a negative test result.

**Non-negative test result:** A urine specimen that is reported as adulterated, substituted, invalid, or positive for drug/drug metabolites.

**Oxidizing Adulterant:** A substance that acts alone or in combination with other substances to oxidize drugs or drug metabolites to prevent the detection of the drug or metabolites, or affects the reagents in either the initial or confirmatory drug test.

**Performing (a safety-sensitive function):** A covered employee is considered to be performing a safety-sensitive function and includes any period in which he or she is actually performing, ready to perform, or immediately available to perform such functions.

**Positive result:** The result reported by an HHS- Certified laboratory when a specimen contains a drug or drug metabolite equal or greater to the cutoff concentrations.

**Prohibited drug:** Identified as marijuana, cocaine, opioids, amphetamines, or phencyclidine at levels above the minimum thresholds specified in 49 CFR Part 40, as amended.

**Reconfirmed:** The result reported for a split specimen when the second laboratory is able to corroborate the original result reported for the primary specimen.

**Rejected for Testing:** The result reported by an HHS- Certified laboratory when no tests are performed for specimen because of a fatal flaw or a correctable flaw that has not been corrected.

**Revenue Service Vehicles:** All transit vehicles that are used for passenger transportation service.

**Safety-sensitive functions:** (FTA) Employee duties identified as:

- (1) The operation of a transit revenue service vehicle even when the vehicle is not in revenue service.
- (2) The operation of a non-revenue service vehicle by an employee when the operation of such a vehicle requires the driver to hold a Commercial Drivers License (CDL).
- (3) Maintaining a revenue service vehicle or equipment used in revenue service.
- (4) Controlling the movement of a revenue service vehicle and
- (5) Carrying a firearm for security purposes.

**Safety-sensitive functions:** (FMCSA) All time from the time a driver begins to work or is required to be in readiness to work until the time he/she is relieved from work and all responsibility for performing work. Safety-sensitive functions shall include:

- (1) All time at an employer or shipper plant, terminal, facility, or other property, or on any public property, waiting to be dispatched, unless the driver has been relieved from duty by the employer;
- (2) All time inspecting equipment as required by §§392.7 and 392.8 of this subchapter or otherwise inspecting, servicing, or conditioning any commercial motor vehicle at any time;
- (3) All time spent at the driving controls of a commercial motor vehicle in operation;
- (4) All time, other than driving time, in or upon any commercial motor vehicle except time spent resting in a sleeper berth (a berth conforming to the requirements of §393.76 of this subchapter);
- (5) All time loading or unloading a vehicle, supervising, or assisting in the loading or unloading, attending a vehicle being loaded or unloaded, remaining in readiness to operate the vehicle, or in giving or receiving receipts for shipments loaded or unloaded; and
- (6) All time repairing, obtaining assistance, or remaining in attendance upon a disabled vehicle.

**Split Specimen Collection:** A collection in which the urine collected is divided into two separate bottles, the primary specimen (Bottle A) and the split specimen (Bottle B).

**Substance Abuse Professional (SAP):** A licensed physician (medical doctor or doctor of osteopathy) or licensed or certified psychologist, social worker, employee assistance professional, state-licensed or certified marriage and family therapist, or drug and alcohol counselor (certified by an organization listed at <https://www.transportation.gov/odapc/sap>) with knowledge of and clinical experience in the diagnosis and treatment of drug and alcohol related disorders.

**Substituted specimen:** A urine specimen with creatinine and specific gravity values that are so diminished or so divergent that they are not consistent with normal human urine.

**Test Refusal:** The following are considered a refusal to test if the employee:

- (1) Fail to appear for any test (except a pre-employment test) within a reasonable time, as determined by the employer.
- (2) Fail to remain at the testing site until the testing process is complete. An employee who leaves the testing site before the testing process commences for a pre-employment test has not refused to test.
- (3) Fail to attempt to provide a breath or urine specimen. An employee who does not provide a urine or breath specimen because he or she has left the testing site before the testing process commenced for a pre-employment test has not refused to test.
- (4) In the case of a directly-observed or monitored urine drug collection, fail to permit monitoring or observation of your provision of a specimen.
- (5) Fail to provide a sufficient quantity of urine or breath without a valid medical explanation.
- (6) Fail or decline to take a second test as directed by the collector or the employer for drug testing.
- (7) Fail to undergo a medical evaluation as required by the MRO or the employer's Designated Employer Representative (DER).
- (8) Fail to cooperate with any part of the testing process.
- (9) Fail to follow an observer's instructions to raise and lower clothing and turn around during a directly-observed test.
- (10) Possess or wear a prosthetic or other device used to tamper with the collection process.
- (11) Admit to the adulteration or substitution of a specimen to the collector or MRO.
- (12) Refuse to sign the certification at Step 2 of the Alcohol Testing Form (ATF).
- (13) Fail to remain readily available following an accident.
- (14) As a covered employee, if the MRO reports that you have a verified adulterated or substituted test result, you have refused to take a drug test.

**Vehicle:** A bus, electric bus, van, automobile, rail car, trolley car, trolley bus, or vessel. A public transit vehicle is a vehicle used for public transportation or for ancillary services.

**Verified negative test:** A drug test result reviewed by a medical review officer and determined to have no evidence of prohibited drug use above the minimum cutoff levels established by the Department of Health and Human Services (HHS).



*Verified positive test:* A drug test result reviewed by a medical review officer and determined to have evidence of prohibited drug use above the minimum cutoff levels specified in 49 CFR Part 40 as revised.

*Validity testing:* The evaluation of the specimen to determine if it is consistent with normal human urine. Specimen validity testing will be conducted on all urine specimens provided for testing under DOT authority. The purpose of validity testing is to determine whether certain adulterants or foreign substances were added to the urine, if the urine was diluted, or if the specimen was substituted.

#### **D. EDUCATION AND TRAINING**

- 1) For FMCSA Agencies: Fresno EOC Transit Systems will provide educational materials that explain the requirements of Part 382 as well as this policy. Fresno EOC Transit Systems will ensure that a copy of these materials is distributed to each driver prior to the start of alcohol and controlled substances testing and to each driver subsequently hired or transferred into a position requiring driving a commercial motor vehicle.

The materials to be made available to drivers shall include what is provided in this policy document in addition to a detailed discussion the following:

- a. Information concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or a controlled substances problem (the driver's or a co-worker's); and available methods of intervening when an alcohol or a controlled substances problem is suspected, including confrontation, referral to any employee assistance program and/or referral to management; and
- b. The requirement that the following personal information collected and maintained under this Part 382 and this policy shall be reported to the FMCSA Clearinghouse:
  1. A verified positive, adulterated, or substituted drug test result;
  2. An alcohol confirmation test with a concentration of 0.04 or higher;
  3. A refusal to submit to any test required by subpart C of this part;
  4. An employer's report of actual knowledge, as defined at §382.107;
  5. On duty alcohol use pursuant to §382.205;
  6. Pre-duty alcohol use pursuant to §382.207;
  7. Alcohol use following an accident pursuant to §382.209; and
  8. Controlled substance use pursuant to §382.213;

9. A substance abuse professional (SAP as defined in §40.3 of this title) report of the successful completion of the return-to-duty process;
  10. A negative return-to-duty test; and
  11. An employer's report of completion of follow-up testing.
2. Every covered employee will receive a copy of this policy and will have ready access to the corresponding federal regulations including 49 CFR Parts 655 and 40, as amended. In addition, all covered employees will undergo a minimum of 60 minutes of training on the signs and symptoms of drug use including the effects and consequences of drug use on personal health, safety, and the work environment. The training also includes manifestations and behavioral cues that may indicate prohibited drug use.
3. All supervisory personnel or company officials who are in a position to determine employee fitness for duty will receive 60 minutes of reasonable suspicion training on the physical, behavioral, and performance indicators of probable drug use and 60 minutes of additional reasonable suspicion training on the physical, behavioral, speech, and performance indicators of probable alcohol misuse.
4. Information on the signs, symptoms, health effects, and consequences of alcohol misuse is presented in Attachment B of this Policy.

#### **E. PROHIBITED SUBSTANCES**

- 1) Prohibited substances addressed by this policy include the following.
  - a. Illegally Used Controlled Substance or Drugs Under the Drug-Free Workplace Act of 1988 any drug or any substance identified in Schedule I through V of Section 202 of the Controlled Substance Act (21 U.S.C. 812), and as further defined by 21 CFR 1300.11 through 1300.15 is prohibited at all times in the workplace unless a legal prescription has been written for the substance. This includes, but is not limited to: marijuana, amphetamines, opioids, phencyclidine (PCP), and cocaine, as well as any drug not approved for medical use by the U.S. Drug Enforcement Administration or the U.S. Food and Drug Administration. Illegal use includes use of any illegal drug, misuse of legally prescribed drugs, and use of illegally obtained prescription drugs. Also, the medical use of marijuana, or the use of hemp related products, which cause drug or drug metabolites to be present in the body above the minimum thresholds is a violation of this policy



Federal Transit Administration drug testing regulations (49 CFR Part 655) require that all employees covered under FTA/FMCSA authority be tested for marijuana, cocaine, amphetamines, opioids, and phencyclidine as described in Section H of this policy. Illegal use of these five drugs is prohibited at all times and thus, covered employees may be tested for these drugs anytime that they are on duty.

- b. Legal Drugs: The appropriate use of legally prescribed drugs and non-prescription medications is not prohibited. However, the use of any substance which carries a warning label that indicates that mental functioning, motor skills, or judgment may be adversely affected must be reported to a Fresno EOC Transit Systems supervisor and the employee is required to provide a written release from his/her doctor or pharmacist indicating that the employee can perform his/her safety-sensitive functions.
- c. Alcohol: The use of beverages containing alcohol (including any mouthwash, medication, food, candy) or any other substances containing alcohol in a manner which violates the conduct listed in this policy is prohibited.

#### **F. PROHIBITED CONDUCT**

- 1) All covered employees are prohibited from reporting for duty or remaining on duty any time there is a quantifiable presence of a prohibited drug in the body above the minimum thresholds defined in 49 CFR Part 40, as amended.
- 2) Each covered employee is prohibited from consuming alcohol while performing safety-sensitive job functions or while on-call to perform safety-sensitive job functions. If an on-call employee has consumed alcohol, they must acknowledge the use of alcohol at the time that they are called to report for duty. The covered employee will subsequently be relieved of his/her on-call responsibilities and subject to discipline for not fulfilling his/her on-call responsibilities.
- 3) The Transit Department shall not permit any covered employee to perform or continue to perform safety-sensitive functions if it has actual knowledge that the employee is using alcohol
- 4) Each covered employee is prohibited from reporting to work or remaining on duty requiring the performance of safety-sensitive functions while having

an alcohol concentration of 0.04 or greater regardless of when the alcohol was consumed.

- a. A covered employee with a breath alcohol concentration which measures 0.02-0.039 is not considered to have violated the USDOT drug and alcohol regulations, provided the employee hasn't consumed the alcohol within four (4) hours of performing a safety-sensitive duty. However, if a safety-sensitive employee has a breath alcohol concentration of 0.02-0.039, USDOT regulations require the employee to be removed from the performance of safety-sensitive duties until:
  - i. The employee's alcohol concentration measures less than 0.02; or
  - ii. FOR FTA COVERED EMPLOYEES: The start of the employee's next regularly scheduled duty period, but not less than eight hours following administration of the test.
  - iii. FOR FMCSA COVERED EMPLOYEES: The start of the employee's next regularly scheduled duty period, but not less than twenty-four hours following administration of the test.
- 5) No covered employee shall consume alcohol for eight (8) hours following involvement in an accident or until he/she submits to the post-accident drug/alcohol test, whichever occurs first.
- 6) No covered employee shall consume alcohol within four (4) hours prior to the performance of safety-sensitive job functions.
- 7) Fresno EOC Transit Systems, under its own authority, also prohibits the consumption of alcohol at all times the employee is on duty, or anytime the employee is in uniform.
- 8) Consistent with the Drug-free Workplace Act of 1988, all Fresno EOC Transit Systems employees are prohibited from engaging in the unlawful manufacture, distribution, dispensing, possession, or use of prohibited substances in the work place including transit system premises and transit vehicles.

#### **G. DRUG STATUTE CONVICTION**

Consistent with the Drug Free Workplace Act of 1998, all employees are required to notify the Fresno EOC Transit Systems management of any criminal drug statute conviction for a violation occurring in the workplace within five days after

such conviction. Failure to comply with this provision shall result in disciplinary action as defined in Section Q of this policy.

## **H. TESTING REQUIREMENTS**

- 1) Analytical urine drug testing and breath testing for alcohol will be conducted as required by 49 CFR Part 40 as amended. All employees covered under FTA/FMCSA authority shall be subject to testing prior to performing safety-sensitive duty, for reasonable suspicion, following an accident, and random as defined in Section K, L, M, and N of this policy, and return to duty/follow-up.
- 2) A drug test can be performed any time a covered employee is on duty. A reasonable suspicion, random, or follow-up alcohol test can only be performed just before, during, or after the performance of a safety-sensitive job function. Under Fresno EOC Transit Systems authority, a non-DOT alcohol test can be performed any time a covered employee is on duty.
- 3) All covered employees will be subject to urine drug testing and breath alcohol testing as a condition of ongoing employment with Fresno EOC Transit Systems. Any safety-sensitive employee who refuses to comply with a request for testing shall be removed from duty and subject to discipline as defined in Section Q of this policy.

## **I. DRUG TESTING PROCEDURES**

- 1) Testing shall be conducted in a manner to assure a high degree of accuracy and reliability and using techniques, equipment, and laboratory facilities which have been approved by the U.S. Department of Health and Human Service (HHS). All testing will be conducted consistent with the procedures set forth in 49 CFR Part 40, as amended. The procedures will be performed in a private, confidential manner and every effort will be made to protect the employee, the integrity of the drug testing procedure, and the validity of the test result.
- 2) The drugs that will be tested for include marijuana, cocaine, opioids, amphetamines, and phencyclidine. After the identity of the donor is checked using picture identification, a urine specimen will be collected using the split specimen collection method described in 49 CFR Part 40, as amended. Each specimen will be accompanied by a DOT Custody and

Control Form and identified using a unique identification number that attributes the specimen to the correct individual. The specimen analysis will be conducted at a HHS certified laboratory. An initial drug screen and validity test will be conducted on the primary urine specimen. For those specimens that are not negative, a confirmatory Gas Chromatography/Mass Spectrometry (GC/MS) or Liquid Chromatography/Mass Spectrometry (LC/MS) test will be performed. The test will be considered positive if the amounts of the drug(s) and/or its metabolites identified by the GC/MS or LC/MS test are above the minimum thresholds established in 49 CFR Part 40, as amended.

- 3) The test results from the HHS certified laboratory will be reported to a Medical Review Officer. A Medical Review Officer (MRO) is a licensed physician with detailed knowledge of substance abuse disorders and drug testing. The MRO will review the test results to ensure the scientific validity of the test and to determine whether there is a legitimate medical explanation for a confirmed positive, substitute, or adulterated test result. The MRO will attempt to contact the employee to notify the employee of the non-negative laboratory result, and provide the employee with an opportunity to explain the confirmed laboratory test result. The MRO will subsequently review the employee's medical history/medical records as appropriate to determine whether there is a legitimate medical explanation for a non-negative laboratory result. If no legitimate medical explanation is found, the test will be verified positive or refusal to test and reported to the Fresno EOC Transit Systems Drug and Alcohol Program Manager (DAPM). If a legitimate explanation is found, the MRO will report the test result as negative to the DAPM.
- 4) If the test is invalid without a medical explanation, a retest will be conducted under direct observation. Employees do not have access to a test of their split specimen following an invalid result.
- 5) Any covered employee who questions the results of a required drug test may request that the split sample be tested. The split sample test must be conducted at a second HHS-certified laboratory. The test must be conducted on the split sample that was provided by the employee at the same time as the primary sample. The method of collecting, storing, and testing the split sample will be consistent with the procedures set forth in 49 CFR Part 40, as amended. The employee's request for a split sample test must be made to the Medical Review Officer within 72 hours of notice of the original sample verified test result. Requests after 72 hours will only be accepted at the discretion of the MRO if the delay was due to documentable facts that were beyond the control of the employee. Fresno EOC Transit Systems will ensure that the cost for the split specimen analysis is covered

in order for a timely analysis of the sample, however Fresno EOC Transit Systems will seek reimbursement for the split sample test from the employee.

- 6) If the analysis of the split specimen fails to confirm the presence of the drug(s) detected in the primary specimen, if the split specimen is not able to be analyzed, or if the results of the split specimen are not scientifically adequate, the MRO will declare the original test to be canceled.
- 7) The split specimen will be stored at the initial laboratory until the analysis of the primary specimen is completed. If the primary specimen is negative, the split will be discarded. If the primary specimen is positive, it will be retained in frozen storage for one year and the split specimen will also be retained for one year. If the primary is positive, the primary and the split will be retained for longer than one year for testing if so requested by the employee through the Medical Review Officer, or by the employer, by the MRO, or by the relevant DOT agency.

8) Observed collections

- a. Consistent with 49 CFR Part 40, as amended, collection under direct observation (by a person of the same gender) with no advance notice will occur if:
  - i. The laboratory reports to the MRO that a specimen is invalid, and the MRO reports to Fresno EOC Transit Systems that there was not an adequate medical explanation for the result;
  - ii. The MRO reports to Fresno EOC Transit Systems that the original positive, adulterated, or substituted test result had to be cancelled because the test of the split specimen could not be performed;
  - iii. The laboratory reported to the MRO that the specimen was negative-dilute with a creatinine concentration greater than or equal to 2 mg/dL but less than or equal to 5 mg/dL, and the MRO reported the specimen as negative-dilute and that a second collection must take place under direct observation (see §40.197(b)(1)).
  - iv. The collector observes materials brought to the collection site or the employee's conduct clearly indicates an attempt to tamper with a specimen;

- v. The temperature on the original specimen was out of range;
- vi. Anytime the employee is directed to provide another specimen because the original specimen appeared to have been tampered with.
- vii. All follow-up-tests; or
- viii. All return-to-duty tests

## **J. ALCOHOL TESTING PROCEDURES**

- 1) Tests for breath alcohol concentration will be conducted utilizing a National Highway Traffic Safety Administration (NHTSA)-approved Evidential Breath Testing device (EBT) operated by a trained Breath Alcohol Technician (BAT). A list of approved EBTs can be found on ODAPC's Web page for "Approved Evidential Breath Measurement Devices". Alcohol screening tests may be performed using a non-evidential testing device (alcohol screening device (ASD)) which is also approved by NHTSA. A list of approved ASDs can be found on ODAPC's Web page for "Approved Screening Devices to Measure Alcohol in Bodily Fluids". If the initial test indicates an alcohol concentration of 0.02 or greater, a second test will be performed to confirm the results of the initial test. The confirmatory test must occur on an EBT. The confirmatory test will be conducted no sooner than fifteen minutes after the completion of the initial test. The confirmatory test will be performed using a NHTSA-approved EBT operated by a trained BAT. The EBT will identify each test by a unique sequential identification number. This number, time, and unit identifier will be provided on each EBT printout. The EBT printout, along with an approved alcohol testing form, will be used to document the test, the subsequent results, and to attribute the test to the correct employee. The test will be performed in a private, confidential manner as required by 49 CFR Part 40, as amended. The procedure will be followed as prescribed to protect the employee and to maintain the integrity of the alcohol testing procedures and validity of the test result.
- 2) A confirmed alcohol concentration of 0.04 or greater will be considered a positive alcohol test and in violation of this policy. The consequences of a positive alcohol test are described in Section Q. of this policy. Even though an employee who has a confirmed alcohol concentration of 0.02 to 0.039 is not considered positive, the employee shall still be removed from duty for at least eight hours for FTA covered employees, and twenty-four hours for

FMCSA covered employees, or for the duration of the work day whichever is longer and will be subject to the consequences described in Section Q of this policy. An alcohol concentration of less than 0.02 will be considered a negative test.

- 3) Fresno EOC Transit Systems affirms the need to protect individual dignity, privacy, and confidentiality throughout the testing process. If at any time the integrity of the testing procedures or the validity of the test results is compromised, the test will be canceled. Minor inconsistencies or procedural flaws that do not impact the test result will not result in a cancelled test.
- 4) The alcohol testing form (ATF) required by 49 CFR Part 40 as amended, shall be used for all FTA/FMCSA required testing. Failure of an employee to sign step 2 of the ATF will be considered a refusal to submit to testing.

#### **K. PRE-EMPLOYMENT TESTING**

- 1) All applicants for covered transit positions shall undergo urine drug testing prior to performance of a safety-sensitive function.
  - a. All offers of employment for covered positions shall be extended conditional upon the applicant passing a drug test. An applicant will not be allowed to perform safety-sensitive functions unless the applicant takes a drug test with verified negative results.
  - b. An employee shall not be placed, transferred or promoted into a position covered under FTA/FMCSA authority or company authority until the employee takes a drug test with verified negative results.
  - c. If an applicant fails a pre-employment drug test, the conditional offer of employment shall be rescinded and the applicant will be provided with a list of at least two (2) USDOT qualified Substance Abuse Professionals. Failure of a pre-employment drug test will disqualify an applicant for employment for a period of at least one year. Before being considered for future employment the applicant must provide the employer proof of having successfully completed a referral, evaluation and treatment plan as described in section 655.62 of subpart G. The cost for the assessment and any subsequent treatment will be the sole responsibility of the applicant.
  - d. When an employee being placed, transferred, or promoted from a non-covered position to a position covered under FTA/FMCSA



authority or company authority submits a drug test with a verified positive result, the employee shall be subject to disciplinary action in accordance with Section Q herein.

- e. If a pre-employment test is canceled, Fresno EOC Transit Systems will require the applicant to take and pass another pre-employment drug test.
- f. In instances where a FTA/FMCSA covered employee does not perform a safety-sensitive function for a period of 90 consecutive days or more regardless of reason, and during that period is not in the random testing pool the employee will be required to take a pre-employment drug test under 49 CFR Part 655 and have negative test results prior to the conduct of safety-sensitive job functions.
- g. Following a negative dilute the employee will be required to undergo another test. Should this second test result in a negative dilute result, the test will be considered a negative and no additional testing will be required unless directed to do so by the MRO.
- h. Applicants are required (even if ultimately not hired) to provide Fresno EOC Transit Systems with signed written releases requesting USDOT drug and alcohol records from all previous, USDOT-covered, employers that the applicant has worked for within the last two years. Failure to do so will result in the employment offer being rescinded. Fresno EOC Transit Systems is required to ask all applicants (even if ultimately not hired) if they have tested positive or refused to test on a pre-employment test for a USDOT covered employer within the last two years. If the applicant has tested positive or refused to test on a pre-employment test for a USDOT covered employer, the applicant must provide Fresno EOC Transit Systems proof of having successfully completed a referral, evaluation and treatment plan as described in section 655.62 of subpart G.

## 2) FMCSA Drug Testing Exceptions

A driver is not required to undergo a pre-employment test if:

- I. The driver has participated in a DOT testing program within the previous 30 days; and
- II. While participating in that program, either:
  - a. Was drug tested within the past six months (from the date of application with the employer), or



- b. Participated in the random drug testing program for the previous 12 months (from the date of application with the employer); and
- III. The Fresno EOC Transit Systems can ensure that no prior employer of the driver of whom Fresno EOC Transit Systems has knowledge has records of a violation of this part or the controlled substances use rule of another DOT agency within the previous six months

#### **L. REASONABLE SUSPICION TESTING**

- 1) All Fresno EOC Transit Systems FTA/FMCSA covered employees will be subject to a reasonable suspicion drug and/or alcohol test when the employer has reasonable suspicion to believe that the covered employee has used a prohibited drug and/or engaged in alcohol misuse. Reasonable suspicion shall mean that there is objective evidence, based upon specific, contemporaneous, articulable observations of the employee's appearance, behavior, speech or body odor that are consistent with possible drug use and/or alcohol misuse. Reasonable suspicion referrals must be made by one or more supervisors who are trained to detect the signs and symptoms of drug and alcohol use, and who reasonably concludes that an employee may be adversely affected or impaired in his/her work performance due to possible prohibited substance abuse or alcohol misuse. A reasonable suspicion alcohol test can only be conducted just before, during, or just after the performance of a safety-sensitive job function. However, under Fresno EOC Transit Systems' authority, a non-DOT reasonable suspicion alcohol test may be performed any time the covered employee is on duty. A reasonable suspicion drug test can be performed any time the covered employee is on duty.
- 2) Fresno EOC Transit Systems shall be responsible for transporting the employee to the testing site. Supervisors should avoid placing themselves and/or others into a situation which might endanger the physical safety of those present. The employee shall be placed on administrative leave pending disciplinary action described in Section Q of this policy. An employee who refuses an instruction to submit to a drug/alcohol test shall not be permitted to finish his or her shift and shall immediately be placed on administrative leave pending disciplinary action as specified in Section Q of this policy.
- 3) A written record of the observations which led to a drug/alcohol test based on reasonable suspicion shall be prepared and signed by the supervisor making the observation. This written record shall be submitted to the Fresno EOC Transit Systems.

- 4) When there are no specific, contemporaneous, articulable objective facts that indicate current drug or alcohol use, but the employee (who is not already a participant in a treatment program) admits the abuse of alcohol or other substances to a supervisor in his/her chain of command, the employee shall be referred for assessment and treatment consistent with Section Q of this policy. Fresno EOC Transit Systems shall place the employee on administrative leave in accordance with the provisions set forth under Section Q of this policy. Testing in this circumstance would be performed under the direct authority of the Fresno EOC Transit Systems. **Since the employee self-referred to management, testing under this circumstance would not be considered a violation of this policy or a positive test result under Federal authority.** However, self-referral does not exempt the covered employee from testing under Federal authority as specified in Sections L through N of this policy or the associated consequences as specified in Section Q.

## **M. POST-ACCIDENT TESTING**

### **FTA Procedures:**

- 1) **FATAL ACCIDENTS** – A covered employee will be required to undergo urine and breath testing if they are involved in an accident with a transit vehicle, whether or not the vehicle is in revenue service at the time of the accident, that results in a fatality. This includes all surviving covered employees that are operating the vehicle at the time of the accident and any other whose performance could have contributed to the accident, as determined by the employer using the best information available at the time of the decision.
- 2) **NON-FATAL ACCIDENTS** - A post-accident test of the employee operating the public transportation vehicle will be conducted if an accident occurs and at least one of the following conditions is met:
  - a. The accident results in injuries requiring immediate medical treatment away from the scene, unless the covered employee can be completely discounted as a contributing factor to the accident.
  - b. One or more vehicles incurs disabling damage as a result of the occurrence and must be transported away from the scene, unless the covered employee can be completely discounted as a contributing factor to the accident

In addition, any other covered employee whose performance could have contributed to the accident, as determined by the employer using the best information available at the time of the decision, will be tested.

As soon as practicable following an accident, as defined in this policy, the transit supervisor investigating the accident will notify the transit employee operating the transit vehicle and all other covered employees whose performance could have contributed to the accident of the need for the test. The supervisor will make the determination using the best information available at the time of the decision.

### **FMCSA Procedures:**

Covered employees shall be subject to FMCSA post-accident drug and alcohol testing under the following circumstances:

FATAL ACCIDENTS - As soon as practicable following an occurrence involving a commercial motor vehicle operating on a public road in commerce, and involving the loss of a human life, drug and alcohol tests will be conducted on each surviving covered employee who was performing safety-sensitive functions with respect to the vehicle.

NON-FATAL ACCIDENTS - As soon as practicable following an occurrence involving a commercial motor vehicle operating on a public road in commerce, and not involving the loss of a human life, an alcohol test will be conducted on each driver who receives a citation within eight (8) hours of the occurrence under State or local law for a moving traffic violation arising from the accident, if:

1. The accident results in injuries requiring immediate medical treatment away from the scene; or
2. One or more motor vehicles incur disabling damage and must be transported away from the scene by a tow truck or other motor vehicle.

As soon as practicable following an occurrence involving a commercial motor vehicle operating on a public road in commerce, and not involving the loss of a human life, a drug test will be conducted on each driver who receives a citation within thirty-two (32) hours of the occurrence under State or local law for a moving traffic violation arising from the accident, if:

1. The accident results in injuries requiring immediate medical treatment away from the scene; or
2. One or more motor vehicles incur disabling damage and must be transported away from the scene by a tow truck or other motor vehicle.

## **General Accident Procedures:**

The appropriate transit supervisor shall ensure that an employee, required to be tested under this section, is tested as soon as practicable, but no longer than eight (8) hours of the accident for alcohol, and no longer than 32 hours for drugs. If an alcohol test is not performed within two hours of the accident, the Supervisor will document the reason(s) for the delay. If the alcohol test is not conducted within (8) eight hours, or the drug test within 32 hours, attempts to conduct the test must cease and the reasons for the failure to test documented.

Any covered employee involved in an accident must refrain from alcohol use for eight (8) hours following the accident, or until he/she undergoes a post-accident alcohol test.

An employee who is subject to post-accident testing who fails to remain readily available for such testing, including notifying a supervisor of his or her location if he or she leaves the scene of the accident prior to submission to such test, may be deemed to have refused to submit to testing.

Nothing in this section shall be construed to require the delay of necessary medical attention for the injured following an accident, or to prohibit an employee from leaving the scene of an accident for the period necessary to obtain assistance in responding to the accident, or to obtain necessary emergency medical care.

In the rare event that Fresno EOC Transit Systems is unable to perform an FTA drug and alcohol test (i.e., employee is unconscious, employee is detained by law enforcement agency), Fresno EOC Transit Systems may use drug and alcohol post-accident test results administered by local law enforcement officials in lieu of the FTA/FMCSA test. The local law enforcement officials must have independent authority for the test and the employer must obtain the results in conformance with local law.

## **N. RANDOM TESTING**

- 1) All covered employees will be subjected to random, unannounced testing. The selection of employees shall be made by a scientifically valid method of randomly generating an employee identifier from the appropriate pool of safety-sensitive employees. Employees who may be covered under company authority will be selected from a pool of non-DOT-covered employees.

- 2) The dates for administering unannounced testing of randomly selected employees shall be spread reasonably throughout the calendar year, day of the week and hours of the day.
- 3) The number of employees randomly selected for drug/alcohol testing during the calendar year shall be not less than the percentage rates set each year by the FTA/FMCSA administrator. The current year testing rates can be viewed online at <https://www.transportation.gov/odapc/random-testing-rates>.
- 4) Each covered employee shall be in a pool from which the random selection is made. Each covered employee in the pool shall have an equal chance of selection each time the selections are made. Employees will remain in the pool and subject to selection, whether or not the employee has been previously tested. There is no discretion on the part of management in the selection.
- 5) Covered transit employees that fall under the Federal Transit Administration regulations will be included in one random pool maintained separately from the testing pool of non-safety-sensitive employees that are included solely under Fresno EOC Transit Systems authority.
- 6) Random tests can be conducted at any time during an employee's shift for drug testing. Alcohol random tests can only be performed just before, during, or just after the performance of a safety sensitive duty. However, under Fresno EOC Transit Systems' authority, a non-DOT random alcohol test may be performed any time the covered employee is on duty. Testing can occur during the beginning, middle, or end of an employee's shift.
- 7) Employees are required to proceed immediately to the collection site upon notification of their random selection.

## **O. RETURN-TO-DUTY TESTING**

Fresno EOC Transit Systems will terminate the employment of any employee that tests positive or refuses a test as specified in section Q of this policy. However, in the rare event an employee is reinstated with court order or other action beyond the control of the transit system, the employee must complete the return-to-duty process prior to the performance of safety-sensitive functions. All covered employees who previously tested positive on a drug or alcohol test or refused a test, must test negative for drugs, alcohol (below 0.02 for alcohol), or both and be evaluated and released by the Substance Abuse Professional before returning to work. Following the initial assessment, the SAP will recommend a course of

rehabilitation unique to the individual. The SAP will recommend the return-to-duty test only when the employee has successfully completed the treatment requirement and is known to be drug and alcohol-free and there are no undue concerns for public safety. The SAP will determine whether the employee will require a return-to-duty drug test, alcohol test, or both.

#### **P. FOLLOW-UP TESTING**

Covered employees that have returned to duty following a positive or refused test will be required to undergo frequent, unannounced drug and/or alcohol testing following their return-to-duty test. The follow-up testing will be performed for a period of one to five years with a minimum of six tests to be performed the first year. The frequency and duration of the follow-up tests (beyond the minimums) will be determined by the SAP reflecting the SAP's assessment of the employee's unique situation and recovery progress. Follow-up testing should be frequent enough to deter and/or detect a relapse. Follow-up testing is separate and in addition to the random, post-accident, reasonable suspicion and return-to-duty testing.

In the instance of a self-referral or a management referral, the employee will be subject to non-USDOT follow-up tests and follow-up testing plans modeled using the process described in 49 CFR Part 40. However, all non-USDOT follow-up tests and all paperwork associated with an employee's return-to-work agreement that was not precipitated by a positive test result (or refusal to test) does not constitute a violation of the Federal regulations will be conducted under company authority and will be performed using non-DOT testing forms.

#### **Q. RESULT OF DRUG/ALCOHOL TEST**

- 1) Any covered employee that has a verified positive drug or alcohol test, or test refusal, will be removed from his/her safety-sensitive position, informed of educational and rehabilitation programs available, and will be provided with a list of USDOT qualified Substance Abuse Professionals (SAPs) for assessment, and will be terminated.
- 2) Following a negative dilute the employee will be required to undergo another test. Should this second test result in a negative dilute result, the test will be considered a negative and no additional testing will be required unless directed to do so by the MRO.
- 3) Refusal to submit to a drug/alcohol test shall be considered equivalent to a positive test result and a direct act of insubordination and shall result in

termination and referral to a list of USDOT qualified SAPs. A test refusal includes the following circumstances:

- a. Fail to appear for any test (except a pre-employment test) within a reasonable time, as determined by the employer.
- b. Fail to remain at the testing site until the testing process is complete. An employee who leaves the testing site before the testing process commences for a pre-employment test has not refused to test.
- c. Fail to attempt to provide a breath or urine specimen. An employee who does not provide a urine or breath specimen because he or she has left the testing site before the testing process commenced for a pre-employment test has not refused to test.
- d. In the case of a directly-observed or monitored urine drug collection, fail to permit monitoring or observation of your provision of a specimen.
- e. Fail to provide a sufficient quantity of urine or breath without a valid medical explanation.
- f. Fail or decline to take a second test as directed by the collector or the employer for drug testing.
- g. Fail to undergo a medical evaluation as required by the MRO or the employer's Designated Employer Representative (DER).
- h. Fail to cooperate with any part of the testing process.
- i. Fail to follow an observer's instructions to raise and lower clothing and turn around during a directly-observed test.
- j. Possess or wear a prosthetic or other device used to tamper with the collection process.
- k. Admit to the adulteration or substitution of a specimen to the collector or MRO.
- l. Refuse to sign the certification at Step 2 of the Alcohol Testing Form (ATF).
- m. Fail to remain readily available following an accident.

As a covered employee, if the MRO reports that you have a verified adulterated or substituted test result, you have refused to take a drug test.

- 4) An alcohol test result of  $\geq 0.02$  to  $\leq 0.039$  BAC shall result in the removal of the employee from duty for eight hours for FTA covered employees, and twenty-four hours for FMCSA covered employees, or the remainder or the work day whichever is longer. The employee will not be allowed to return to safety-sensitive duty for his/her next shift until he/she submits to a NONDOT alcohol test with a result of less than 0.02 BAC.
- 5) In the instance of a self-referral or a management referral, disciplinary action against the employee shall include:



- a. Mandatory referral for an assessment by an employer approved counseling professional for assessment, formulation of a treatment plan, and execution of a return to work agreement;
  - b. Failure to execute, or remain compliant with the return-to-work agreement shall result in termination from Fresno EOC Transit Systems employment.
    - i. Compliance with the return-to-work agreement means that the employee has submitted to a drug/alcohol test immediately prior to returning to work; the result of that test is negative; the employee is cooperating with his/her recommended treatment program; and, the employee has agreed to periodic unannounced follow-up testing as described in Section P of this policy; however, all follow-up testing performed as part of a return-to-work agreement required under section Q of this policy is under the sole authority of Fresno EOC Transit Systems and will be performed using non-DOT testing forms.
  - c. Refusal to submit to a periodic unannounced follow-up drug/alcohol test shall be considered a direct act of insubordination and shall result in termination. **All tests conducted as part of the return to work agreement will be conducted under company authority and will be performed using non-DOT testing forms.**
  - d. **A self-referral or management referral to the employer's counseling professional that was not precipitated by a positive test result does not constitute a violation of the Federal regulations and will not be considered as a positive test result in relation to the progressive discipline defined in Section Q of this policy.**
  - e. Periodic unannounced follow-up drug/alcohol testing conducted as a result of a self-referral or management referral which results in a verified positive shall be considered a positive test result in relation to the progressive discipline defined in Section Q of this policy.
  - f. A Voluntary Referral does not shield an employee from disciplinary action or guarantee employment with Fresno EOC Transit Systems.
  - g. A Voluntary Referral does not shield an employee from the requirement to comply with drug and alcohol testing.
- 6) Failure of an employee to report within five days a criminal drug statute conviction for a violation occurring in the workplace shall result in termination.



## **R. GRIEVANCE AND APPEAL**

The consequences specified by 49 CFR Part 40.149 (c) for a positive test or test refusal is not subject to arbitration.

## **S. PROPER APPLICATION OF THE POLICY**

Fresno EOC Transit Systems is dedicated to assuring fair and equitable application of this substance abuse policy. Therefore, supervisors/managers are required to use and apply all aspects of this policy in an unbiased and impartial manner. Any supervisor/manager who knowingly disregards the requirements of this policy, or who is found to deliberately misuse the policy in regard to subordinates, shall be subject to disciplinary action, up to and including termination.

## **T. INFORMATION DISCLOSURE**

- 1) Drug/alcohol testing records shall be maintained by the Fresno EOC Transit Systems Drug and Alcohol Program Manager and, except as provided below or by law, the results of any drug/alcohol test shall not be disclosed without express written consent of the tested employee.
- 2) The employee, upon written request, is entitled to obtain copies of any records pertaining to their use of prohibited drugs or misuse of alcohol including any drug or alcohol testing records. Covered employees have the right to gain access to any pertinent records such as equipment calibration records, and records of laboratory certifications. Employees may not have access to SAP follow-up testing plans.
- 3) Records of a verified positive drug/alcohol test result shall be released to the Drug and Alcohol Program Manager, and other transit system management personnel on a need to know basis.
- 4) Records will be released to a subsequent employer only upon receipt of a written request from the employee.
- 5) Records of an employee's drug/alcohol tests shall be released to the adjudicator in a grievance, lawsuit, or other proceeding initiated by or on behalf of the tested individual arising from the results of the drug/alcohol test. The records will be released to the decision maker in the proceeding.

- 6) Records will be released to the National Transportation Safety Board during an accident investigation.
- 7) Information will be released in a criminal or civil action resulting from an employee's performance of safety-sensitive duties, in which a court of competent jurisdiction determines that the drug or alcohol test information is relevant to the case and issues an order to the employer to release the information. The employer will release the information to the decision maker in the proceeding with a binding stipulation that it will only be released to parties of the proceeding.
- 8) Records will be released to the DOT or any DOT agency with regulatory authority over the employer or any of its employees.
- 9) Records will be released if requested by a Federal, state or local safety agency with regulatory authority over Fresno EOC Transit Systems or the employee.
- 10) If a party seeks a court order to release a specimen or part of a specimen contrary to any provision of Part 40 as amended, necessary legal steps to contest the issuance of the order will be taken
- 11) In cases of a contractor or sub-recipient of a state department of transportation, records will be released when requested by such agencies that must certify compliance with the regulation to the FTA.

This Policy was adopted by the *Fresno EOC Transit Systems' Board of Directors* on 11/07/2007.

This Policy was revised and adopted by the Fresno EOC Transit Systems Board of Directors on September 27, 2017.

This Policy was revised and adopted by the Fresno EOC Transit Systems Board of Directors on January 01, 2020.

This Policy was revised and adopted by the Fresno EOC Transit Systems Board of Directors on November 01, 2020.

*[APPLICABLE SIGNATURES]*

## Attachment A

<u>Job Title</u>	<u>Job Duties</u>	<u>Testing Authority</u>
Operations Manager	Manager	FTA
Maintenance Manager	Manager	FTA
Transit Supervisors	Supervisors	FTA
Dispatcher	Dispatch	FTA
Mechanic	Mechanic *Maintains on vehicles under the FTA regulations	FTA
Mechanic	Mechanic * Maintains maintenance on vehicles under the FMCSA regulations	FMCSA
Road Safety Coordinator	Safety Training	FTA
Commercial Drivers	Drivers *Drivers that drive under the FTA regulations	FTA
Commercial Drivers	Drivers *Drivers that drive under the FMCSA regulations	FMCSA

## Contacts

Any questions regarding this policy or any other aspect of the substance abuse policy should be directed to the following individual(s).

### Fresno EOC Transit Systems Drug and Alcohol Program Manager

Name: Rosalind Esqueda

Title: Fresno EOC Transit Systems Duty Supervisor III

Address: 3110 W. Nielsen Ave; Fresno, Ca. 93706

Telephone Number: 559-486-6587 Fax Number: 559-485.5379

OR

Name: Cindy De La Cerda

Title: Fresno EOC Transit Systems Duty Supervisor III

Address: 3110 W. Nielsen Ave; Fresno, Ca. 93706

Telephone Number: 559-486-6587 Fax Number: 559-485.5379

### Drug and Alcohol Program-Third Party Adminsitrator

Name: Nannette Mendez-Latalladi

Title: Client Service and Sales Manager

Address: Preferred Alliance Inc; 4130 Dublin Blvd. Suite 400; Dublin, Ca. 94568

Telephone Number: 800-272-5227

### Medical Review Officer

Name: Dr Stephen Kracht

Title: Medical Review Officer

Address: Overland Park, KS 66225

Telephone Number: 855-355-7058

### Substance Abuse Professional

Name: SAP Referral Services (SRS)

Title: SAP Referral Services

Address: 8441 Belair Dr, Suite 204; Nottingham, MD 21236

Telephone Number: 1-888-720-SAPS or 410-668-8110

Fax Number: 410-6688103

### HHS Certified Laboratory Primary Specimen

Name: Alere Toxicology Services Inc.

Address: 1111 Newton St. St Greta, LA 70100

Telephone Number: 800-433-3823

## Attachment B

### Alcohol Fact Sheet

Alcohol is a socially acceptable drug that has been consumed throughout the world for centuries. It is considered a recreational beverage when consumed in moderation for enjoyment and relaxation during social gatherings. However, when consumed primarily for its physical and mood-altering effects, it is a substance of abuse. As a depressant, it slows down physical responses and progressively impairs mental functions.

#### Signs and Symptoms of Use

- Dulled mental processes
- Lack of coordination
- Odor of alcohol on breath
- Possible constricted pupils
- Sleepy or stuporous condition
- Slowed reaction rate
- Slurred speech

(Note: Except for the odor, these are general signs and symptoms of any depressant substance.)

#### Health Effects

The chronic consumption of alcohol (average of three servings per day of beer [12 ounces], whiskey [1 ounce], or wine [6 ounce glass]) over time may result in the following health hazards:

- Decreased sexual functioning
- Dependency (up to 10 percent of all people who drink alcohol become physically and/or mentally dependent on alcohol and can be termed "alcoholic")
- Fatal liver diseases
- Increased cancers of the mouth, tongue, pharynx, esophagus, rectum, breast, and malignant melanoma
- Kidney disease

- Pancreatitis
- Spontaneous abortion and neonatal mortality
- Ulcers
- Birth defects (up to 54 percent of all birth defects are alcohol related).

### Workplace Issues

- It takes one hour for the average person (150 pounds) to process one serving of an alcoholic beverage from the body.
- Impairment in coordination and judgement can be objectively measured with as little as two drinks in the body.
- A person who is legally intoxicated is 6 times more likely to have an accident than a sober person.

### Facts about Marijuana

Marijuana is a mind-altering drug that is used for its mildly tranquilizing, mood and perception altering effects. Mind altering means it causes problems with memory and learning, difficulty in thinking and problem-solving and a loss of concentration. Marijuana alters a person's reflexes, reaction time and coordination.

### Signs and Symptoms of Marijuana Use

- Dilated pupils
- Reddened eyes
- Slowed reflexes
- Slowed thinking
- Impaired vision
- Loss of concentration
- Slowed speech
- Pungent odor on clothing
- Changes in mood
- Confusion
- Anxiety

Any product, including "Cannabidiol" (CBD) products, with a concentration of more than 0.3% THC remains classified as marijuana, a Schedule I drug under the Controlled Substances Act.

The labeling of many CBD products may be misleading because the products could contain higher levels of THC than what the product label states. CBD use is not a legitimate medical explanation for a laboratory-confirmed marijuana positive result. Therefore, Medical Review Officers will verify a drug test confirmed at the appropriate cutoffs as positive, even if an employee claims they only used a CBD product

**It remains unacceptable for any safety-sensitive employee subject to the Department of Transportation's drug testing regulations to use marijuana. Since the use of CBD products could lead to a positive drug test result, Department of Transportation-regulated safety-sensitive employees should exercise caution when considering whether to use CBD products.**

The long-term use of marijuana can result in serious health problems including bronchitis, emphysema, cancer, and brain damage.

### **Facts about Cocaine**

Cocaine is an intense, euphoric-producing stimulant drug that directly affects the brain. Cocaine is highly addictive. It makes the user feel euphoric, energetic, and mentally alert.

### **Signs and Symptoms of Cocaine**

- Mood swings
- Dilated pupils,
- Profuse sweating
- Dry mouth
- Restlessness
- Runny or irritated nose
- Talkativeness
- Tremors
- Muscle twitches
- Distorted vision and depth perception
- Unable to correctly measure time and distance

Cocaine causes users to have difficulty in controlling their use of the drug. Long-term use of cocaine can lead to cardiac arrhythmias, sudden cardiac arrest, strokes and possibly death.



### **Facts about Opiates**

Opiates are a class of narcotic analgesic. It causes a strong sedating and calming effect. Opiates include opium, heroin, morphine, codeine, and many synthetic drugs used to alleviate pain.

### **Signs and Symptoms of Opiates**

- Depress body functions
- Mental confusion
- Slurred speech
- Unsteadiness
- Hostility
- Memory loss
- Constricted pupils
- Sweating
- Poor coordination
- Slowed reflexes
- Mood changes

High doses can result in lowered blood pressure, slow breathing, seizures, and convulsions, loss of consciousness, coma and death.

### **Facts about Phencyclidine (PCP)**

Phencyclidine (PCP) acts as both a depressant and hallucinogen and sometime a stimulant. PCP scrambles the brain's internal stimuli and alters how users deal with their environment. They may not be able to focus their attention or will experience confusion and lack of coordination.

### **Signs and Symptoms of Phencyclidine (PCP)**

- Dilated or floating pupils
- Delusions
- Confusion
- Jerky eye movement
- Agitation
- Impaired physical coordination
- Panic

High doses can result in depression, irreversible memory loss, psychosis, coma and death.

## **Facts about Amphetamines and Methamphetamines**

Amphetamines and methamphetamines are stimulants that speed up the body's system. They tend to make people hyper or jumpy. They are used by people to stay awake and to counteract the effects of drowsiness. They have a direct impact on the complex system of critical thinking skills and reflexes.

### **Signs and Symptoms of Amphetamines and Methamphetamines**

- Hypersensitivity
- Exhaustion
- Dilated pupils
- Difficulty focusing
- talkativeness
- Loss of coordination
- Poor memory
- Exaggerated reflexes
- Tremors
- Dry mouth
- Loss of appetite and immediate weight loss

High doses can result in stroke, heart attack, multiple organ problems cause by overheating, convulsions and possibly death.

## **Facts about Over the Counter and Prescription Medications**

Over the Counter and Prescription Medications may interfere with your ability to drive safely and within the requirements of the alcohol and drug regulations. Make sure you know about the possible side effects of these drugs before taking them. Consult your physician and read the labels and directions for use.

### **In Brief**

The use and abuse of alcohol and/or drugs and operating a commercial motor vehicle are not a safe combination. Testing is an important component when it comes to preventing a potentially serious alcohol and/or drug-related accident or incident.

**AUDIT COMMITTEE  
Board Room  
Wednesday, March 4, 2020  
12:00 PM**

**MINUTES**

**I. CALL TO ORDER**

Daniel Martinez, Committee Chair, called the meeting to order at 12:12 PM.

**II. ROLL CALL**

Roll was called and there was a quorum.

**Committee members  
present:**

Daniel Martinez  
Bruce McAlister  
Barigye McCoy (phone)  
Daniel Parra (phone)

**Staff present:**

Emilia Reyes  
Salam Nalia  
Rebecca Heinricy  
Michelle Tutunjian  
Tate Hill

**Staff present cont'd:**

Kathleen Shivaprasad  
Heather Brown  
Susan Shiomi  
Mary Xiong

**Committee members  
absent:**

Maiyer Vang

**III. APPROVAL OF AGENDA**

***M/S/C - McAlister/Martinez approve the agenda as presented. All in favor.***

**IV. APPROVAL OF PREVIOUS MINUTES**

December 11, 2019 Meeting Minutes

***M/S/C – McAlister/Martinez approve the December 11, 2019 Meeting Minutes. All in favor.***

**V. ACTION ITEMS**

**A. Internal Audit Plan 2020**

Susan Shiomi, Internal Audit Director, shared the planned activities for Internal Audit is a risk-based plan designed to examine programs or operations that demonstrate a high susceptibility to unfavorable events or risk factors that could lead to a financial loss or an inability to meet Fresno Economic Opportunities Commission's objectives. The plan includes compliance audits, performance audits, unannounced audits, follow-up reviews, non-audit services and fraud, waste and abuse investigations. Shiomi mentioned that Internal Audit has a whistleblower policy and that Human Resources has a whistleblower policy. The plan

provides assistance to Kaku & Mersino to complete the agency-wide fiscal audit. McAlister inquire if the unannounced audits scheduled to be conducted two times a year. Reyes included that while technically not an audit, Head Start is on a Quality Improvement Plan. Fresno EOC will be hiring an independent auditing firm to perform agreed upon procedures testing for internal controls and that a RFP will go out.

***M/S/C –McAlister/Martinez approve the Internal Audit Plan 2020. All in favor.***

**B. Audit Committee Charter**

Shiomi explained that she was reintroducing the audit committee charter for the members who are new as to their responsibilities and scope of the audit committee commissioners. Reyes stated that we are annually reviewing the charter so that we are in compliance.

***M/S/C –McAlister/Martinez to approve the Audit Committee Charter. All in favor.***

**VI. INFORMATIONAL**

**A. Kaku & Mersino Engagement Letters**

Shiomi shared program-specific engagement letters with our external auditors Kaku & Mersino. The engagement letters are program-specific in regards to School of Unlimited Learning, State Child Care Programs, Urban Consolidated Transportation Service Agency, Rural Consolidated Transportation Service Agency, Pension, and 403b audits. This is the third year of a three-year contract.

**VII. OTHER BUSINESS**

The next meeting is scheduled for September 15, 2020. 12:00 PM

**VIII. ADJOURNMENT**

The meeting adjourned at 12:20 PM.

Respectfully submitted,

Daniel Martinez, Chair



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Internal Audit
<b>Agenda Item #:</b> 12 – C – 2	<b>Director:</b> Susan Shiomi
<b>Subject:</b> Audit Financial Statements	<b>Officer:</b> Jim Rodriguez

### Recommended Action

The Audit Committee recommends acceptance for full Board consideration of the Fresno EOC program-specific audits as prepared by Kaku & Mersino, LLP.

### Background

Attached are four Fresno EOC program-specific audits as required by the funder for review. Peter Mersino, CPA, of Kaku & Mersino, LLP will present the audits and respond to questions.

- A. School of Unlimited Learning 2019-2020 audit
- B. State Child Care Program 2019-2020 audit
- C. Urban Consolidated Transportation Service Agency 2019-2020 audit
- D. Rural Consolidated Transportation Service Agency 2019-2020 audit

### Fiscal Impact

Program audits are a funding requirement. Failure to complete the program audits would result in non-compliance and jeopardize program funding.

### Conclusion

If accepted by full Board, this item will move forward.

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC  
OPPORTUNITIES COMMISSION**

Charter School Number 0149

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2020

**DRAFT**

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
(A Non-Profit Organization)

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**KAKU & MERSINO, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of Commissioners  
Fresno Economic Opportunities Commission

**Report on the Financial Statements**

We have audited the accompanying financial statements of School of Unlimited Learning of Fresno Economic Opportunities Commission, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of School of Unlimited Learning of Fresno Economic Opportunities Commission's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of School of Unlimited Learning of Fresno Economic Opportunities Commission, as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Emphasis of Matter

As discussed in Note 1, the financial statements present only School of Unlimited Learning's financial statements and do not present fairly the financial position of Fresno Economic Opportunities Commission as of June 30, 2020, the changes in financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 10-18, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements, which are in conformity with the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2020, on our consideration of School of Unlimited Learning of Fresno Economic Opportunities Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering School of Unlimited Learning of Fresno Economic Opportunities Commission's internal control over financial reporting and compliance.

KAKU & MERSINO, LLP

December 4, 2020

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
(A Non-Profit Organization)  
Statement of Financial Position  
June 30, 2020

***ASSETS***

<u>ASSETS</u>	
Cash	\$ 300
Accounts Receivable	
Apportionments	664,955
Interfund Receivable	507,590
Property and Equipment	<u>168,688</u>
 TOTAL ASSETS	 <u><u>\$ 1,341,533</u></u>

***LIABILITIES AND NET ASSETS***

<u>LIABILITIES</u>	<b>DRAFT</b>	
Accounts Payable		\$ 90,903
TOTAL LIABILITIES		90,903
<u>NET ASSETS</u>		
Net Assets without donor restrictions		1,150,630
Net Assets with donor restrictions		100,000
TOTAL NET ASSETS		1,250,630
TOTAL LIABILITIES AND NET ASSETS		\$ 1,341,533

The accompanying notes are an integral part of the financial statements.

**SCHOOL OF UNLIMITED LEARNING**  
**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
(A Non-Profit Organization)  
Statement of Activities  
For the Fiscal Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES &amp; SUPPORT</b>			
Local Control Funding Formula	\$ 2,141,589	\$ -	\$ 2,141,589
Local Revenue In Lieu of Property Taxes	179,409	-	179,409
State Lottery Revenue	40,057	-	40,057
Federal Title Revenue	78,368	-	78,368
School Nutrition Program	17,276	-	17,276
Other State Revenue	316,188	-	316,188
Community Services Block Grant	17,839	-	17,839
Transportation Development	1,733	-	1,733
Other Income	4,238	-	4,238
<b>TOTAL REVENUES &amp; SUPPORT</b>	<b>2,796,697</b>	<b>-</b>	<b>2,796,697</b>
<b>Program Services</b>			
Salaries	1,246,803	-	1,246,803
Employee Benefits	409,416	-	409,416
Books and Supplies	66,390	-	66,390
Travel and Conferences	3,877	-	3,877
Insurance	13,454	-	13,454
Rentals, Leases, and Repairs	112,073	-	112,073
Other Operating Expenditures	307,823	-	307,823
	2,159,836	-	2,159,836
<b>Supporting Services</b>			
Administrative expense	108,009	-	108,009
<b>TOTAL EXPENSES</b>	<b>2,267,845</b>	<b>-</b>	<b>2,267,845</b>
<b>EXCESS REVENUES OVER EXPENSES</b>	<b>528,852</b>	<b>-</b>	<b>528,852</b>
<b>OTHER INCOME/(EXPENSES)</b>			
Depreciation Grant Funded Assets	(23,127)	-	(23,127)
<b>TOTAL OTHER INCOME/(EXPENSES)</b>	<b>(23,127)</b>	<b>-</b>	<b>(23,127)</b>
<b>CHANGE IN NET ASSETS</b>	<b>505,725</b>	<b>-</b>	<b>505,725</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>644,905</b>	<b>100,000</b>	<b>744,905</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 1,150,630</b>	<b>\$ 100,000</b>	<b>\$ 1,250,630</b>

DRAFT

The accompanying notes are an integral part of the financial statements.

**SCHOOL OF UNLIMITED LEARNING**  
**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
(A Non-Profit Organization)  
Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 505,725
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	30,308
(Increase) decrease in:	
Accounts Receivable - School Nutrition Program	2,850
Accounts Receivable - Apportionments	(228,891)
Increase (decrease) in:	
Accounts Payable	90,653
Interfund	(390,602)
Deferred Revenue	<u>(10,043)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>-</u>
NET CHANGE IN CASH	-
CASH AT BEGINNING OF YEAR	<u>300</u>
CASH AT END OF YEAR	<u><u>\$ 300</u></u>

DRAFT

The accompanying notes are an integral part of the financial statements.

**SCHOOL OF UNLIMITED LEARNING**  
**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
(A Non-Profit Organization)  
Notes to the Financial Statements  
June 30, 2020

Note 1. NATURE OF ACTIVITIES

Fresno Economic Opportunities Commission (the "Agency") is a California non-profit organization formed in August 1965. The Agency is a local community human services agency that provides assistance to economically and socially disadvantaged persons in the Fresno County region through various types of health and welfare services and programs. The majority of the Agency's funding is supported by grants from federal, state, and local governments, with additional sources of revenue from fees for service, in-kind and donor contributions.

The School of Unlimited Learning (SOUL) is a charter school that operates under Fresno Economic Opportunities Commission. SOUL is chartered under Fresno Unified School District. Consistent with the mission of Fresno EOC, SOUL's mission is to provide comprehensive learning experiences in a manner and environment that enables students to obtain the skills, knowledge and motivation to be self-directed, life-long learners as they mature towards adult self-sufficiency. SOUL is a comprehensive high school comprised of a classroom-based program and independent study component. The academic program includes core classes, remedial classes, and CAHSEE intervention/review classes which prepare students for testing. In the spring of 2017, SOUL received a full program accreditation by the Western Association of Schools (WASC) for the maximum full six-year period until June 30, 2023. SOUL was granted a five-year charter renewal, effective July 1, 2018 through June 30, 2023.

SOUL operates a classroom-based program and independent study program. During the 2019-2020 school year, both the classroom-based and independent study programs were located at 2336 Calaveras Street, Fresno, California 93721.

In addition to the program audit of SOUL contained herein, the Agency is audited on an organizational wide basis annually. Accordingly, the accompanying financial statements contain only the financial information and disclosures pertaining to SOUL's June 30 fiscal year-end.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

The Agency reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

**SCHOOL OF UNLIMITED LEARNING**  
**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
(A Non-Profit Organization)  
Notes to the Financial Statements  
June 30, 2020

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash and cash equivalents consist of various demand accounts on deposit with insured financial institutions. The Agency considers all investments with an original maturity of three months or less to be cash equivalents. Certain funding agencies require cash to be held in separate bank accounts.

Accounts and Grants Receivable

Accounts receivable are amounts due mainly from the State of California representing attendance apportionment. Management considers all amounts to be fully collectible, and therefore no allowance for doubtful accounts related to accounts or grants receivables have been recorded in the accompanying financial statements.

Property and Equipment

Contributed property and equipment are recorded at fair value on the date of donation. Contributions of property and equipment are recorded as unrestricted support, unless the donor stipulates how long the assets must be used.

Property and equipment purchased with Agency funds are capitalized at cost and depreciated over the useful estimated lives of the asset using the straight-line method. Amortization of building improvements is based on the estimated useful life of the improvements. Depreciation and amortization expense is charged against operations. Expenditures for property and equipment in excess of \$5,000 are capitalized.

Property and equipment purchased with grant funds are depreciated using the straight-line method over the estimated useful life of the assets. Depreciation of these assets is charged against grant funded assets in the Statement of Activities.

In the event of a contract termination, certain funding sources require title to property and equipment previously purchased with grant funds revert to the funding source. Certain funding sources also limit the use of property and equipment for specific programs and require approval for disposition of property and equipment.

Donor Restrictions on Revenue and Support

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as net assets with donor restrictions. However, if a restriction is fulfilled in the same time period in which the contribution is received, the organization reports the support as without donor restrictions.

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
(A Non-Profit Organization)  
Notes to the Financial Statements  
June 30, 2020

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

Management uses estimates and assumptions in preparing financial statements in conformity with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

Income Tax Status

The Agency is a non-profit organization that is exempt from federal income tax under Internal Revenue Code Section 501(c)(3) and the Franchise Tax Board under Section 23701(d) which exempts it from state income taxes. The Agency's returns are subject to examination by federal and state taxing authorities, generally for three and four years, respectively, after they are filed.

Functional Allocation of Expense

The costs of providing School of Unlimited Learning's various charitable and general services have been summarized on a functional basis in the Statement of Activities. Accordingly, direct and indirect expenses have been allocated to program services or other activities based on their specific identification or the personnel resources utilized in the function. Supporting services consist principally of general, administrative and management costs not directly allocable to Program Services.

Vacation and Sick Leave

Accumulated unpaid vacation benefits are recognized as a liability of the Agency. The expenditure is recognized in the program to which the liability relates. Accumulated employee sick leave benefits are not recognized as liabilities of the Agency since payment of such benefits is not probable or estimable. Therefore, sick leave benefits are recorded as expenditures in the period sick leave is taken.

Subsequent Events

Management has evaluated subsequent events through December 4, 2020, the date the financial statements were available to be issued. On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result, economic uncertainties have arisen which are likely to negatively impact net assets available for benefits. Other financial impact could occur though such potential impact is unknown at this time.

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
(A Non-Profit Organization)  
Notes to the Financial Statements  
June 30, 2020

**Note 3. CONCENTRATIONS OF CREDIT RISK**

Financial instruments that potentially subject the Agency to concentrations of credit risk consist principally of cash balances and grant receivables.

The Agency maintains cash balances at several financial institutions located in Fresno, California and one in San Francisco, California. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000.

Concentration of credit risk with respect to grant receivables are limited due to receivables being from government agencies.

**Note 4. PROPERTY AND EQUIPMENT**

Property and equipment consist of the following:

Leasehold Improvements	\$ 421,901
Equipment	<u>106,504</u>
	528,405
Accumulated Depreciation	<u>(359,717)</u>
Net Property and Equipment	<u>\$ 168,688</u>

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Depreciation amounted to \$23,127 for grant funded property and equipment, and \$7,181 for Agency property and equipment for the year ending June 30, 2020.

**Note 5. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The Agency's liquidity and availability of financial assets are reported on the Agency's annual audit. SOUL's financial assets primarily consist of cash which is recorded at the Agency's level.

**Note 6. PENSION PLAN**

The Agency contributes to a defined contribution pension plan which covers substantially all employees of the Agency. Contributions are based on years of service and does not allow contributions to be made if programs sponsored by federal, state or local government does not allow for funding of such benefits. The amount contributed by the Agency related to the School of Unlimited Learning for fiscal year ended June 30, 2020 was approximately \$57,932.



**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION**

Management's Discussion and Analysis  
For the Fiscal Year Ended June 30, 2020

The School of Unlimited Learning (SOUL) is a charter school that operates under the Fresno Economic Opportunities Commission (Fresno EOC). SOUL is chartered under the Fresno Unified School District. Consistent with the mission of Fresno EOC, SOUL's mission is to provide comprehensive learning experiences in a manner and environment that enables students to obtain the skills, knowledge and motivation to be self-directed, life-long learners as they mature towards self-sufficiency. SOUL is a comprehensive high school comprised of a classroom-based program and an independent study component. The academic program includes core classes, remedial classes, and career preparation classes. In the spring of 2017, SOUL received a full program accreditation by the Western Association of Schools (WASC) for the maximum full six-year period until June 30, 2023. SOUL was granted a five-year charter renewal, effective July 1, 2018 through June 30, 2023. By June 2018, nineteen of SOUL's core and elective courses were included on the University of California course approved list.

SOUL operates a classroom-based program and independent study program. Both the classroom-based and independent study programs were located at 2336 Calaveras St., Fresno, 93721. Total teacher staffing for the 2019-2020 school year included 11 full-time teachers. While SOUL is open to any student who wishes to enroll, most students who enroll are those who have not responded well to the traditional classroom settings and methods of instruction. SOUL's small classroom size allows for more frequent individualized instruction for classroom-based students. Supportive services such as case management, mental health counseling, truancy prevention, and career counseling, coupled with Fresno EOC agency-sponsored health care, child care, and employment and training services help to remove barriers to success. Success for Life counseling is available to students and parents. Parent training is available throughout the year, where parents have access to a variety of community resources.

Due to COVID-19 school site closures, all school in Fresno County began the 2020/2021 school year using a distance learning model since school in lieu of direct instruction. While current health conditions do not permit delivery of in-person instruction, SOUL is continuing preparing to bring students back as soon as it is safe to do so. SOUL will continue to align decision-making to public health experts at the state and county level and to orders and guidance provided by the California Governor. During the 2020-2021 school year, SOUL will continue in its efforts to assess, review, and revise current curriculum and instructional practices to further improve student academic achievement and prepare students for post-secondary experiences despite the setbacks due to COVID-19.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHOOL OF UNLIMITED LEARNING  
Organization Structure  
For the Fiscal Year Ended June 30, 2020**

- The School of Unlimited Learning Charter School (SOUL) was established on July 1, 1998 as a charter school under the granting authority of the Fresno Unified School District provided on March 26, 1998. The charter number authorized by the State is 10-62166-1030642-C149.
- During the 2019-20 school year, there were no changes in the applicable boundaries.
- SOUL operates one comprehensive high school that is comprised of a classroom-based program and an independent study component. SOUL operates at one consolidated location.
- Leadership is provided by the following individuals:  
Emilia Reyes, Chief Executive Officer  
Dr. Mark A. Wilson, Chief Academic Officer / Principal
- SOUL's Governing Council Committee Appointments for 2020 were:

<b>VOTING MEMBERS</b>	<b>TARGET AREA OR TRI-PARTATE REPRESENTATIVE</b>	<b>EXPIRES</b>
ALLEN, MICHAEL	Community Representative	n/a
ALLEN, TERRY, ED.D.	Retired Teacher Representative	n/a
AYALA, ISAIAS	Student Representative	n/a
BROWN-JENKINS, ZINA	EOC Commissioner	Dec 2020
DAVIS, JEFF	Director, Employment and Training	n/a
DE JESUS PEREZ, FELIPE	EOC Commissioner	Dec 2021
FAILLA, RENA	Staff Representative	n/a
FLOREZ, CORINNE	Community Representative	n/a
FRANKLIN, MISTY	EOC Commissioner	Dec 2020
GREER, MADISON	Student Representative	n/a
GRIFFIN, COURTNEY	Staff Representative	n/a
HAIRSTON, SAM	Career	n/a
JAIME-MILEHAM, LUPE	EOC Commissioner	Dec 2020
METZLER, LARRY	Cultural Arts Rotary Interact Club	n/a
MORALES, MARIA AMARO	Parent Representative	n/a
PETROVICH, PhD, MICHAEL	Mental Health Representative	n/a
PULASKI, ANGELINA	Alternative Student Representative	n/a
RIOJAS, CHUCK	Community Member	n/a
RODGERS, JIMI	Association of Black Social Workers	Dec 2021
STARKS, JEANNE	<b>Chair</b> , Law Enforcement, Juvenile Justice System	n/a
TURNER, JOSEPH	Teacher Representative	n/a
WASHINGTON, BENITA	FSU Social Worker Representative	n/a
WILSON, DR. MARK A.	Chief Academic Officer / Principal	n/a
VACANT	FCOE - Education Representative	n/a

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHOOL OF UNLIMITED LEARNING  
Organization Structure  
For the Fiscal Year Ended June 30, 2020**

- The governing board for Fresno Economic Opportunities Commission (Fresno EOC), under which SOUL operates, is comprised of the following members:

<b>COMMISSIONER</b>	<b>TARGET AREA OR TRI-PARTATE REPRESENTATIVE</b>	<b>EXPIRES</b>
ARAMBULA, AMY	14th Senatorial District	Dec 2021
BAINES, OLIVER	16th Congressional District	Dec 2020
BROWN-JENKINS, ZINA	Head Start County-Wide Policy Council	Dec 2020
CID, AMPARO	31st Assembly District	Dec 2020
COUNTEE, JEROME	SCCCD	Dec 2021
DE JESUS PEREZ, FELIPE	Target Area A	Dec 2021
FRANKLIN, MISTY	Target Area F	Dec 2020
GARABEDIAN, JR., CHARLES	Board of Supervisors	Dec 2021
HAYES, LINDA R.	Target Area H	Dec 2020
ISAAK, ANGIE	Juvenile Court	Dec 2020
JAIME-MILEHAM, LUPE	Fresno County Superintendent of Schools	Dec 2020
KEYES, RICHARD	Mayor's Appointment	Dec 2021
LEON, REY	Target Area B	Dec 2020
MARTINEZ, DANIEL	Target Area D	Dec 2021
McALISTER, PASTOR B.E.	West Fresno Faith Based Organization	Dec 2020
MCCOY, BARIGYE	Board of Supervisors	Dec 2020
NICHOLS, LISA	Target Area E	Dec 2021
PARRA, DANIEL T.	Target Area C	Dec 2020
REYES, ANDREA	Fresno County Economic Development Corporation	Dec 2020
REYNA, MICHAEL	Reel Pride	Dec 2021
ROBLES, ITZI	SEFCEDA	Dec 2021
ROBLES, CATHERINE	Target Area G	Dec 2021
RODGERS, JIMI	Association of Black Social Workers	Dec 2021
VANG, MAIYER	Fresno Center for New Americans	Dec 2021

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHOOL OF UNLIMITED LEARNING**

Schedule of Budgetary Comparisons  
For the Fiscal Year Ended June 30, 2020

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
REVENUE				
Revenue Limit Sources	\$ 2,236,240	\$ 2,236,240	\$ 2,320,998	\$ 84,758
Federal Revenue	65,100	65,100	96,207	31,107
Other State Revenue	239,802	239,802	373,521	133,719
Other Local Revenue	9,000	9,000	5,971	(3,029)
Total Revenue	\$ 2,550,142	\$ 2,550,142	\$ 2,796,697	\$ 246,555
EXPENDITURES				
Certificated Salaries	\$ 849,932	\$ 849,932	\$ 893,057	\$ (43,125)
Classified Salaries	384,105	384,105	353,746	30,359
Employee Benefits	425,731	425,731	409,416	16,315
Books and Supplies	78,250	78,250	66,390	11,860
Services, Other Operating	812,124	812,124	545,236	266,888
Total Expenditures	\$ 2,550,142	\$ 2,550,142	\$ 2,267,845	\$ 282,297
Other Income (Expenditure)			(23,127)	
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Change in Net Assets	\$ -	\$ -	\$ 505,725	\$ 528,852
Beginning Net Assets			\$ 744,905	
Ending Net Assets			\$ 1,250,630	

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**SCHOOL OF UNLIMITED LEARNING**  
Schedule of Average Daily Attendance  
For the Fiscal Year Ended June 30, 2020

	Second Period Report	Annual Report
Secondary		
Classroom-Based	56.17	56.17
Independent Study	122.48	122.48
Total	<u>178.65</u>	<u>178.65</u>

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHOOL OF UNLIMITED LEARNING**

Schedule of Instructional Time  
For the Fiscal Year Ended June 30, 2020

Grade Level	Actual Minutes	Minimum Instructional Minutes Required	Number of Days Traditional Calendar	Status
9th Grade	65,244	64,800	180	In Compliance
10th Grade	65,244	64,800	180	In Compliance
11th Grade	65,244	64,800	180	In Compliance
12th Grade	65,244	64,800	180	In Compliance

School of Unlimited Learning received a COVID-19 School Closure Certification for the days they were closed due to COVID-19.

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**SCHOOL OF UNLIMITED LEARNING**  
Schedule of Financial Trends and Analysis  
For the Fiscal Year Ended June 30, 2020

	2017/18	2018/19	2019/20
Revenue and Other Support	\$ 2,228,678	\$ 2,298,671	\$ 2,796,697
Expenditures	(2,228,678)	(2,198,671)	(2,267,845)
Other Income/(Expenses)	51,690	(23,128)	(23,127)
Change in Net Assets	\$ 51,690	\$ 76,872	\$ 505,725
Beginning Net Assets	616,343	668,033	744,905
Ending Net Assets	\$ 668,033	\$ 744,905	\$ 1,250,630
Average Daily Attendance at P-2	151	151.38	178.65

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
SCHOOL OF UNLIMITED LEARNING**

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements  
For the Fiscal Year Ended June 30, 2020

	Unaudited Actual	Audited Actual
Total Revenue and Other Support	\$ 2,636,153	\$ 2,796,697
Total Expenditures	(2,187,504)	(2,267,845)
Other Income/(Expenses)	-	(23,127)
Change in Net Assets	448,649	505,725
Beginning Net Assets	744,905	744,905
Ending Net Assets	<u>\$ 1,193,554</u>	<u>\$ 1,250,630</u>

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**SCHOOL OF UNLIMITED LEARNING**  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2020

	Federal CFDA Number	Grant/Agreement Number	Federal Expenditures	Expenditures to Subrecipients
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
Pass through California State Department of Education:				
Child and Adult Care Food Program	10.558	10-62166-1030642-01	17,276	-
<b>Total Department of Agriculture</b>			<u>17,276</u>	<u>-</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
Passed through Fresno Unified School District:				
Title I, Part A Grants to Local Educational Agencies	84.010	S010A180005	59,605	-
Title II, Part A Improving Teacher Quality State Grants	84.367	S367A180005	7,037	-
Title IV, Part A Student Support and Academic Enrichment	84.424	S424A180005	10,000	-
<b>Total Department of Education</b>			<u>76,642</u>	<u>-</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
Passed through California State Department of Community Services and Development:				
Community Services Block Grant	93.569	19F-4010	17,839	-
<b>Total Department of Health and Human Services</b>			<u>17,839</u>	<u>-</u>
<b>TOTAL FEDERAL AWARDS</b>			<u>\$ 111,757</u>	<u>\$ -</u>

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**KAKU & MERSINO, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Commissioners  
School of Unlimited Learning  
Fresno Economic Opportunities Commission

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of School of Unlimited Learning of Fresno Economic Opportunities Commission, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 4, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered School of Unlimited Learning of Fresno Economic Opportunities Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of School of Unlimited Learning of Fresno Economic Opportunities Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of School of Unlimited Learning of Fresno Economic Opportunities Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

(Continued)

**KAKU & MERSINO, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

Board of Commissioners  
Fresno Economic Opportunities Commission  
Page 2

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether School of Unlimited Learning of Fresno Economic Opportunities Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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KAKU & MERSINO, LLP

December 4, 2020

**KAKU & MERSINO, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE**

Board of Commissioners  
School of Unlimited Learning  
Fresno Economic Opportunities Commission

**Report on State Compliance**

We have audited School of Unlimited Learning of Fresno Economic Opportunities Commission's compliance with the types of compliance requirements described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (K-12 Audit Guide), published by the California Education Audit Appeals Panel that could have a direct and material effect on the Agency's state programs identified below for the fiscal year ended June 30, 2020.

**Management's Responsibility for State Compliance**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

**Auditors' Responsibility**

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Our responsibility is to express an opinion on compliance for the Agency's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance requirements in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the State's audit guide *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Agency's compliance with those requirements.

**KAKU & MERSINO, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

Board of Commissioners  
Fresno Economic Opportunities Commission  
Page 2

In connection with the audit referred to above, we selected and tested transactions and records to determine the Agency's compliance with State laws and regulations applicable to the following:

	<u>Procedures Performed</u>
California Clean Energy Jobs Act	No (see below)
After School Education and Safety Program	No (see below)
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Yes
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes-Classroom Based	Yes
Charter School Facility Grant Program	No (see below)

We did not test California Clean Energy Jobs Act , After School Education and Safety Program, and Charter School Facility Grant Program because the Charter School did not receive any funding for the year audited..

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**Opinion on State Compliance**

In our opinion, School of Unlimited Learning of Fresno Economic Opportunities Commission complied with the State laws and regulations as listed above, in all material respects, with the applicable compliance requirements for the year ended June 30, 2020. Further, based on our examination, for items not tested, nothing came to our attention to indicate that the Agency had not complied with the State laws and regulations.

KAKU & MERSINO, LLP  
December 4, 2020

**SCHOOL OF UNLIMITED LEARNING  
FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
(A Non-Profit Organization)  
Schedule of Findings and Questioned Costs  
June 30, 2020

**Section I - Summary of Auditors' Results**

1. The Independent Auditors' Report on the financial statements of School of Unlimited Learning of Fresno Economic Opportunities Commission expressed an unmodified opinion.
2. No significant deficiencies were disclosed during the audit of the financial statements that are required to be reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported
3. No instances of noncompliance or other matters material to the financial statements of School of Unlimited Learning of Fresno Economic Opportunities Commission were disclosed during the audit.

**Section II – Financial Statement Findings**

None

**Section III – Federal and State Award Findings and Questioned Costs**

None

**Section IV - Status of Prior Year Findings**

None

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**FRESNO ECONOMIC  
OPPORTUNITIES COMMISSION  
STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2020

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)

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**KAKU & MERSINO, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of Commissioners  
Fresno Economic Opportunities Commission

**Report on the Financial Statements**

We have audited the accompanying financial statements of Fresno Economic Opportunities Commission's State Child Care Programs, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

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Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Fresno Economic Opportunities Commission's State Child Care Programs' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fresno Economic Opportunities Commission's State Child Care Programs, as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Emphasis of Matter

As discussed in Note 1, the financial statements present only State Child Care Programs' financial statements and do not present fairly the financial position of Fresno Economic Opportunities Commission as of June 30, 2020, the changes in financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 10-32, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements, which are in conformity with the CDE Audit Guide issued by the California Department of Education, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2020, on our consideration of Fresno Economic Opportunities Commission's State Child Care Programs' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Fresno Economic Opportunities Commission's State Child Care Programs' internal control over financial reporting and compliance.

KAKU & MERSINO, LLP

December 4, 2020

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)  
**STATEMENT OF FINANCIAL POSITION**  
JUNE 30, 2020

***ASSETS***

**ASSETS**

Cash	\$ 248,572
Accounts Receivable	
Child Care Food Program	5,024
Parent Fees	135
Child Development	2,763
Property and Equipment, net	<u>82</u>
 TOTAL ASSETS	 <u><u>\$ 256,576</u></u>

***LIABILITIES AND NET ASSETS***

**LIABILITIES**

Reserve Fund	<u>\$ 249,994</u>
 TOTAL LIABILITIES	 249,994

**NET ASSETS**

Net Assets without donor restrictions	<u>6,582</u>
 TOTAL NET ASSETS	 <u>6,582</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u><u>\$ 256,576</u></u>

**DRAFT**

The accompanying notes are an integral part of the financial statements.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)  
**STATEMENT OF ACTIVITIES**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

**NET ASSETS without donor restrictions**

**REVENUES & SUPPORT**

Child Development Funding	\$ 1,327,325
QRIS Funding	30,000
Child Care Food Program	28,797
Parent Fees - Certified	<u>5,307</u>

TOTAL REVENUES & SUPPORT	<u>1,391,429</u>
--------------------------	------------------

**EXPENSES**

Program Services	
Salaries	756,206
Employee Benefits	306,233
Books & Supplies	83,948
Other Operating Expenditures	152,002
Depreciation	<u>986</u>

Total Program Services	<u>1,299,375</u>
------------------------	------------------

Supportive Services	
Administration	<u>93,040</u>

Total Support Services	<u>93,040</u>
------------------------	---------------

TOTAL EXPENSES	<u>1,392,415</u>
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CHANGE IN NET ASSETS	<u>(986)</u>
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NET ASSETS AT BEGINNING OF YEAR	<u>7,568</u>
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NET ASSETS AT END OF YEAR	<u><u>\$ 6,582</u></u>
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The accompanying notes are an integral part of the financial statements.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)  
**STATEMENT OF CASH FLOWS**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ (986)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	986
(Increase) decrease in:	
Accounts Receivable - Child Care Food Program	3,487
Accounts Receivable - Parent Fees	208
Accounts Receivable - Child Development	80,124
Increase (decrease) in:	
Deferred Revenue	(30,000)
Reserve Fund	38,002
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>91,821</u>

NET CASH FROM INVESTING ACTIVITIES

Acquisition of Equipment	<u>-</u>
NET CASH USED BY INVESTING ACTIVITIES	<u>-</u>

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NET INCREASE IN CASH	91,821
CASH AT BEGINNING OF YEAR	<u>156,751</u>
CASH AT END OF YEAR	<u><u>\$ 248,572</u></u>

The accompanying notes are an integral part of the financial statements.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)  
**NOTES TO FINANCIAL STATEMENTS**  
JUNE 30, 2020

Note 1. NATURE OF ACTIVITIES

Fresno Economic Opportunities Commission (the "Agency") is a California non-profit organization formed in August 1965. The Agency is a local community human services agency that provides assistance to economically and socially disadvantaged persons in the Fresno County region through various types of health and welfare services and programs. The majority of the Agency's funding is supported by grants from federal, state, and local governments, with additional sources of revenue from fees for services, in-kind and donor contributions.

The Agency administers two State funded child care programs. The School Age Child Care Program provides safe and quality before and after school childcare for children 5-12 years of age in three rural sites in Fresno County. The State Preschool Program provides an educational program for low-income, disadvantaged 3-4 year old children. Both programs provide a safe environment for children while the parents are working, going to school, or are in training, and the School Age Child Care Program provides day care during holidays and breaks when school is not in session. Both programs provide experiences for children which will influence their total development and serves children's physical, social, emotional, and cognitive needs. The Program staff work towards designing an environment that will foster school and community values while being sensitive to the individual needs and preferences of the child and his/her family. The Program serves subsidized and low-income families, based on income and number in the family. The Program operated eight locations in Fresno County.

In addition to the program audit of School Age Child Care Program and State Preschool Program contained herein, the Agency is audited on an organizational wide basis annually. Accordingly, the accompanying financial statements contain only the financial information and disclosures pertaining to State Child Care Programs' June 30 fiscal year-end.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

The Agency uses a centralized cash, payroll, and accounts payable system for all programs it administers. Each program is billed for its specific payroll and accounts payable.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation

The Agency is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Agency had no temporarily or permanently restricted net assets during the year ended June 30, 2020.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, the Agency considers deposits in banks and investments purchased with a maturity of three months or less to be cash equivalents.

State Child Development Reserves

The funding agreements with the California Department of Education (CDE) allow the Agency to record deferred revenue for the amounts earned during the current year. This funding is available for future grant periods on allowable expenditures. The reserve fund is limited to 15% of CDE childcare funding with any excess amount recorded as payable to CDE.

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Property and Equipment

Contributed property and equipment are recorded at fair value on the date of donation. Contributions of property and equipment are recorded as unrestricted support, unless the donor stipulates how long the assets must be used.

Property and equipment purchased with Agency funds are capitalized at cost and depreciated over the useful estimated lives of the asset using the straight-line method. Amortization of building improvements is based on the estimated useful life of the improvements. Depreciation and amortization expense is charged against operations. Expenditures for property and equipment in excess of \$5,000 are capitalized.

Property and equipment purchased with grant funds are depreciated using the straight-line method over the estimated useful life of the assets. Depreciation of these assets is charged against grant funded assets in the Statement of Activities.

In the event of a contract termination, certain funding sources require title to property and equipment previously purchased with grant funds revert to the funding source. Certain funding sources also limit the use of property and equipment for specific programs and require approval for disposition of property and equipment.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events

Management has evaluated subsequent events through December 4, 2020, the date the financial statements were available to be issued. On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result, economic uncertainties have arisen which are likely to negatively impact net assets available for benefits. Other financial impact could occur though such potential impact is unknown at this time.

Income Tax Status

The Agency is a non-profit organization that is exempt from federal income tax under Internal Revenue Code Section 501(c)(3) and the Franchise Tax Board under Section 23701(d) which exempts it from state income taxes. The Agency's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

Use of Estimates

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Management uses estimates and assumptions in preparing financial statements in conformity with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

Vacation and Sick Leave

Accumulated unpaid vacation benefits are recognized as a liability of the Agency. The expenditure is recognized in the program to which the liability relates. Accumulated employee sick leave benefits are not recognized as liabilities of the Agency since payment of such benefits is not probable or estimable. Therefore, sick leave benefits are recorded as expenditures in the period sick leave is taken.

Functional Allocation of Expense

The costs of providing State Child Care Programs' various charitable and general services have been summarized on a functional basis in the Statement of Activities. Accordingly, direct and indirect expenses have been allocated to program services or other activities based on their specific identification or the personnel resources utilized in the function. Supporting services consist principally of general, administrative and management costs not directly allocable to Program Services.



**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

**Note 3. CONCENTRATIONS OF CREDIT RISK**

Financial instruments that potentially subject the Agency to concentrations of credit risk consist principally of cash balances and grant receivables.

The Agency maintains cash balances at several financial institutions located in Fresno, California and one in San Francisco, California. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000.

Concentration of credit risk with respect to grant receivables are limited due to receivables being from governmental agencies.

**Note 4. PROPERTY AND EQUIPMENT**

Building	\$ 136,900
Accumulated Depreciation	<u>( 136,818)</u>
Net property & equipment	<u>\$ 82</u>

Depreciation expense on grant funded assets for year ended June 30, 2020 was \$986.

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**Note 5. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The Agency's liquidity and availability of financial assets are reported on the Agency's annual audit. State Child Care Programs' financial assets primarily consists of cash which is recorded at the Agency's level.

**Note 6. PENSION PLAN**

The Agency contributes to a defined contribution pension plan which covered substantially all employees of the Agency. Contributions are based on years of service and does not allow contributions to be made if programs sponsored by federal, state or local government does not allow for funding of such benefits. The amount contributed by the Agency related to the State Child Care Programs for fiscal year ended June 30, 2020 was approximately \$23,338.

**FRESNO ECONOMIC  
OPPORTUNITIES COMMISSION  
STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)

SUPPLEMENTARY INFORMATION

FISCAL YEAR ENDED JUNE 30, 2020

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR JUNE 30, 2020**

<u>Program/Contract Name</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Award Amount</u>	<u>Disbursements/ Expenditures</u>	<u>Expenditures to Subrecipients</u>
<b>FEDERAL</b>					
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>					
Passed through California Department of Education:					
Child Care Food Program	10.558	10-2229-2C	\$ 28,797	\$ 28,797	\$ -
<b>Total Department of Agriculture</b>			<u>28,797</u>	<u>28,797</u>	<u>-</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
Passed through California Department of Education:					
Child Care and Development Block Grant	93.575	CCTR-9033	64,066	64,066	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR-9033	139,367	139,367	-
<b>Total Department of Health and Human Services</b>			<u>203,433</u>	<u>203,433</u>	<u>-</u>
<b>Total Federal Assistance</b>			<u>\$ 232,230</u>	<u>\$ 232,230</u>	<u>\$ -</u>
<b>STATE</b>					
California Department of Education:					
State Meal Reimbursement	-	10-2229-2C	\$ -	\$ -	\$ -
Child Development Services					
California State Preschool	-	CSPP-9072	1,074,224	997,127	-
General Child Care	-	CCTR-9033	388,969	126,765	-
<b>Total State Assistance</b>			<u>\$ 1,463,193</u>	<u>\$ 1,123,892</u>	<u>\$ -</u>

**Note - Basis of Presentation**

The Schedule of Expenditures of Federal and State Awards include the expenditures of federal and state awards of the State Child Care Programs of Fresno Economic Opportunities Commission and is presented on the accrual basis of accounting in conformity with generally accepted accounting principles.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)  
COMBINING STATEMENTS OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	CSPP-9072	QRIS	CCTR-9033	Total
<b><u>NET ASSETS without donor restrictions</u></b>				
<b><u>REVENUES &amp; SUPPORT</u></b>				
Child Development Funding	\$ 997,127	\$ -	\$ 330,198	\$ 1,327,325
QRIS Funding	-	30,000	-	30,000
Child Care Food Program	20,227	-	8,570	28,797
Family Fees - Certified	1,064	-	4,243	5,307
<b>TOTAL REVENUES &amp; SUPPORT</b>	<b>1,018,418</b>	<b>30,000</b>	<b>343,011</b>	<b>1,391,429</b>
<b><u>EXPENSES</u></b>				
Salaries	558,084	-	198,122	756,206
Employee Benefits	252,666	-	53,567	306,233
Books & Supplies	35,337	30,000	18,611	83,948
Other Operating Expenditures	101,747	-	50,255	152,002
General, Administrative, & Indirect	70,584	-	22,456	93,040
Depreciation	-	-	986	986
<b>TOTAL EXPENSES</b>	<b>1,018,418</b>	<b>30,000</b>	<b>343,997</b>	<b>1,392,415</b>
<b>CHANGE IN NET ASSETS</b>	<b>-</b>	<b>-</b>	<b>(986)</b>	<b>(986)</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>7,568</b>	<b>7,568</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,582</b>	<b>\$ 6,582</b>

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)  
**SCHEDULE OF EXPENDITURES BY STATE CATEGORIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	CSPP-9072	CCTR-9033	Total CDE Funds
<b>EXPENDITURES</b>			
1000 - Certificated Salaries	\$ 558,084	190,500	\$ 748,584
2000 - Classified Salaries	-	7,622	7,622
3000 - Employee Benefits	252,666	53,567	306,233
4000 - Books & Supplies	35,337	18,611	53,948
5000 - Services and Other Operating Expenses	101,747	50,255	152,002
6100/6200 - Other Approved Capital Outlay	-	-	-
6400 - New Equipment	-	-	-
Start-Up Expenses	-	-	-
Indirect Costs	70,584	22,456	93,040
<b>Total Expenses Claimed for Reimbursement</b>	<b>\$ 1,018,418</b>	<b>\$ 343,011</b>	<b>\$ 1,361,429</b>

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**Notes:**

An approved written indirect cost rate is on file.

We have examined the claims filed for reimbursement and the original supporting records covering the transaction recorded under the contracts listed above to an extent considered necessary to assure ourselves that the amounts claimed by the contractor were eligible for reimbursement, reasonable, necessary, and adequately supported, according to governing laws, regulations, and contract provisions.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)  
**RECONCILIATION OF STATE CHILD CARE PROGRAMS EXPENDITURES**  
**JUNE 30, 2020**

1.	Total agency expenditures for the year ended December 31, 2019		\$ 113,067,702
2.	Less: Expenditures for programs unrelated to Child Development Fund		<u>(111,660,523)</u>
3.	Total Child Development Expenditures for the year ended Dec. 31, 2019		
	State Preschool	\$ 999,912	
	General Child Care	<u>407,267</u>	1,407,179
4.	Less: Child Development expenditures - Jan. 1, 2019 to June 30, 2019		
	State Preschool	(531,462)	
	General Child Care	<u>(206,621)</u>	(738,083)
5.	Add: Child development expenditures - Jan. 1, 2020 to June 30, 2020		
	State Preschool	549,968	
	Supplemental	30,000	
	General Child Care	<u>143,351</u>	723,319
6.	Total Child Development expenditures - July 1, 2019 to June 30, 2020		
	State Preschool	1,018,418	
	Supplemental	30,000	
	General Child Care	<u>343,997</u>	
			<u><u>\$ 1,392,415</u></u>

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)  
**RECONCILIATION OF CDE AND GAAP EXPENSE REPORTING**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>CSP-9072</u>	<u>CCTR-9033</u>	<u>Total</u>
Schedule of Expenditures by State Categories	\$ 1,018,418	\$ 343,011	\$ 1,361,429
Depreciation on assets funded by CDE (1)	-	986	986
Combining Statement of Activities	<u>\$ 1,018,418</u>	<u>\$ 343,997</u>	<u>\$ 1,362,415</u>

(1) The amounts shown here were not reported on the Audited Attendance and Fiscal Reports/Audited Fiscal Reports (AUD).

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)  
**SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	CSP-9072	CCTR-9033	Total
Capitalized Equipment Expended on the AUD with Prior Written Approval			
None	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Capitalized Equipment Expended on the AUD without Prior Written Approval			
None	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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Note: Fresno Economic Opportunities Commission's capitalization threshold is \$5,000.



**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)  
**SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATIONS & REPAIRS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	CSPP-9072	CCTR-9033	Total
<hr/>			
<u>Unit Costs Under \$10,000 per Item</u>			
None	\$ -	\$ -	\$ -
<b>Total</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<u>Unit Costs \$10,000 or more per Item With Prior Written Approval</u>			
None	\$ -	\$ -	\$ -
<b>Total</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<u>Unit Costs \$10,000 or more per Item Without Prior Written Approval</u>			
None	\$ -	\$ -	\$ -
<b>Total</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Note: Fresno Economic Opportunities Commission's capitalization threshold is \$5,000.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
STATE CHILD CARE PROGRAMS**

(A Non-Profit Organization)

**SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>CSP-9072</u>	<u>CCTR-9033</u>	<u>Total CDE</u>
<u>Reimbursable Administrative Costs</u>			
Indirect Costs	\$ 70,584	\$ 22,456	\$ 93,040
Salaries & Benefits	-	21,574	21,574
Professional Services	2,543	1,034	3,577
Occupancy	-	5,102	5,102
	<u>          </u>	<u>          </u>	<u>          </u>
Total	<u>\$ 73,127</u>	<u>\$ 50,166</u>	<u>\$ 123,293</u>

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# California Department of Education Audited Attendance and Fiscal Report for California State Preschool Programs

A U D 8501 Page 1 of 8

Fiscal Year Ending **June 30, 2020**

Contract Number **CSPP-9072**

Vendor Code **J067**

Full Name of Contractor **Fresno County Economic Opportunities Commission**

## Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	4,739		4,739	1.0000	4,739
Three Years and Older Three-quarters-time	6,827		6,827	0.7500	5,120.25
Three Years and Older One-half-time	7,861		7,861	0.6193	4,868.3173
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time	398		398	1.5400	612.92
Exceptional Needs Three-quarters-time	650		650	1.1550	750.75
Exceptional Needs One-half-time	365		365	0.9537	348.1005
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time	1,389		1,389	1.1000	1,527.9
Limited and Non-English Proficient Three-quarters-time	1,559		1,559	0.8250	1,286.175
Limited and Non-English Proficient One-half-time	4,279		4,279	0.6193	2,649.9847

Full Name of Contractor **Fresno County Economic Opportunities Commission****Section 1 - Days of Enrollment Certified Children (continued)**

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
<b>TOTAL DAYS OF ENROLLMENT</b>	<b>28,067</b>		<b>28,067</b>	<b>N/A</b>	<b>21,903.3975</b>
<b>DAYS OF OPERATION</b>	<b>231</b>	<b>12</b>	<b>243</b>	<b>N/A</b>	<b>N/A</b>
<b>DAYS OF ATTENDANCE</b>	<b>26,549</b>	<b>1,406</b>	<b>27,955</b>	<b>N/A</b>	<b>N/A</b>

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☒ NO NON-CERTIFIED CHILDREN Check this box (omit pages 3 and 4) and continue to Revenue Section on page 5.

Full Name of Contractor

Fresno County Economic Opportunities Commission

Section 3 - Revenue

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	19,524	703	20,227
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	19,524	703	20,227
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Family Fees for Certified Children	1,064		1,064
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other:	30,000	-30,000	0
Total Revenue	50,588	-29,297	21,291

Comments:

Full Name of Contractor **Fresno County Economic Opportunities Commission****Section 4 - Reimbursable Expenses**

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	555,573	2,511	558,084
2000 Classified Salaries			
3000 Employee Benefits	252,384	282	252,666
4000 Books and Supplies	34,583	754	35,337
5000 Services and Other Operating Expenses	99,127	2,620	101,747
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)	<b>DRAFT</b>		
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	70,584		70,584
Non-Reimbursable (State use only)			
<b>Total Reimbursable Expenses</b>	<b>1,012,251</b>	<b>6,167</b>	<b>1,018,418</b>
Total Administrative Cost (included in Section 4 above)	73,127		73,127
Total Staff Training Cost (included in Section 4 above)	3,027		3,027

Approved Indirect Cost Rate: 7.5%

☐ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

Full Name of Contractor **Fresno County Economic Opportunities Commission****Section 5 - Supplemental Revenue**

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: Fresno County Office of Education - Early Stars	30,000		30,000
Other:			
<b>Total Supplemental Revenue</b>	<b>30,000</b>		<b>30,000</b>

**Section 6 - Supplemental Expenses**

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
<b>DRAFT</b>			
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies	30,000		30,000
5000 Services and Other Operating Expenses			
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
<b>Total Supplemental Expenses</b>	<b>30,000</b>		<b>30,000</b>

Full Name of Contractor **Fresno County Economic Opportunities Commission****Section 7 - Summary**

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	28,067		28,067
Days of Operation	231	12	243
Days of Attendance	26,549	1,406	27,955
Restricted Program Income	19,524	703	20,227
Transfer from Reserve			
Family Fees for Certified Children	1,064		1,064
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	1,012,251	6,167	1,018,418
Total Administrative Cost	73,127		73,127
Total Staff Training Cost	3,027		3,027

**DRAFT**Total Certified Adjusted Days of Enrollment **21,903.3975**Total Non-Certified Adjusted Days of Enrollment **0**

Independent auditor's assurances on agency's compliance with the contract funding terms and conditions and program requirements of the California Department of Education, Early Learning and Care Division:

Eligibility, enrollment and attendance records are being maintained as required (select YES or NO from the drop-down box):

**Yes**

Reimbursable expenses claimed on page 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

**Yes**

Include any comments in the comments box on page 5. If necessary, attach additional sheets to explain adjustments.



# California Department of Education Audited Attendance and Fiscal Report for Child Development Programs

Fiscal Year Ending **June 30, 2020**

Contract Number **CCTR-9033**

Vendor Code **J067**

A U D 9500 Page 1 of 8

Full Name of Contractor **Fresno County Economic Opportunities Commission**

## Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	0
Infants (up to 18 months) Full-time				2.4400	0
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus	<b>DRAFT</b>			2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus	220		220	1.1800	259.6
Three Years and Older Full-time	1,271		1,271	1.0000	1,271
Three Years and Older Three-quarters-time	207	-6	201	0.7500	150.75
Three Years and Older One-half-time	6,250	40	6,290	0.5500	3,459.5
Exceptional Needs Full-time-plus	22		22	1.8172	39.9784
Exceptional Needs Full-time	170		170	1.5400	261.8
Exceptional Needs Three-quarters-time	27		27	1.1550	31.185
Exceptional Needs One-half-time	807	6	813	0.8470	688.611

Full Name of Contractor **Fresno County Economic Opportunities Commission****Section 1 - Days of Enrollment Certified Children (continued)**

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus	44		44	1.2980	57.112
Limited and Non-English Proficient Full-time	299		299	1.1000	328.9
Limited and Non-English Proficient Three-quarters-time	49	-2	47	0.8250	38.775
Limited and Non-English Proficient One-half-time	1,713	-2	1,711	0.6050	1,035.155
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time	<b>DRAFT</b>			0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
<b>TOTAL CERTIFIED DAYS OF ENROLLMENT</b>	<b>11,079</b>	<b>36</b>	<b>11,115</b>	<b>N/A</b>	<b>7,622.3664</b>
<b>DAYS OF OPERATION</b>	<b>249</b>		<b>249</b>	<b>N/A</b>	<b>N/A</b>
<b>DAYS OF ATTENDANCE</b>	<b>11,067</b>	<b>36</b>	<b>11,103</b>	<b>N/A</b>	<b>N/A</b>

☒ NO NON-CERTIFIED CHILDREN Check this box (omit pages 3-4) and continue to Revenue Section on page 5.

Full Name of Contractor

Fresno County Economic Opportunities Commission

Section 3 - Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	8,570		8,570
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	8,570		8,570
Transfer From Reserve			
Family Fees for Certified Children	4,243		4,243
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue	12,813		12,813

Comments:

Full Name of Contractor **Fresno County Economic Opportunities Commission****Section 4 - Reimbursable Expenses**

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	188,858	1,642	190,500
2000 Classified Salaries	7,622		7,622
3000 Employee Benefits	53,293	274	53,567
4000 Books and Supplies	18,732	-121	18,611
5000 Services and Other Operating Expenses	49,959	296	50,255
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	23,866	-1,410	22,456
Non-Reimbursable (State use only)			
<b>Total Reimbursable Expenses</b>	<b>342,330</b>	<b>681</b>	<b>343,011</b>
Total Administrative Cost (included in Section 4 above)	51,576	-1,410	50,166
Total Staff Training Cost (included in Section 4 above)			

DRAFT

Approved Indirect Cost Rate: 7.5%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

Full Name of Contractor **Fresno County Economic Opportunities Commission****Section 7 - Summary**

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	11,079	36	11,115
Days of Operation	249		249
Days of Attendance	11,067	36	11,103
Restricted Program Income	8,570		8,570
Transfer from Reserve			
Family Fees for Certified Children	4,243		4,243
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	342,330	681	343,011
Total Administrative Cost	51,576	-1,410	50,166
Total Staff Training Cost			

DRAFT

Total Certified Adjusted Days of Enrollment **7,622.3664**Total Non-Certified Adjusted Days of Enrollment **0**

Independent auditor's assurances on agency's compliance with contract funding terms and conditions and program requirements of the California Department of Education, Early Learning and Care Division:

Eligibility, enrollment and attendance records are being maintained as required (select YES or NO from the drop-down box):

YES

Reimbursable expenses claimed on page 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

YES

Include any comments in the comments box on page 5. If necessary, attach additional sheets to explain adjustments.

# California Department of Education

## Audited Reserve Account Activity Report

A U D 9530A Page 1 of 1

Fiscal Year End

June 30, 2020

Reserve Account Type

Center-Based

Vendor Code

J067

Full Name of Contractor **Fresno County Economic Opportunities Commission**

### Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2018–19 AUD 9530A Ending Balance)	134,490
2. Plus Transfers to Reserve Account:	Per 2018–19 Post-Audit CDNFS 9530
Contract No.CSPP-8071	17,118
Contract No.CSPP-8032	60,384
Contract No.	
Contract No.	
Contract No.	
Contract No.	
<b>Total Transferred from 2018–19 Contracts to Reserve</b>	<b>77,502</b>
3. Less Excess Reserve to be Billed	
<b>4. Ending Balance per 2018–19 Post-Audit CDNFS 9530</b>	<b>211,992</b>

### Section 2 - Current Year Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve <b>DRAFT</b>	212		212
6. Less Transfers to Contracts from Reserve:			
CSPP General-Contract No.			
CSPP General-Contract No.			
CSPP Professional Development-Contract No.			
CSPP Professional Development-Contract No.			
<b>Subtotal CSPP Transfers</b>			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
<b>Subtotal Other Contract Transfers</b>			
<b>Total Transferred to Contracts from Reserve Account</b>			
<b>7. Ending Balance on June 30, 2020</b>	<b>212,204</b>		<b>212,204</b>

COMMENTS - If necessary, attach additional sheets to explain adjustments.

Line 2 Transfers to reserve are estimated since the prior audit has not been closed out.  
Financial position \$249,994 includes current year accrual \$37,790.

**KAKU & MERSINO, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Commissioners  
Fresno Economic Opportunities Commission

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Fresno Economic Opportunities Commission's State Child Care Programs, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 4, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Fresno Economic Opportunities Commission's State Child Care Programs' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Fresno Economic Opportunities Commission's State Child Care Programs' internal control. Accordingly, we do not express an opinion on the effectiveness of Fresno Economic Opportunities Commission's State Child Care Programs' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

(Continued)

**KAKU & MERSINO, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

Board of Commissioners  
Fresno Economic Opportunities Commission  
Page 2

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Fresno Economic Opportunities Commission's State Child Care Programs' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DRAFT

KAKU & MERSINO, LLP

December 4, 2020



**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATE CHILD CARE PROGRAMS**  
(A Non-Profit Organization)  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2020**

A. Summary of Auditors' Results

1. The Independent Auditors' Report on the financial statements of Fresno Economic Opportunities Commission's State Child Care Programs expressed an unmodified opinion.
2. No significant deficiencies were disclosed during the audit of the financial statements that are required to be reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance or other matters material to the financial statements of Fresno Economic Opportunities Commission's State Child Care Programs were disclosed during the audit.

B. Findings and Questioned Costs

None

**DRAFT**

C. Status of Prior Year Findings

None

**FRESNO ECONOMIC  
OPPORTUNITIES COMMISSION**

**URBAN CONSOLIDATED  
TRANSPORTATION SERVICE AGENCY**

FINANCIAL STATEMENTS  
WITH ACCOMPANYING INFORMATION  
FOR THE YEARS ENDED JUNE 30, 2020  
AND JUNE 30, 2019

**DRAFT**

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
URBAN CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**FINANCIAL STATEMENTS WITH ACCOMPANYING INFORMATION  
YEARS ENDED JUNE 30, 2020 AND 2019**

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**DRAFT**

**INDEPENDENT AUDITORS' REPORT**

Board of Commissioners  
Fresno Economic Opportunities Commission

**Report on the Financial Statements**

We have audited the accompanying financial statements of Fresno Economic Opportunities Commission's Urban Consolidated Transportation Service Agency, which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Fresno Economic Opportunities Commission's Urban Consolidated Transportation Service Agency's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fresno Economic Opportunities Commission's Urban Consolidated Transportation Service Agency, as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Note 1, the financial statements present only Urban Consolidated Transportation Service Agency's financial statements and do not present the financial position of Fresno Economic Opportunities Commission as of June 30, 2020 and 2019, the changes in financial position, or, where applicable, its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Other Matter - Report on Supplemental Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. Our audit was also made for the purpose of determining compliance with the applicable statutes, rules, and regulations of the Transportation Development Act, and the allocation instructions and resolutions of the Fresno Council of Governments for the years ended June 30, 2020 and 2019. The accompanying supplementary information on pages 10-12, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole, and the funds allocated to, and received by the Fresno Economic Opportunities Commission's Urban Consolidated Transportation Service Agency were expended in conformance with applicable statutes, rules and regulations of the Transportation Development Act and the allocation instructions and resolutions of the Fresno Council of Governments for the years ended June 30, 2020 and 2019.

KAKU & MERSINO, LLP

December 4, 2020

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**URBAN CONSOLIDATED TRANSPORTATION SERVICE AGENCY**  
 STATEMENT OF FINANCIAL POSITION  
 JUNE 30, 2020 and 2019

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
<b>ASSETS</b>		
Current Assets		
Accounts Receivable	\$ 674,428	\$ 465,316
Interfund Receivable	6,075	-
Deposits	<u>-</u>	<u>12,539</u>
Total Current Assets	<u>680,503</u>	<u>477,855</u>
Property and Equipment	6,551,911	6,106,695
Less Accumulated Depreciation	<u>(4,755,205)</u>	<u>(4,463,565)</u>
Net Property and Equipment	<u>1,796,706</u>	<u>1,643,130</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 2,477,209</u></u>	<u><u>\$ 2,120,985</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts Payable	\$ -	\$ 1,465
Interfund Payable	-	269,043
Refundable Advances	<u>557,347</u>	<u>73,322</u>
Total Current Liabilities	<u>557,347</u>	<u>343,830</u>
<b>TOTAL LIABILITIES</b>	<u>557,347</u>	<u>343,830</u>
Net Assets		
Net Assets without Donor Restrictions	<u>1,919,862</u>	<u>1,777,155</u>
<b>TOTAL NET ASSETS</b>	<u>1,919,862</u>	<u>1,777,155</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 2,477,209</u></u>	<u><u>\$ 2,120,985</u></u>

DRAFT

The accompanying notes are an integral part of the financial statements.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**URBAN CONSOLIDATED TRANSPORTATION SERVICE AGENCY**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEARS ENDED JUNE 30, 2020 and 2019**

	Year Ended June 30, 2020	Year Ended June 30, 2019
<b>Changes in Net Assets without Donor Restrictions</b>		
Revenue and Support		
Special Transit Fares	\$ 2,076,338	\$ 1,618,041
School Bus Service Revenues	454,146	460,529
Auxiliary Transportation	277,790	173,296
Local Transportation Fund	619,669	1,760,460
Non-Transportation Revenue	-	10,993
<b>TOTAL REVENUES AND SUPPORT</b>	<u>3,427,943</u>	<u>4,023,319</u>
Program Expenses		
Labor	1,599,323	1,930,696
Fringe Benefits	696,015	805,276
Services	392,934	303,733
Materials & Supplies	359,759	515,565
Utilities	53,127	44,963
Casualty & Liability Costs	111,019	149,686
Miscellaneous	19,423	30,485
Leases & Rentals	14,335	6,204
<b>TOTAL PROGRAM EXPENSES</b>	<u>3,245,935</u>	<u>3,786,608</u>
General and Administrative Expenses:		
Administrative Services	<u>182,008</u>	<u>236,711</u>
<b>TOTAL EXPENSES</b>	<u>3,427,943</u>	<u>4,023,319</u>
<b>EXCESS OF REVENUES AND SUPPORT OVER EXPENSES</b>	<u>-</u>	<u>-</u>
Other Revenues/(Expenses)		
Capital Revenue	432,676	-
Depreciation - Grant Funded Assets	<u>(289,969)</u>	<u>(251,008)</u>
Total Other Revenues/(Expenses)	<u>142,707</u>	<u>(251,008)</u>
<b>INCREASE/(DECREASE) IN NET ASSETS</b>	142,707	(251,008)
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>1,777,155</u>	<u>2,028,163</u>
<b>NET ASSETS AT END OF YEAR</b>	<u><u>\$ 1,919,862</u></u>	<u><u>\$ 1,777,155</u></u>

DRAFT

The accompanying notes are an integral part of the financial statements.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**URBAN CONSOLIDATED TRANSPORTATION SERVICE AGENCY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2020 and 2019**

	<u>Year Ended</u> <u>June 30, 2020</u>	<u>Year Ended</u> <u>June 30, 2019</u>
Cash Flows From Operating Activities		
Reconciliation of Changes in Net Assets to Net Cash		
Increase/(Decrease) in Net Assets	\$ 142,707	\$ (251,008)
Depreciation	292,685	251,008
Disposal of Equipment	-	401
Change in operating assets and liabilities:		
(Increase)/Decrease in Accounts Receivable	(209,112)	(180,365)
(Increase)/Decrease in Deposits	12,539	(12,539)
(Increase)/Decrease in Interfund	(276,163)	933,930
Increase/(Decrease) in Accounts Payable	(1,465)	(5,004)
Increase/(Decrease) in Refundable Advances	484,025	(736,423)
<b>Net Cash Provided (Used) By Operating Activities</b>	<u>445,216</u>	<u>-</u>
Cash Flows From Investing Activities		
Purchase Equipment	(445,216)	-
<b>Net Cash Provided (Used) By Investing Activities</b>	<u>(445,216)</u>	<u>-</u>
Cash Flows From Financing Activities		
Transfer from Restricted Assets	-	-
<b>Net Cash Provided (Used) By Financing Activities</b>	<u>-</u>	<u>-</u>
<b>Net Increase (Decrease) in Cash</b>	-	-
<b>Cash at Beginning of Year</b>	-	-
<b>Cash at End of Year</b>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.



**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
URBAN CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019**

**Note 1. NATURE OF ACTIVITIES**

Fresno Economic Opportunities Commission (the "Agency") is a California non-profit organization formed in August 1965. The Agency is a local community human services agency that provides assistance to economically and socially disadvantaged persons in the Fresno County region through various types of health and welfare services and programs. The majority of the Agency's funding is supported by grants from federal, state, and local governments, with additional sources of revenues from fees for services, in-kind and donor contributions.

The Agency formed the Consolidated Transportation Service Agency ("CTSA") for the purpose of serving the transportation needs of Metropolitan and Rural Fresno County. The Agency, as co-designate with the City of Fresno, is the lead social service agency in administering the CTSA operations for the Fresno Metropolitan Area.

The CTSA is a program component of the Agency and was established to operate and administer various federal and state grant programs related to transportation services. In addition to the program audit of the CTSA contained herein, the Agency is audited on an organizational wide basis annually. Accordingly, the accompanying financial statements contain only the financial information and disclosures pertaining to the CTSA program. The Rural CTSA program has been reported separately.

**Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**DRAFT**

**Basis of Accounting**

The financial statements of the Agency have been prepared using the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

**Basis of Presentation**

The Agency reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

**Cash and Cash Equivalents**

For the purpose of the statement of cash flows, the Agency considers deposits in banks, certificates of deposit, and investments purchased with a maturity of three months or less to be cash equivalents. Certain funding agencies require cash to be held in separate bank accounts.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
URBAN CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019**

**Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Accounts and Grants Receivable**

Accounts receivable are amounts due from various agencies and entities for services performed under fee for service contracts. Grants receivable are amounts due from federal, state, or local funding sources for services performed under cost reimbursement contracts. Management considers all amounts to be fully collectible, and therefore no allowance for doubtful accounts related to accounts or grants receivables have been recorded in the accompanying financial statements.

**Property and Equipment**

Contributed property and equipment are recorded at fair value on the date of donation. Contributions of property and equipment are recorded as unrestricted support, unless the donor stipulates how long the assets must be used.

Property and equipment purchased with Agency funds are capitalized at cost and depreciated over the useful estimated lives of the asset using the straight-line method. Amortization of building improvements is based on the estimated useful life of the improvements. Depreciation and amortization expense is charged against operations. Expenditures for property and equipment in excess of \$5,000 are capitalized.

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Property and equipment purchased with grant funds are depreciated using the straight-line method over the estimated useful life of the assets. Depreciation of these assets is charged against grant funded assets in the Statement of Activities.

In the event of a contract termination, certain funding sources require title to property and equipment purchased with grant funds revert to the funding source. Certain funding sources also limit the use of property and equipment for specific programs and require approval for disposition of property and equipment.

**Restricted Assets**

The Agency as an Urban CTSA has been awarded capital grants to purchase vehicles and equipment under Federal Transportation Administration ("FTA") Section 5310. In accordance with the FTA's instructions, the local match required is deposited into a special bank account prior to any purchase. When all project equipment has been purchased, all remaining funds in the account, including interest earned, are returned to the grantee.

**Refundable Advances**

Transportation Development Act ("TDA") funds received but not expended in the program year are deferred and carried forward to the subsequent year. Interest earned on carryover funds is included as current year revenues on the Statement of Activities.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
URBAN CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019**

**Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Revenue and Support**

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Agency reports the support as net assets without donor restrictions.

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The Agency is a non-profit organization that is exempt from federal income tax under Internal Revenue Code Section 501(c)(3) and the Franchise Tax Board under Section 23701(d) which exempts it from state income taxes. The Agency's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

**Use of Estimates**

Management uses estimates and assumptions in preparing financial statements in conformity with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

**Subsequent Events**

Management has evaluated subsequent events through December 4, 2020, the date the financial statements were available to be issued.

**Note 3. CONCENTRATIONS OF CREDIT RISK**

Financial instruments that potentially subject the Agency to concentrations of credit risk consist principally of cash balances and grant receivables. The Agency maintains cash balances at several financial institutions located in Fresno, California and one in San Francisco, California. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000.

Concentration of credit risk with respect to grant receivables are limited due to receivables being from government agencies.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
URBAN CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019**

**Note 4. PROPERTY AND EQUIPMENT**

Property and equipment consist of the following:

	<u>Useful Life</u>	<u>2020</u>	<u>2019</u>
Vehicles	5 Years	\$ 4,169,339	\$ 3,724,123
Building	30 Years	1,941,150	1,941,150
Leasehold Improvements	15 Years	420,363	420,363
Equipment	3-5 Years	<u>21,059</u>	<u>21,059</u>
Total		6,551,911	6,106,695
Accumulated Depreciation		<u>(4,755,205)</u>	<u>(4,463,565)</u>
Net Property & Equipment		<u>\$ 1,796,706</u>	<u>\$ 1,643,130</u>

Depreciation for property and equipment acquired with grant funds amount to \$289,969 and \$251,008 and for agency funds amount to \$2,716 and \$568 for the years ended June 30, 2020 and 2019, respectively.

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**Note 5. CAPITAL REVENUE**

Capital Revenue from FTA Capital Grants Section 5310 was \$432,676 and \$0 for the years ended June 30, 2020 and 2019, respectively. Capital local transportation funds of \$0 and \$500 were utilized for vehicle purchases in the years ending June 30, 2020 and 2019.

**Note 6. PENSION PLAN**

The Agency contributes to a defined contribution pension plan which covers substantially all employees of the Agency. Generally, the Agency contributes an amount equal to five percent (5%) of the compensation earned by each eligible employee. Employer contributions are vested immediately. Annual contributions are disclosed in the Agency's organization-wide audit.

**Note 7. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The Agency's liquidity and availability of financial assets are reported on the Agency's annual audit. Urban CTSA's financial assets primarily consists of cash which is recorded at the Agency's level.

**ACCOMPANYING INFORMATION**

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
URBAN CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**SCHEDULE OF LOCAL TRANSPORTATION FUNDS ALLOCATED AND DISBURSED  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Year Ended June 30, 2020</u>		
	<u>Operations</u>	<u>Capital</u>	<u>Total</u>
Amount approved and allocated by Fresno Council of Governments (4.5 LTF Funds)	\$1,103,197	\$ -	\$1,103,197
Carryover available	73,322	-	73,322
Interest	497		497
Transfer to Capital	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$1,177,016</u>	<u>\$ -</u>	<u>\$1,177,016</u>
Net reimbursable costs submitted by the Agency Urban CTSA	\$ 619,669	\$ -	\$ 619,669
Local match for capital projects	<u>-</u>	<u>-</u>	<u>-</u>
Net amount disbursed during the period	<u>619,669</u>	<u>-</u>	<u>619,669</u>
Amount due from contractor	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Amount available for carryover	<u>\$ 557,347</u>	<u>\$ -</u>	<u>\$ 557,347</u>

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
URBAN CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**SCHEDULE OF LOCAL TRANSPORTATION FUNDS ALLOCATED AND DISBURSED  
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Year Ended June 30, 2019</u>		
	<u>Operations</u>	<u>Capital</u>	<u>Total</u>
Amount approved and allocated by Fresno Council of Governments (4.5 LTF Funds)	\$1,023,796	\$ -	\$1,023,796
Carryover available	809,745	-	809,745
Interest	741		741
Transfer to Capital	<u>(500)</u>	<u>500</u>	<u>-</u>
	<u>\$1,833,782</u>	<u>\$ 500</u>	<u>\$1,834,282</u>
Net reimbursable costs submitted by the Agency Urban CTSA	\$1,760,460	\$ -	\$1,760,460
Local match for capital projects	<u>-</u>	<u>500</u>	<u>500</u>
Net amount disbursed during the period	<u>1,760,460</u>	<u>500</u>	<u>1,760,960</u>
Amount due from contractor	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Amount available for carryover	<u>\$ 73,322</u>	<u>\$ -</u>	<u>\$ 73,322</u>

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
URBAN CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**SCHEDULE OF REVENUE RATIOS FOR TRANSIT SERVICES  
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>Year Ended June 30, 2020</u>	<u>Year Ended June 30, 2019</u>
Ratio of Fare Revenues to Operating Costs	78%	55%
Ratio of Local Support Revenues to Operating Costs Minus Exclusions	87%	59%

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**FRESNO ECONOMIC  
OPPORTUNITIES COMMISSION**

**RURAL CONSOLIDATED  
TRANSPORTATION SERVICE AGENCY**

FINANCIAL STATEMENTS  
WITH ACCOMPANYING INFORMATION  
FOR THE YEARS ENDED JUNE 30, 2020  
AND JUNE 30, 2019

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
RURAL CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**FINANCIAL STATEMENTS WITH ACCOMPANYING INFORMATION  
YEARS ENDED JUNE 30, 2020 AND 2019**

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**INDEPENDENT AUDITORS' REPORT**

Board of Commissioners  
Fresno Economic Opportunities Commission

**Report on the Financial Statements**

We have audited the accompanying financial statements of Fresno Economic Opportunities Commission's Rural Consolidated Transportation Service Agency, which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Fresno Economic Opportunities Commission's Rural Consolidated Transportation Service Agency's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fresno Economic Opportunities Commission's Rural Consolidated Transportation Service Agency, as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Note 1, the financial statements present only Rural Consolidated Transportation Service Agency's financial statements and do not present the financial position of Fresno Economic Opportunities Commission as of June 30, 2020 and 2019, the changes in financial position, or, where applicable, its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Other Matter - Report on Supplemental Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. Our audit was also made for the purpose of determining compliance with the applicable statutes, rules, and regulations of the Transportation Development Act, and the allocation instructions and resolutions of the Fresno Council of Governments for the years ended June 30, 2020 and 2019. The accompanying supplementary information on pages 10-12, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole, and the funds allocated to, and received by the Fresno Economic Opportunities Commission's Rural Consolidated Transportation Service Agency were expended in conformance with applicable statutes, rules and regulations of the Transportation Development Act and the allocation instructions and resolutions of the Fresno Council of Governments for the years ended June 30, 2020 and 2019.

KAKU & MERSINO, LLP

December 4, 2020

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**RURAL CONSOLIDATED TRANSPORTATION SERVICE AGENCY**  
 STATEMENT OF FINANCIAL POSITION  
 JUNE 30, 2020 and 2019

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
<b>ASSETS</b>		
Current Assets		
Accounts Receivable	\$ 552,305	\$ 631,577
	<hr/>	<hr/>
Total Current Assets	552,305	631,577
	<hr/>	<hr/>
Property and Equipment	868,442	868,442
Less Accumulated Depreciation	(784,650)	(692,660)
	<hr/>	<hr/>
Net Property and Equipment	83,792	175,782
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<u>\$ 636,097</u>	<u>\$ 807,359</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Interfund Payable	\$ 475,310	\$ 642,235
Refundable Advances	87,652	-
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	562,962	642,235
	<hr/>	<hr/>
Net Assets		
Net Assets without Donor Restrictions	73,135	165,124
	<hr/>	<hr/>
<b>TOTAL NET ASSETS</b>	73,135	165,124
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 636,097</u>	<u>\$ 807,359</u>

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The accompanying notes are an integral part of the financial statements.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**RURAL CONSOLIDATED TRANSPORTATION SERVICE AGENCY**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEARS ENDED JUNE 30, 2020 and 2019**

	Year Ended June 30, 2020	Year Ended June 30, 2019
<b>Changes in Net Assets without Donor Restrictions</b>		
Revenue and Support		
Special Transit Fares	\$ 1,198,342	\$ 1,529,627
School Bus Service Revenues	204,861	127,711
Auxiliary Transportation Revenues	288,051	163,981
Local Transportation Fund	463,300	525,274
Community Services Block Grant	-	446,871
Non-Transportation Revenue	-	-
<b>TOTAL REVENUES AND SUPPORT</b>	<u>2,154,554</u>	<u>2,793,464</u>
Program Expenses		
Labor	863,935	1,144,465
Fringe Benefits	356,282	449,396
Services	288,745	254,809
Materials & Supplies	261,954	396,365
Utilities	26,212	61,230
Casualty & Liability Costs	74,523	146,693
Purchased Transportation	173,052	173,002
Miscellaneous	10,474	16,106
Leases & Rentals	4,596	4,197
<b>TOTAL PROGRAM EXPENSES</b>	<u>2,059,773</u>	<u>2,646,263</u>
General and Administrative Expenses:		
Administrative Services	94,781	147,201
<b>TOTAL EXPENSES</b>	<u>2,154,554</u>	<u>2,793,464</u>
<b>EXCESS OF REVENUES AND SUPPORT OVER EXPENSES</b>	<u>-</u>	<u>-</u>
Other Revenues/(Expenses)		
Depreciation - Grant Funded Assets	(91,989)	(99,926)
Total Other Revenues/(Expenses)	<u>(91,989)</u>	<u>(99,926)</u>
<b>INCREASE/(DECREASE) IN NET ASSETS</b>	(91,989)	(99,926)
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>165,124</u>	<u>265,050</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 73,135</u>	<u>\$ 165,124</u>

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The accompanying notes are an integral part of the financial statements.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**RURAL CONSOLIDATED TRANSPORTATION SERVICE AGENCY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2020 and 2019**

	Year Ended <u>June 30, 2020</u>	Year Ended <u>June 30, 2019</u>
Cash Flows From Operating Activities		
Reconciliation of Changes in Net Assets to Net Cash		
Increase/(Decrease) in Net Assets	\$ (91,989)	\$ (99,926)
Depreciation	91,989	99,926
Change in operating assets and liabilities		
(Increase)/Decrease in Accounts Receivable	79,272	(439,703)
Increase/(Decrease) in Interfund Payable	(166,924)	439,703
Increase/(Decrease) in Refundable Advance	87,652	-
	<hr/>	<hr/>
<b>Net Cash Provided (Used) By Operating Activities</b>	<hr/> -	<hr/> -
Cash Flows From Investing Activities		
	<hr/> -	<hr/> -
<b>Net Cash Provided (Used) By Investing Activities</b>	<hr/> -	<hr/> -
Cash Flows From Financing Activities		
	<hr/> -	<hr/> -
<b>Net Cash Provided (Used) By Financing Activities</b>	<hr/> -	<hr/> -
<b>Net Increase (Decrease) in Cash</b>	-	-
<b>Cash at Beginning of Year</b>	<hr/> -	<hr/> -
<b>Cash at End of Year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
RURAL CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019**

**Note 1. NATURE OF ACTIVITIES**

Fresno Economic Opportunities Commission (the "Agency") is a California non-profit organization formed in August 1965. The Agency is a local community human services agency that provides assistance to economically and socially disadvantaged persons in the Fresno County region through various types of health and welfare services and programs. The majority of the Agency's funding is supported by grants from federal, state, and local governments, with additional sources of revenues from fees for services, in-kind and donor contributions.

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
RURAL CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019**

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
RURAL CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019**

**Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**Income Tax Status**

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**Use of Estimates**

**DRAFT**

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**Subsequent Events**

Management has evaluated subsequent events through December 4, 2020, the date the financial statements were available to be issued.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
RURAL CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019**

**Note 3. PROPERTY AND EQUIPMENT**

Property and equipment consist of the following:

	<u>Useful Life</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Vehicles	5 Years	\$ 868,442	\$ 868,442
Total		<u>868,442</u>	<u>868,442</u>
Accumulated Depreciation		<u>(784,650)</u>	<u>(692,660)</u>
Net Property & Equipment		<u>\$ 83,792</u>	<u>\$ 175,782</u>

Depreciation for property and equipment acquired with grant funds for the years ended June 30, 2020 and 2019 amounts to \$91,989 and \$99,926, respectively.

**Note 4. CONCENTRATIONS OF CREDIT RISK**

Financial instruments that potentially subject the Agency to concentrations of credit risk consist principally of cash balances and grant receivables. The Agency maintains cash balances at several financial institutions located in Fresno, California and one in San Francisco, California. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000.

Concentration of credit risk with respect to grant receivables are limited due to receivables being from government agencies.

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The Agency contributes to a defined contribution pension plan which covers substantially all employees of the Agency. Generally, the Agency contributes an amount equal to five percent (5%) of the compensation earned by each eligible employee. Employer contributions are vested immediately. Annual contributions are disclosed in the Agency's organization-wide audit.

**Note 6. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The Agency's liquidity and availability of financial assets are reported on the Agency's annual audit. Rural CTSA's financial assets primarily consists of cash which is recorded at the Agency's level.

**ACCOMPANYING INFORMATION**

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**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
RURAL CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**SCHEDULE OF LOCAL TRANSPORTATION FUNDS ALLOCATED AND DISBURSED  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Year Ended June 30, 2020</u>		
	<u>Operations</u>	<u>Capital</u>	<u>Total</u>
Amount approved and allocated by Fresno Council of Governments (4.5 LTF Funds)	\$550,952	\$ -	\$550,952
Carryover available	-	-	-
Transfer from Capital	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$550,952</u>	<u>\$ -</u>	<u>\$550,952</u>
Net reimbursable costs submitted by the Agency Rural CTSA	\$463,300	\$ -	\$463,300
Local match for capital projects	<u>-</u>	<u>-</u>	<u>-</u>
Net amount disbursed during the period	<u>463,300</u>	<u>-</u>	<u>463,300</u>
Amount due from contractor	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Amount available for carryover	<u>\$ 87,652</u>	<u>\$ -</u>	<u>\$ 87,652</u>

DRAFT

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
RURAL CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**SCHEDULE OF LOCAL TRANSPORTATION FUNDS ALLOCATED AND DISBURSED  
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Year Ended June 30, 2019</u>		
	<u>Operations</u>	<u>Capital</u>	<u>Total</u>
Amount approved and allocated by Fresno Council of Governments (4.5 LTF Funds)	\$525,274	\$ -	\$525,274
Carryover available	-	-	-
Transfer from Capital	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$525,274</u>	<u>\$ -</u>	<u>\$525,274</u>
Net reimbursable costs submitted by the Agency Rural CTSA	\$525,274	\$ -	\$525,274
Local match for capital projects	<u>-</u>	<u>-</u>	<u>-</u>
Net amount disbursed during the period	<u>525,274</u>	<u>-</u>	<u>525,274</u>
Amount due from contractor	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Amount available for carryover	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DRAFT

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION  
RURAL CONSOLIDATED TRANSPORTATION SERVICE AGENCY**

**SCHEDULE OF REVENUE RATIOS FOR TRANSIT SERVICES  
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	<u>Year Ended June 30, 2020</u>	<u>Year Ended June 30, 2019</u>
Ratio of Fare Revenues to Operating Costs	68%	63%
Ratio of Local Support Revenues to Operating Costs Minus Exclusions	82%	69%

**DRAFT**

## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Internal Audit
<b>Agenda Item #:</b> 12 – C – 3	<b>Director:</b> Susan Shiomi
<b>Subject:</b> Audit and Tax Service Provider	<b>Officer:</b> Jim Rodriguez

### Recommended Action

The Audit Committee recommends approval for full Board consideration the engagement of Hudson Henderson & Company Inc. to perform audit and tax services for Fresno EOC and Fresno CDFI for a three-year period in the amount of \$97,970 per year.

### Background

Following the Nonprofit Integrity Act of 2004 – SB 1262, the Fresno EOC Board of Commissioners approved the establishment of the Audit Committee. In fulfilling its financial oversight responsibilities, the audit committee monitors the selection, independence, and performance of the independent auditors.

### Fiscal Impact

A request for proposal for an external audit firm to provide audit and tax services was released. A public notice was issued in The Business Journal and three CPA firms submitted proposals. The proposals were reviewed by a five-person review team. The proposals were evaluated for the following:

- the bidder's understanding of the work to be performed;
- the bidder's prior experience of Fresno EOC programs;
- the bidder's organization, size, and structure; and
- the bidder's qualifications and experience of staff.

Based on the analysis of each bid, the review team selected the engagement of The Pun Group. However, upon further review, The Pun Group was not designated by the State Controller's Office to perform audits of K-12 Local Education Agencies. The second ranked firm Hudson Henderson & Company Inc. was selected. The review team's justification was as follows:



- 1) The Hudson Henderson & Company Inc. is a local full-service accounting firm comprised of four (4) professionals with familiarity of Fresno EOC's Head Start program.
- 2) The Hudson Henderson & Company Inc. has received a peer review rating of pass in their most recent review.
- 3) There were no hidden costs with Hudson Henderson. Although another firm was the lowest bidder, the bid states in fine print that the firm will charge \$3,000 for each additional major program.
- 4) Fresno EOC requires the bidder to be listed on the Certified Public Accountants Directory Service (CPADS) for K-12 Local Education Agency audits, as provided by the California State Controller's Office. Hudson Henderson & Company is listed on CPADS. The lowest bidder was not listed on the CPADS list.

	Hudson Henderson	Moss Adams LLP	The Pun Group
Total Points by Ranking	11	12	7
Price	\$97,970	\$198,350+	\$70,705+

## Conclusion

If approved by the full Board, this item will move forward.

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**EVALUATION OF BIDS IN RESPONSE TO AUDIT AND TAX SERVICES RFP**  
**Cumulative Scores**

		Points Possible	Hudson Henderson	Moss Adams	Pun Group
1	<u>Bidder's understanding of work to be performed:</u>	10	43	49	43
	a. Adequate coverage				
	b. Realistic time estimated of each audit step				
2	<u>Prior audit experience:</u>	30	108	132	120
	a. Auditing private 501c(3) non-profit agencies				
	b. Organization-wide A-133 single audits				
	c. Charter school audits				
	d. Transit audits				
	e. Community Development Financial Institution audits				
3	<u>Organization, size, structure:</u>	20	73	87	93
	a. Adequate organization/size of the firm				
	b. Small, women and/or minority business				
	c. Diversity of staff				
	d. Results of Peer Review				
4	<u>Qualifications of staff:</u>	15	60	74	61
	a. Audit team staffing				
	b. Overall supervision to be exercised				
	c. Prior experience of individual team members				
5	<u>Other services and/or products to be provided:</u>	5	22	20	23
6	<u>Price:</u>	20	91	45	85
	Total Possible Points and Score	100	397	407	425

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**EVALUATION OF BIDS IN RESPONSE TO AUDIT AND TAX SERVICES RFP**  
**Total Ranking of Bids**

	FIRM NAME		
	Hudson Henderson Company, Inc.	Moss Adams LLP	The Pun Group
Daniel Parra	<u>3</u>	<u>2</u>	<u>1</u>
Pastor Bruce McAlister	<u>3</u>	<u>1</u>	<u>2</u>
Jim Rodriguez	<u>1</u>	<u>3</u>	<u>2</u>
Arthur Montejano	<u>2</u>	<u>3</u>	<u>1</u>
Susan Shiomi	<u>2</u>	<u>3</u>	<u>1</u>
Total Points	<u><b>11</b></u>	<u><b>12</b></u>	<u><b>7</b></u>
Ranking	2	3	1
Bid Price	\$97,970	\$198,350+	\$70,705+



## 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 Heinrich	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



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Finance
<b>Agenda Item #:</b> 12 – D – 2	<b>Officer:</b> Rebecca Heinrich
<b>Subject:</b> Financial Reports: September 2020	<b>Officer:</b> Jim Rodriguez

### Recommended Action

Due to technical difficulties, the Finance Committee was unable to review and accept the unaudited consolidated Financial Statements as of September 2020 and accept the unaudited Financial Status Report for the Head Start 0-5 program as of September 2020. Therefore, staff is bringing this item for full Board consideration.

### 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. September 220 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 September 30, 2020, the Agency had preliminary revenue of \$93.4 million, including \$26.7 million of in-kind contributions, and net operating surplus of \$224,660. In comparison, the Agency had revenue of \$95.0 million including in-kind of \$26.5 million as of the corresponding period of the preceding year.

#### (B) Head Start 0-5 Financial Status Report for the following areas:

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

The request to carryover funding from 2019 into 2020 was approved by HHS

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION**  
**STATEMENT OF ACTIVITIES**  
For The Nine Month Period Ended September 30, 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 SEPTEMBER 2020</b>	<b>BUDGET BALANCE REMAINING</b>	<b>ACTUAL JAN - DEC 2019</b>	<b>ACTUAL SEPTEMBER 2019</b>	<b>ACTUAL 2020 vs 2019 Differences</b>
<b>REVENUES AND SUPPORT</b>						
GRANT REVENUE	\$ 82,029,680	\$ 49,571,459 60%	\$ 32,458,221	72,958,177	\$ 51,279,402	(1,707,943)
GRANT REVENUE - LENDING CAPITAL	-	438,674	(438,674)	1,780,014	131,700	306,974
CHARGES FOR SERVICES	16,426,275	12,410,852 76%	4,015,423	15,642,372	12,150,106	260,746
OTHER PROGRAM REVENUE	3,536,400	2,355,982 67%	1,180,418	4,312,232	2,708,887	(352,905)
CONTRIBUTIONS	69,685	76,560 110%	(6,875)	327,748	308,617	(232,057)
MISCELLANEOUS INCOME	219,265	91,759 42%	127,506	244,210	289,694	(197,935)
INTEREST & INVESTMENT INCOME	96,000	69,113 72%	26,887	182,609	141,512	(72,399)
AFFILIATE INTEREST INCOME	977,720	709,617 73%	268,103	957,410	630,405	79,212
RENTAL INCOME	1,256,595	955,367 76%	301,228	1,242,500	931,872	23,495
<b>TOTAL CASH REVENUE</b>	<b>\$ 104,611,620</b>	<b>\$ 66,679,383 64%</b>	<b>\$ 37,932,237</b>	<b>\$ 97,647,272</b>	<b>\$ 68,572,195</b>	<b>(1,892,812)</b>
IN KIND REVENUE	\$ 32,991,055	\$ 26,734,709 81%	\$ 6,256,346	36,675,481	\$ 26,477,503	257,206
<b>TOTAL REVENUE &amp; SUPPORT</b>	<b>137,602,675</b>	<b>93,414,092 68%</b>	<b>44,188,583</b>	<b>134,322,753</b>	<b>95,049,698</b>	<b>(1,635,606)</b>
<b>EXPENDITURES</b>						
PERSONNEL COSTS	\$ 66,198,180	\$ 44,082,855 67%	\$22,115,325	59,731,920	\$ 44,334,203	(251,348)
ADMIN SERVICES	5,810,400	3,189,903 55%	2,620,497	5,030,645	3,612,654	(422,751)
PROFESSIONAL SERVICES - AUDIT	103,915	62,880 61%	41,035	95,682	71,814	(8,934)
CONTRACT SERVICES	11,712,675	4,726,502 40%	6,986,173	9,082,693	6,101,676	(1,375,174)
FACILITY COSTS	5,345,730	4,234,539 79%	1,111,191	5,145,268	3,741,729	492,810
TRAVEL, MILEAGE, VEHICLE COSTS	2,691,175	1,269,084 47%	1,422,091	2,903,417	2,081,162	(812,078)
EQUIPMENT COSTS	1,717,700	725,203 42%	992,497	1,568,645	892,132	(166,929)
DEPRECIATION - AGENCY FUNDED	345,000	271,614 79%	73,386	343,291	257,399	14,215
OFFICE EXPENSE	1,877,600	2,037,390 109%	(159,790)	1,804,779	1,400,726	636,664
INSURANCE	804,060	549,144 68%	254,916	761,139	541,975	7,169
PROGRAM SUPPLIES & CLIENT COSTS	7,625,880	5,014,406 66%	2,611,474	6,834,280	5,038,296	(23,890)
INTEREST EXPENSE	145,275	230,756 159%	(85,481)	146,633	78,203	152,553
OTHER COSTS	234,030	60,447 26%	173,583	1,331,511	156,892	(96,445)
<b>TOTAL CASH EXPENDITURES</b>	<b>\$ 104,611,620</b>	<b>\$ 66,454,723 64%</b>	<b>\$ 38,156,897</b>	<b>94,779,903</b>	<b>\$ 68,308,861</b>	<b>(1,854,138)</b>
IN KIND EXPENSES	\$ 32,991,055	\$ 26,734,709 81%	\$ 6,256,346	36,675,481	\$ 26,477,503	257,206
<b>TOTAL EXPENDITURES</b>	<b>137,602,675</b>	<b>93,189,432 68%</b>	<b>44,413,243</b>	<b>131,455,384</b>	<b>94,786,364</b>	<b>(1,596,932)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ 224,660</b>	<b>\$ (224,660)</b>	<b>\$ 2,867,369</b>	<b>\$ 263,334</b>	<b>(38,674)</b>
<b>OTHER INCOME / EXPENSE</b>						
TRANSIT GRANT ASSET DEPRECIATION		(288,812)	288,812	(414,107)	(298,736)	9,924
<b>NET SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ (64,152)</b>	<b>64,152</b>	<b>\$ 2,453,262</b>	<b>\$ (35,402)</b>	<b>(28,750)</b>

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

	<b>2020</b>	<b>2019</b>	<b>Differences</b>
<b>ASSETS</b>			
CASH & INVESTMENTS	\$ 13,902,301	\$ 11,823,179	\$ 2,079,122
ACCOUNTS RECEIVABLE	8,367,239	7,639,423	727,816
PREPAIDS/DEPOSITS	250,272	205,813	44,459
INVENTORIES	179,569	140,307	39,262
PROPERTY, PLANT & EQUIPMENT	13,964,320	14,744,199	(779,879)
NOTES RECEIVABLE (net)	15,749,631	13,782,719	1,966,912
<b>TOTAL ASSETS</b>	<b>\$ 52,413,332</b>	<b>\$ 48,335,640</b>	<b>\$ 4,077,692</b>
<b>LIABILITIES</b>			
ACCOUNTS PAYABLE	\$ 2,193,134	\$ 1,976,622	\$ 216,512
ACCRUED PAYROLL LIABILITIES	3,009,315	4,040,999	(1,031,684)
DEFERRED REVENUE	439,164	101,249	337,915
NOTES PAYABLE	12,511,649	12,274,209	237,440
HEALTH INSURANCE RESERVE	3,400,334	2,315,775	1,084,559
OTHER LIABILITIES	2,295,127	2,004,865	290,262
<b>TOTAL LIABILITIES</b>	<b>\$ 23,848,723</b>	<b>\$ 22,713,719</b>	<b>\$ 1,135,004</b>
<b>FUND BALANCE</b>			
CURRENT OPERATING EARNINGS (YTD)	\$ 224,660	\$ 263,334	\$ (38,674)
UNRESTRICTED NET ASSETS	15,156,486	12,132,193	3,024,293
REVOLVING LOAN FUND	2,788,196	2,366,895	421,301
INVESTMENT IN GENERAL FIXED ASSETS	10,395,267	10,859,499	(464,232)
<b>TOTAL FUND BALANCE</b>	<b>\$ 28,564,609</b>	<b>\$ 25,621,921</b>	<b>\$ 2,942,688</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 52,413,332</b>	<b>\$ 48,335,640</b>	<b>\$ 4,077,692</b>



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

Description	Head Start - Basic				Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
<b>Personnel</b>	\$21,816,613	\$1,442,063	\$12,046,308	\$9,770,305				
<b>Fringe Benefits</b>	7,995,804	\$674,879	5,697,655	2,298,149				
<b>Total Personnel</b>	<b>29,812,417</b>	<b>\$2,116,941</b>	<b>17,743,962</b>	<b>12,068,455</b>				
<b>Travel</b>	10,977	-	15	10,962	-	-	-	-
<b>Equipment*</b>	-	-	-	-	-	-	-	-
<b>Supplies</b>	1,944,238	62,987	901,978	1,042,260	43,156	(0)	4,756	38,400
<b>Contractual</b>	1,196,672	90,333	738,151	458,521	468	(0)	43	425
<b>Facilities / Construction</b>								
<b>Other:</b>								
Food Cost	1,040,745	101,915	796,997	243,748				
Transportation	580,105	2,073	285,539	294,566				
Staff Mileage	219,774	6,530	100,631	119,143				
Field Trips, including Transportation	34,783	-	-	34,783				
Space	748,831	76,436	609,455	139,376				
Utilities / Telephone / Internet	498,258	30,666	281,975	216,283				
Publication/Advertising/Printing	42,168	5,547	30,275	11,893				
Repair/Maintenance Building	471,703	14,864	197,341	274,362				
Repair/Maintenance Equipment	97,900	8,706	17,822	80,078				
Property & Liability Insurance	154,446	13,997	106,128	48,318				
Parent Involvement / CWPC	78,859	68	10,313	68,546				
Other Costs*	36,657	2,333	72,159	(35,502)				
<b>Staff &amp; Parent Training</b>					319,424	22,785	63,114	256,310
<b>Total Direct Charges</b>	<b>\$36,968,533</b>	<b>\$2,533,396</b>	<b>21,892,741</b>	<b>\$15,075,792</b>	<b>\$363,048</b>	<b>22,785</b>	<b>\$67,913</b>	<b>\$295,135</b>
<b>Total Indirect Charges</b>	<b>\$2,701,311</b>	<b>\$190,005</b>	<b>\$1,641,956</b>	<b>\$1,059,355</b>	<b>\$27,228</b>	<b>\$1,708</b>	<b>\$5,093</b>	<b>\$22,135</b>
<b>Total Federal Expenditures</b>	<b>\$39,669,844</b>	<b>\$2,723,401</b>	<b>23,534,697</b>	<b>\$16,135,147</b>	<b>\$390,276</b>	<b>24,493</b>	<b>\$73,006</b>	<b>\$317,270</b>
% of Annual Budget Expended to Date			59%				19%	
<b>Non-Federal Share</b>	<b>\$8,955,825</b>	<b>\$680,850</b>	<b>\$5,883,674</b>	<b>\$3,072,150</b>	<b>\$97,569</b>	<b>\$6,123</b>	<b>\$18,251</b>	<b>\$79,318</b>

**Credit Card Expenses: Credit card statement dated 9/1/20 - 9/30/20**  
**September 2020 expenses**

Staff Training	\$	9,600	In Great Kids- virtual seminar for Pre schoolers
Staff Training	\$	4,453	Childplus - online training
Staff Training		197	Zoom - In-service meeting
Staff Training Supplies	\$	2,189	American Red Cross- CPR Training
Office Supplies	\$	1,244	Amazon.com-pens, small calculators, tape dispenser, scissors, file boxes, other supplies
Program Supplies - Classroom		299	Target & Walmart - diapers, kids cubes, abc foam shapes,
Contract Services-Facility repair	\$	230	AZUGA - vehicle tracking maintenance support vehicles
	\$	18,212	

Fresno Economic Opportunities Commission  
Head Start/Early Head Start Financial Status  
Monthly Report  
September 30, 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	(0)	6,481	359,895
Contractual	429,400	24,755	73,208	356,192
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	1,419	6,816	47,884
Staff & Parent Training	-	-	-	-
<b>Total Direct Charges</b>	<b>2,001,636</b>	<b>\$26,173</b>	<b>\$86,505</b>	<b>\$1,915,131</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>\$26,173</b>	<b>\$86,505</b>	<b>\$1,915,131</b>
% of Annual Budget Expended to Date			4%	
<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  
September 30, 2020

Description	Early Head Start - Basic				Early Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$3,242,979	\$199,633	\$1,984,476	\$1,258,503	\$44,714	\$0	\$0	\$44,714
Fringe Benefits	736,872	\$72,267	691,230	45,642	11,608	\$0	-	11,608
<b>Total Personnel</b>	<b>3,979,851</b>	<b>271,900</b>	<b>2,675,706</b>	<b>1,304,145</b>	<b>56,322</b>	<b>-</b>	<b>-</b>	<b>56,322</b>
Travel	-	-	-	-	-	-	-	-
Equipment*	-	-	-	-	-	-	-	-
Supplies	312,185	13,056	156,063	156,122	1,500	-	-	1,500
Contractual	155,811	8,036	133,404	22,407	128	-	18	110
Facilities / Construction	616,000							
Other:								
Food Cost	10,638	2,167	11,057	(419)				
Transportation	3,371	356	3,265	106				
Staff Mileage	37,680	90	10,023	27,657				
Field Trips, including Transportation	-	-	-	-				
Space	77,171	12,942	107,007	(29,836)				
Utilities / Telephone / Internet	67,717	6,863	59,091	8,626				
Publication/Advertising/Printing	5,640	(0)	4,565	1,075				
Repair/Maintenance Building	77,484	1,881	9,613	67,871				
Repair/Maintenance Equipment	18,150	1,279	1,447	16,703				
Property & Liability Insurance	20,007	1,892	14,375	5,632				
Parent Involvement / CWPC	4,630	(0)	621	4,009				
Other Costs*	7,626	432	4,489	3,137				
Staff & Parent Training					41,512	1,154	16,045	25,467
<b>Total Direct Charges</b>	<b>\$5,393,961</b>	<b>320,894</b>	<b>3,190,725</b>	<b>\$2,203,236</b>	<b>\$99,462</b>	<b>\$1,154</b>	<b>\$16,063</b>	<b>\$83,399</b>
<b>Total Indirect Charges</b>	<b>\$357,746</b>	<b>\$24,067</b>	<b>\$239,304</b>	<b>\$118,442</b>	<b>\$7,460</b>	<b>\$87</b>	<b>\$1,205</b>	<b>\$6,255</b>
<b>Total Federal Expenditures</b>	<b>\$5,751,707</b>	<b>344,961</b>	<b>\$3,430,029</b>	<b>\$2,321,678</b>	<b>\$106,922</b>	<b>\$1,241</b>	<b>\$17,268</b>	<b>\$89,654</b>
% of Annual Budget Expended to Date			60%				16%	
<b>Non-Federal Share</b>	<b>\$1,318,820</b>	<b>\$86,240</b>	<b>\$857,507</b>	<b>\$580,419</b>	<b>\$26,730</b>	<b>\$310</b>	<b>\$4,317</b>	<b>\$22,414</b>

Credit Card Expenses: Credit card statement dated 9/1/20 - 9/30/20	
September 2020 expenses	
Staff Training	504 Childplus & Zoom.com- online training, staff in-service
Office Supplies	240 Amazon.com - office supplies, flash drives, binders, folders
Socialization& Home Visits Supplies	705 Amazon.com- usb headset with headphones, flash drives, other office supplies
Program Supplies - Disposables	759 Target & Costco- bottled water, batteries, storage cabinets, baby bottles, plates, cups, pillows, cleaning supplies, picture frames
Meeting Costs	432 Barnes & Noble.com- Love you forever books in English and Spanish
Contract Services-Facility repair	23 AZUGA - vehicle tracking maintenance support vehicles
	\$ 2,663



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Finance
<b>Agenda Item #:</b> 12 – D – 3	<b>Director:</b> Rebecca Heinricy
<b>Subject:</b> Financial Reports: October 2020	<b>Officer:</b> Jim Rodriguez

### Recommended Action

The Finance Committee recommends 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	



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Finance
<b>Agenda Item #:</b> 12 – D – 4	<b>Director:</b> Rebecca Heinricy
<b>Subject:</b> Workers' Compensation Insurance Renewal	<b>Officer:</b> Jim Rodriguez

### Recommended Action

The Finance Committee recommends 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		2021 Church Mutual	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



### 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.

## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Finance
<b>Agenda Item #:</b> 12 – D – 5	<b>Director:</b> Rebecca Heinricy
<b>Subject:</b> Accounting Policies and Procedures Updates	<b>Officer:</b> Jim Rodriguez

### Recommended Action

The Finance Committee recommends 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.



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> Head Start
<b>Agenda Item #:</b> 12 – D – 6	<b>Director:</b> Kathleen Shivaprasad
<b>Subject:</b> HHS Head Start 2019 SF-429	<b>Officer:</b> Jim Rodriguez

### Recommended Action

The Finance Committee recommends 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

StateCA

Zip Code

93702

Zip Ext.

4505

County/Parish Fresno

CountryUSA

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: 02/28/2022				
<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 II				
<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> \$203,602		<b>Share Percentage %</b>		
<b>Federal Share:</b> \$203,602		100.00%		
<b>Non-Federal Share:</b> \$0		0.00%		
<b>Total (sum of Federal and Non-Federal Share):</b> \$203,602		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> ):					
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					
Other ( <i>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

**State**CA

**Zip Code**

93657

**Zip Ext.**

3723

**County/Parish** Fresno

**Country**USA

**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

**State**CA

**Zip Code**

93662

**Zip Ext.**

3221

**County/Parish** Fresno

**Country**USA

**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					



## BOARD OF COMMISSIONERS MEETING

<b>Date:</b> December 16, 2020	<b>Program:</b> School of Unlimited Learning
<b>Agenda Item #:</b> 12E	<b>Director:</b> Mark A. Wilson, Ed.D.
<b>Subject:</b> SOUL Conflict of Interest Code	<b>Officer:</b> Michelle L. Tutunjian

### Recommended Action

Commission's Legal Counsel, recommends approval of School of Unlimited Learning Charter Conflict of Interest Code.

### Background

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict-of-interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. Section 18730) that contains the terms of a standard conflict-of-interest code and may be incorporated by reference in an agency's code. This regulation and the attached Appendices designating positions and establishing disclosure requirements shall constitute the conflict-of-interest code of the School of Unlimited Learning Charter School.

### Fiscal Impact

Failure to adopt a Conflict of Interest Code for the School of Unlimited Learning Charter may result in the loss of the charter due to non-compliance with the aforementioned federal and state regulations.

### Conclusion

This proposed Conflict of Interest Code and the attached Appendices designating positions and establishing disclosure requirements have been reviewed by the Agency and County Counsel. Once approved for adoption by Fresno County Board of Supervisor shall constitute the Conflict of Interest Code for School of Unlimited Learning Charter.

**CONFLICT-OF-INTEREST CODE FORM**  
**School of Unlimited Learning Charter High School**

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict-of-interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. Section 18730) that contains the terms of a standard conflict-of-interest code and may be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices designating positions and establishing disclosure requirements shall constitute the conflict-of-interest code of the **School of Unlimited Learning Charter High School** ("**Charter School**").

The Form 700s for designated positions, other than the members of the **Charter School's Governing Board**, **Charter School's Principal**, and the **Fresno EOC Chief Executive Officer**, shall be filed with the Charter School. **The Charter School Governing Board**, **Charter School's Principal**, and **Fresno EOC Chief Executive Officer** are to file their original Form 700s directly with the Clerk of the Board for the Fresno County Board of Supervisors using the electronic filing system. If the Form 700s are not filed electronically, the paper Form 700 and waiver shall be filed with the **Charter School** and, upon receipt of these paper Form 700s with waivers, the **Charter School** shall make and retain a copy and forward the original to the Clerk of the Board of Supervisors.

The **Charter School** shall retain a copy of all electronically filed Form 700s, a copy of all paper Form 700s with waivers and the original Form 700s of designated positions and shall make the Form 700s available for public review, inspection, and reproduction. (Gov. Code section 81008.)

The provisions of all Conflict of Interest Codes and amendments thereto previously adopted by the Agency are hereby superseded.

## APPENDIX A

### Public Officials Who Manage Public Investments

It has been determined that positions listed below manage public investments **and will file a statement of economic interests pursuant to Government Code Section 87200**. These positions are listed for informational purposes only:

- N/A

An individual holding one of the above-listed positions may contact the Fair Political Practices Commission for assistance or written advice regarding their filing obligations if they believe that their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by Government Code Section 87200.

## DESIGNATED POSITIONS

<u>Designated Positions</u>	<u>Disclosure Categories</u>
• Charter School Governing Board	1
• Fresno EOC Chief Executive Officer	1
• Chief <del>Programs Administration</del> Officer	1
• Chief Finance Officer	1
• Chief <del>Enterprise Operations</del> Officer	1
• <del>SQUL Charter School</del> Principal	4,6
• Consultants/New Positions	*

\* Consultants are included in the list of designated positions and shall disclose pursuant to the disclosure requirements in this code subject to the following limitation:

The Fresno EOC Chief Executive Officer may determine in writing that a particular consultant, although a “designated position,” is hired to perform a range of duties that is limited in scope and thus is not required to comply fully with the disclosure requirements in this section. Such written determination shall include a description of the consultant’s duties and, based upon that description, a statement of the extent of disclosure requirements. The Fresno EOC Chief Executive Officer or his/her designee’s determination is a public record and shall be retained for public inspection in the same manner and location as this conflict-of-interest code. (Gov. Code Sec. 81008.)

## APPENDIX B DISCLOSURE CATEGORIES

Individuals holding designated positions must report their interests according to their assigned disclosure category(ies).

### Disclosure Category 1

Interests in real property located within the jurisdiction or within two miles of the boundaries of the jurisdiction or within two miles of any land owned or used by the agency; and investments and business positions in business entities, and income, including loans, gifts, and travel payments, from all sources.

### Disclosure Category 2

Interests in real property located within the jurisdiction or within two miles of the boundaries of the jurisdiction or within two miles of any land owned or used by the agency.

### Disclosure Category 3

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources, that provide services, supplies, materials, machinery, or equipment of the type utilized by the agency.

### Disclosure Category 4

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources, that provide services, supplies, materials, **machinery, or equipment of the type utilized by the designated position's division or department.**

### Disclosure Category 5

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources, that filed a claim against the agency during the previous two years, or have a claim pending.

### Disclosure Category 6

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources of the type to request an entitlement to use agency property or facilities, including, but not limited to:

- a license
- utility permit
- station vendor permit.

**FRESNO EOC FOSTER GRANDPARENT PROGRAM  
COMMUNITY ADVISORY GROUP**  
1900 Mariposa Street Innovation Room, Fresno CA 93721

Monday, September 30, 2019

9:25 AM

**MINUTES**

**I. CALL TO ORDER**

Gabriela Romero, Community Services Manager, called the meeting to order at 9:25 a.m.

**II. ROLL CALL**

Roll was called.

**Members Present (4)**

Jerome Countee, Fresno EOC Commissioner; Catherine Robles EOC Commissioner; Betty Brown, Foster Grandparent; Margarita Cortez, Foster Grandparent

**Members Absent (1)**

Zina Brown-Jenkins, EOC Commissioner

**Staff Present (3)**

Naomi Mizumoto Chief Program Officer; Gabriela Romero, Community Services Manager; Leah Struck, Volunteer Specialist

**Guest (1)**

Raquel Padilla, Fresno State student intern

**II. APPROVAL OF DECEMBER 11, 2018 MINUTES**

- A. December 11, 2018 Meeting Minutes  
Approved. All in favor.

**III. Foster Grandparent Update**

Gabriela Romero reported the funding cycle changed to new date rotation. Corporation National Community Service approved the new date rotation to July 1 - June 30 cycle to align with the academic year.

The program has 67 current senior volunteers, 3 on medical leave, 64 active, which includes two new volunteers and one returning. During the year, one volunteer has passed away and one retired.

Corporation National Community Service Program Officer will transition to a different position in Corporation National Community Service. Foster Grandparent Program will be receiving a new program officer.

**IV. Foster Grandparent Outreach**

Romero reported 67 volunteers in the program and 10 on the waiting list.

**V. Station Updates**

Romero reported 45 station agreements are active. During the year, two Head Start sites were added and two were renewed, two new elementary schools were added, and renewed Local Conservation Corps agreement. Mizumoto recommended reaching out to reinstate a volunteer at School of Unlimited Learning (SOUL).

**VI. Program Review**

Romero introduced a new intern from Fresno State, Raquel Padilla. The intern will help to build the capacity of the program. Padilla will be in office up to three days per week beginning August 2019 through May 2020.

**VII. Events and Recognitions**

Romero reported updates of the events and recognitions. She shared a new partnership with Central California Food Bank, which will contribute commodities, every other month, for Senior Volunteers. She announced the end of year recognition event to be held at Tornino's Banquet Center on December 20, 2019 at 10:00 AM.

**VIII. Upcoming FGP Volunteer In-Service Meetings**

Romero reported searching for a new location which will provide additional space for In-Service activities. She extended an invitation to all Community Advisory Group members to In-Service meetings scheduled for October 18, 2019 at Mosqueda Center and November 15, 2019 (location TBD).

**IX. Upcoming Community Advisory Group (CAG) meeting dates**

The next Community Advisory Group meeting will be held on April 30, 2020 at 10:00 a.m.

**X. Contributions / In-Kind updates**

Romero reported Food Bank donated food to the volunteers. Mosqueda Center donated the monthly meeting space. The Area on Aging provided food at In-Service meetings and staff provided additional gifts to volunteers. Select stations provided meals for volunteers during volunteer hours. Tornino's provided a discount and photo booth services for the end of the year recognition. Catholic Charities donated walkers, shower chairs, and other devices for the senior volunteers. Members discussed reaching out to other charities.

**XI. Program Needs**

Romero reported the program continues to accept donations including goods, services, and discounts to cover volunteer activities Corporation National Community Service Foster Grandparent Program does not allow to purchase.

**XII. Program Future Goals**

Romero reported plans to enroll new volunteers from the waiting list. Begin the process of hiring for the Foster Grandparent Coordinator Position.

**XIII. Open discussion**

None at this time.

**XIV. Adjournment of Meeting**

Meeting adjourned at 10:00 am.



Fresno EOC Sanctuary and Support Services  
Sanctuary Advisory Board Meeting Minutes  
Wednesday, September 16, 2020

**MINUTES**

Tom Nino, Chair <i>Social Services Representative</i>	P	Cynthia Cervantes <i>Health Representative</i>	X
Amparo Cid Fresno EOC Commissioner	X	<i>Law Enforcement - Open</i>	N/A
Amy Arambula <i>Fresno EOC Commissioner</i>	P	<i>Business Representative - Open</i>	N/A
Felipe De Jesus Perez Fresno EOC Commissioner	X	<i>Sanctuary Representatives (Varies)</i>	X
Michael Reyna <i>Fresno EOC Commissioner</i>	X		

P = Present, A = Absent, X = Excused Absence

Staff Present:

Michelle L. Tutunjian, Chief Operating Officer  
Misty Gattie-Blanco, Sanctuary Director  
Chrystal Streets, Housing Services Manager

Sarah Johnston, CVAHT Manager  
Anita Ponce, Program Assistant

**I. CALL TO ORDER**

The meeting was called to order by Tom Nino, Chair, at 12:17 p.m.

**II. ROLL CALL**

There was no quorum established

**III. APPROVAL OF AGENDA**

Requesting electronic vote for approval

**IV. APPROVAL OF PREVIOUS MINUTES**

June 18, 2020 Meeting Minutes

Requesting electronic vote for approval

**V. PROGRAM ACTIVITY REPORTS**

Requesting electronic vote for approval

Previously emailed (A-D) and distributed to the committee.

A. Permanent Housing

B. Shelters

C. Youth Bridge Housing

D. Outreach and Navigation

E. Central Valley Against Human Trafficking (CVAHT)

**VI. INFORMATION ITEMS**

Grant Tracker

Gattie-Blanco gave the committee an overview of the Grant Tracker

### Accomplishments and Challenges

Johnston provided an overview of CVAHT and highlighting emergency two-bedroom apartment in North Fresno funded by Slave2Nothing through In-N-Out. We're still waiting to hear back on Fresno County Department of Behavioral Health for funding. CVAHT is continuing to serve clients, provide emergency services and long term case management.

Arambula inquired if when there are new clients, is there an in person meeting (socially distant)? Johnston stated at the moment they are avoiding in-person meetings and are doing as much virtually as possible. The relationships with clients have not been affected by the virtual meetings. What has been affected are the support groups, there isn't much engagement and it's challenging doing outreach.

Streets shared Homeless Services is continuing to provide services, outreach team is out every day on the streets, shelters are both open, and housing staff are getting clients housed. We have a new project called Harvest Project, it is for farm workers and individuals who work in packing house (agriculture) who have been in contact or have COVID themselves, and we are able to provide them a hotel for 14 days for quarantine in conjunction with Fresno EOC Transit and Food Services for food and transportation. Additionally, in October we will be starting HEAP Project, the outreach team will recruit homeless individuals to work alongside LCC Project to clean up areas where homeless people congregate.

Arambula stated she is glad outreach team is out there providing services with or without COVID and taking every precaution necessary. Streets stated we are fortunate that our community partners and funding allow us to purchase enough PPE for staff/clients.

Gattie-Blanco shared LGBTQ+ Center has moved into their new space, which is next door. Also, MAP Services is up and running and working with WIC to see how it will be utilized while working remotely with their clients. We have hired staff for the Youth Substance Abuse Disorder Project and will be partnering with LCC for groups. LGBTQ+ Center had their annual fireworks sale and raised close to \$22,000, up \$4,000 from last year.

Arambula commented these are very difficult times, and trying to figure out how to continue doing the work. Gattie-Blanco shared all housing services staff, in particular outreach staff, are limiting their time of contact with individuals and a prime example of how to stay safe while contacting up to 70+ people in one day. Streets shared we had barriers installed in the vehicles and there are sanitation stations at the sites.

Arambula inquired how Harvest Project moving along, Gattie-Blanco shared it's been a bit slow but have had two hotel quarantine and working on streamlining. We anticipate getting an influx once testing at growers begins.

MEETING ADJOURNED at 12:40 PM

Respectfully Submitted,  
Misty Gattie-Blanco  
Sanctuary Director

**Fresno EOC/Local Conservation Corps  
Advisory Committee  
August 20, 2020**

James Hackett, Chairperson	A	Lisa Nichols	P
Francisco Del Rincon	P	Sharon Weaver	P
Angie Isaak, Vice-Chairperson	P	LCC/YouthBuild Senate Council President Or Representative	P
Daniel Martinez	A		

**Staff:**

Shawn Riggins, LCC Director  
Michelle L. Tutunjian, Chief Operating Officer  
Elisa Sgambellone, Senior Services Manager  
Caroline Garcia, YouthBuild Program Manager  
Daniel Palomera, Solar Program Manager  
Julio Lopez, Recycling Program Manager  
Alicia Garcia, Office Manager  
Joshua Soleno, Public Lands Specialist  
Lee Xiong, CalCRG Specialist  
Marcelino Rodriguez, Transitional Support Advisor  
Katy Kelly, Program Assistant II

Corpsmembers: Anthony Clay, Malcom Williams

**I. WELCOME AND CALL TO ORDER**

Shawn Riggins, LCC Director, called the meeting to order at 12:05 p.m.; roll call was called. The meeting was held via ZOOM.

**II. UPDATE ON PAST FOUR MONTHS OF COVID-19**

Shawn Riggins, LCC Director, provided an update on LCC's activities during the COVID-19 Pandemic. Shawn stated that the planning began at the Agency's retreat in March. On March 18<sup>th</sup> LCC temporary shut down and suspended operations due to the shelter in place order issued by both the Governor and the City of Fresno, the facility was closed to the public and remains closed to this day. At the same time the on-site education partner, YouthBuild Charter of California, ceased offering on-site classes and went to a virtual learning environment and continues to this day as well.

LCC resumed limited program activity in late March when the City of Fresno named recycling and construction as essential services. This allowed LCC to bring some crews back and start limited work under these two items. Also in March, local corps state wide, along with the CCC and AmeriCorps, were named in the Governor's emergency declaration as vital programs to assist in the response to COVID-19, in particular partnerships with food banks. At this time LCC began a conversation with the Central Valley Food Bank on a potential partnership.

LCC participated in weekly COVID-19 discussions and planning with the EOC Executive Team. At this time planning began to prepare the site for work under a COVID-19 environment. This included placing social distancing signage throughout the building, purchasing masks, hand sanitizer and thermo thermometers, to take individual's temperatures once returning to work, including filling out a questionnaire around COVID-19 symptoms.

Shawn also stated that in April, EOC reached out to LCC to offer work opportunities for corpsmembers. Since corpsmembers are considered trainees and not employees, they are not eligible for unemployment benefits that were being offered. Fortunately, EOC provided a couple of opportunities for corpsmembers to work. In particular, EOC Food Services provided employment for five corpsmembers who worked for over a month assisting with packaging food for food distributions.

Shawn introduced Anthony Clay, LCC Corpsmember, who shared how being able to work at this time helped him cope with COVID-19. Anthony stated that working at food services was a rewarding experience, especially knowing that the food is for people in the community who are not able to work. He was packing food and making sure that the food is of a good quality while ensuring that everyone was keeping a safe distance from each other.

Shawn stated that at the same time, in April, EOC provided an opportunity for three corpsmembers to work and help out with maintenance projects at executive offices. Two of the corpsmembers have been hired by the agency.

Shawn also shared that through one of LCC's grant, LCC provided corpsmembers with stipends. Each corpsmember received a stipend of \$75.00 for two pay period and a stipend of \$50.00 each for an additional two pay periods. This is money they were not expecting to receive and they were very appreciative.

Shawn shared how the national issue of social injustice has impacted the LCC. In March the death of Ahmaud Arbery, who was jogging and was murdered, and the unfortunate circumstances that happened with George Floyd in May, brought out social unrest nationwide which persists to this day. Due to the relationships that the southwest community, including the local corps and YouthBuild program, have developed with the Southwest Policing District, in particular Bringing Broken Neighborhoods Back To Life, Fresno has been able to avoid much of the chaos which occurred in other cities. Recently the LCC was asked to speak about this partnership in a virtual nationwide AmeriCorps Conference with approximately 300 people in attendance. In partnership with EOC's communications department, a video was produced for this conference. The video was shared with the committee members, comments followed.

Shawn informed the Committee of the passing of Maria Else, former LCC POPS Program Manager, and recently the YouthBuild Charter School of California's registrar and counselor. Maria passed unexpectedly in June.

In July, LCC started to re-integrate staff and corpsmembers back to the workplace after agency staff conducted a COVID-19 inspection and determined that LCC was ready to open and provide limited services. LCC continues to be closed to the public even though the food distributions resumed this month. LCC will revisit opening to the public in September due to the rising numbers of COVID-19.

After months of planning and working with the Central Valley Food Bank, LCC entered into an agreement in mid-July and has placed 12 corpsmembers at this site working Monday-Friday, 7 a.m. – 12:30 packaging food. As of this date they have packaged just under 63,000 pounds of food that will be distributed to those who are not able to obtain food due to COVID-19.

Malcom Williams, LCC corpmember, was introduced to shared his experience working at the Central Valley Food Bank. Malcom stated that seeing people driving up to the food bank to get food has impacted him, and stated that it feels good to know that in some way he is helping the community and that people are not going hungry because of the work he and his peers are doing. Malcom also stated that he feels that this is more than a job and that he is doing something meaningful.

In addition, Malcom stated that the most challenging part of working at the food bank has been filling and organizing orders for churches and other community organizations, and working in stations with hundreds of boxes that need to be filled quickly. These boxes need to be filled at a steady pace so that all the stations run smoothly and don't get backed up, and finds it difficult to keep the same pace thru the entire shift. Malcom stated that the work stations are at a social distance, and everyone has to follow the COVID-19 guidelines.

### III. REVIEW AND APPROVAL OF MINUTES:

M/S/C – Isaak/Nichols to approve the August 19, 2019 and February 21, 2020 meeting minutes. All in favor.

### IV. WORK TRAINING PROJECTS

A detailed list of work training projects was distributed at the meeting along with the Advisory Committee agenda packet. Several projects were highlighted. Shawn Riggins provided a brief update on LCC's activities/events since last Committee meeting as follows:

Shawn Riggins shared that the LCC submitted a Fatherhood (POPS) grant application in July and is anxiously awaiting the results. This grant application included fifteen partners.

LCC is also in the process of beginning work on a Prop 84 grant application in the amount of \$92,000.00 to build a structure to store and protect equipment, and possibly install a solar system on top of this structure.

Shawn stated that LCC has completed a couple of projects with the Fresno Housing Authority, completed the annual fire break project for the San Joaquin River Conservancy, and the crew is back at the San Joaquin River, on a limited capacity, working on the invasive species removal project in partnership with the San Joaquin River Parkway and Conservation Trust.

Joshua Soleno, Public Lands Specialist, provided an update on the Central Valley Forestry Corps, a partnership with the Fresno WIB and Reedley College. Joshua stated in addition to the regular challenges of starting a new program the program also experienced the challenges of COVID-19 and had to quickly adapt and overcome these challenges to ensure that the first cohort was successful. Of the original ten participants, nine graduated from the program, and of the nine, four were hired with permanent full time positions with a private logging organization, Messer Logging, the other five are seeking employment with the U.S. Forest Service and/or CalFire.

Joshua also stated that staff is actively recruiting 20 participants for the second cohort, which will begin September 14th. Currently 13 participants have completed orientation. The final orientation is scheduled for Monday, August 24<sup>th</sup>. A plan has been developed to provide this education in a

safe manner, following the COVID-19 guidelines. At the completion of the 20-week training, participants will receive up to twelve college units from Reedley College's Natural Resources Program, in addition to nationally recognized certifications and job placement services. Project goal is to train 75 individuals.

Caroline Garcia, YouthBuild Program Manager, provided an update on the YouthBuild program. Caroline stated that staff has been working very closely with the U.S Department of Labor (DOL) in transitioning to virtual programming. DOL has encouraged all programs to move to virtual programming due to the pandemic. Crew supervisors are creating videos at the construction worksite and Self-Help Enterprises (SHE), LCC's construction partner, has been very helpful to staff creating the videos. Currently in the process of enrolling students for the new grant that was awarded to LCC earlier this year.

Caroline also provided an update on the YouthBuild AmeriCorps program. Caroline stated that enrollment continues in the education award program. Program enrollment for the 2018-2019 and 2019-2020 cycles have been completed. Due to the pandemic, AmeriCorps has created some flexibility around suspensions and exits of members in the education awards. Members who have completed over 50% of their service hours are eligible to receive their full education award upon exit from the program. Both YouthBuild AmeriCorps and DOL programs have been flexible with enrollments, exits, and placement requirements due to the pandemic.

Lee Xiong, Cal CRG Specialist, provided an update on the Cal CRG program. Lee stated that she has been working both remotely and in the office and has completed the database for service and data collection, scheduling appointments with the service providers, and continues to work with the partners on MOUs.

Daniel Palomera, Solar Program Manager, provided an update on the solar project. Daniel stated that the program has not been able to provide homeowners with the weatherization services at this time due to the pandemic, this service has been suspended until further notice. During this time one-on-one trainings have been provided to corpsmembers, this allows staff to focus more on individual needs rather the group needs, as well as providing them information on solar careers such as customer service, sales, planning and solar panel maintenance. Six solar jobs are in progress with an additional six that are in the planning process at the City of Fresno. A total of 9 installations have been completed. Outreach efforts continue at LCC's monthly food distributions.

Julio Lopez, Recycling Program Manager, provided an update on LCC's recycling program. Julio stated that the recycling program has been working with a limited crew, one supervisor and two corpsmembers, due to the pandemic. Due to the closure of schools, bars, and restaurants; crews have not been able to collect CRV product from these sites. However, crews have been busy collecting e-waste, tires, and working on the oil route. The buyback center has remained open to the public operating four days per week, and continues to provide services to the Friant residents and to City of Fresno residents who would like to drive to Friant to sell their recyclable products.

Julio also stated that LCC is in process in finalizing a contract, with a mattress recycling company, to recycle mattress in the next few months, and is working on developing a virtual training program on recycling education and the recycling process.

V. CORPSMEMBER/STUDENT DEVELOPMENT REPORT

In the interest of time this item was not covered.

Community Service Events

A detailed list was distributed at the meeting along with the Advisory Committee agenda packet.

Meeting Adjourned 12:57 p.m.

Respectfully Submitted,  
Shawn Riggins, Director  
Fresno EOC Local Conservation Corps

## **COUNTY-WIDE POLICY COUNCIL MINUTES**

**November 3, 2020**

CALL TO ORDER	The meeting was called to order at 6:01 p.m. by Manuel Camarillo, CWPC Chairperson via ZOOM Call.
ROLL CALL	<p>Manuel Camarillo, CWPC Chairperson stated to “Please ask a question when a topic is finished. Please be sure to give the translator time as we have a new translator, Gemma Lopez.</p> <p>Roll Call was called by Jalyssa Jenkins, CWPC Secretary. The following Representatives were present: Margarita Mancilla, Jessica Aquino, Mashona Buma, Tran Thao, Maria G. Moreno Monica Rodriguez, Rafaela Sandoval, Katrina Bridges, Luisa Ponce, Cesia Munoz, Ofelia Sandoval, Candice Liles, Veronica Aguilera, Asheligh Green Rocker, Rosio Gutierrez, Ana Torres Amezcua, Jolanna Grayson, Jalyssa Jenkins, Yessenia Magallon, Railene Zapada, Blanca Yulianna Perez Torres, Mayra Cedano-Heredia, Araceli Zavalza, Manuel Camarillo, Ily Figueroa, Margarita Diaz, Carlos Lopez, Danielle Cash, Ana Yareli Galarza, William Trigueros, Zina Brown-Jenkins, Lupe Jamie-Mileham and Jimi Rodgers,. A quorum was present.</p>
APPROVAL OF PREVIOUS CWPC MINUTES	<u>Motion</u> to approve the October 6, 2020 CWPC Minutes as written was read was made by Araceli Zavalza and seconded by Carlos Lopez. Motion carried.
COMMUNITY REPRESENTATIVE REPORTS	There were no Community Representative Reports given at tonight’s meeting.
FRESNO EOC COMMISSIONERS’ REPORT	<p>Zina Brown-Jenkins, Fresno EOC Commissioner, informed Representatives of the July 23, 2020 Special Fresno EOC Board meeting minutes. This information was sent to Representatives prior to tonight’s meeting.</p> <p>Ms. Brown-Jenkins informed Representatives of the following:</p> <ul style="list-style-type: none"><li>• Every Tuesday free COVID-19 testing at Fresno EOC Executive Plaza. Rapid Testing (85% rate) and regular testing (nasal swab) 4 days results. The positive thing it’s free.</li><li>• Mrs. Estelle Dailey has retired after 55 years at Head Start. Mrs. Dailey started with the program in 1965 in West Fresno as a Teacher’s Assistant. She personally thanked her for her hard work and dedication.</li><li>• Food meals located in various locations. Ms. Brown-Jenkins explained there are added funds until December 31 for the Food Express Bus.</li><li>• Food Distributions will be held on November 7, 2020 at Parlier at 1:00 p.m. Another distribution will take place in Del Rey on November 9, 2020 at 9:00 a.m.</li><li>• Self-Assessment Data Review Early Head Start/Head Start will take place during the week of November 16, 2020 through November 20, 2020. Orientation will take place on November 10, 2020 at 8:30 a.m. to 10:00 a.m. via ZOOM.</li></ul> <p><u>Motion</u> to approve the July 23, 2020 Special Fresno EOC Board meeting minutes as written and read was made by Jalyssa Jenkins and seconded by Ily Figueroa. Motion carried.</p>
MONTHLY FINANCIAL STATUS REPORTS	Jalyssa Jenkins, CWPC Secretary, informed Representatives of the Monthly Financial Status Report for Early Head Start and Head Start programs for September 2020. These reports were sent to Representatives prior to tonight's meeting.



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

Motion to approve the Monthly Financial Status Reports for September 30, 2020 for Early Head Start and Head Start was made by Ana Torres Amezcua and seconded by Luisa Hernandez. Motion carried.

#### ADA REPORTS

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

The Early Head Start monthly ADA for September 2020 is 68.04% for Center Base and 84.33% for Home Base.

The Head Start monthly ADA for September 2020 is 91.29% for Center Base and 72.52% for Home Base.

Motion to approve the ADA Reports for Early Head Start, Head Start Center Base and Home Base for September 2020 was made by Maria G. Moreno and seconded by Ily Figueroa. Motion carried.

#### COMMUNITY REPRESENTATIVES RECOMMENDATIONS

Patricia Gonzalez de Martinez, Early Head Start Family Engagement Coordinator and Karina Custodio, Early Head Start Family Engagement Specialist, informed Representative of the Community Representatives Recommendations for the 2020-2021 school year. This information was sent to Representatives prior to tonight's meeting

In accordance with Head Start Act 642©(2)(B)(ii) and Head Start 0 to 5 County-Wide Policy Council Bylaws under Article III, Section 1. Membership of the County-Wide Policy Council (CWPC) shall be comprised of individuals from businesses, public or private community organizations, as well as those who are familiar with resources and services for low-income children and families.

The agencies recommended are:

- FRESNO EOC WOMEN, INFANTS AND CHILDREN (WIC)
- SUPPORTIVE SERVICES
- EXCEPTIONAL PARENTS UNLIMITED (EPU)
- CENTRAL VALLEY REGIONAL CENTER (CVRC)

Alternates:

- CALIFORNIA AUTISUM CENTER & LEARNING GROUP – CENTRAL FRESNO CENTER
- FRESNO EOC HEALTH SERVICES CLINIC

Motion to approve the Community Representative Recommendation for the 2020-2021 school year was made by Jalyssa Jenkins and seconded by Araceli Zavalza. Motion carried.

#### ELECTION OF OFFICERS 2020-2021 SCHOOL YEAR

Patricia Gonzalez de Martinez, Early Head Start Family Engagement Coordinator, Marisela Acosta, Parent Engagement Coordinator and Manuel Camarillo, CWPC Chairperson, informed Representatives of the Election of Officers for the 2020-2021 school year.

Ms. Acosta explained duties and responsibilities of the CWPC officers as each position was opened up to the floor. Ms. Acosta informed delegates the terms are from November 2020 through October 2021. This information was sent to Representatives prior to tonight's meeting. Ms. Acosta explained that voting will be conducted by secret ballot if there is more than one person nominated for office.

ELECTION OF OFFICERS  
2020-2021 SCHOOL YEAR

Nominations were opened for **Chairperson**. The following persons were nominated: Carlos Lopez and Araceli Zavalza.

Motion to close nominations and to accept Carlos Lopez and Aracelia Zavalza as candidates for **Chairperson** was made by Ily Figueroa and seconded by Ana Amezcua. Motion carried.

As there were no further nominations, voting was completed by secret ballot.

**Carlos Lopez (Selma Home Base Representative) was elected Chairperson.**

Nominations were opened for **Vice-Chairperson**. The following person was nominated: Araceli Zavalza.

Motion to close nominations and accept Araceli Zavalza as **Vice-Chairperson** was made by Ashleigh Green Rocker and seconded by Maria G. Moreno. Motion carried.

**Araceli Zavalza (Romain Center Base Representative) was elected Vice-Chairperson.**

Nominations were opened for **Secretary**. The following person was nominated: Margarita Mancilla.

Motion to close nominations and to accept Margarita Mancilla as **Secretary** was made by Yessenia Magallon and seconded by Rosio Gutierrez. Motion carried.

**Margarita Mancilla (Cedarwood Center Base Representative) was elected Secretary.**

Nominations were opened for **Treasurer**. The following person was nominated: Jessica Aquino.

Motion to close nominations and accept Jessica Aquino as **Treasurer** was made by Carlos Lopez and seconded by Maria G. Moreno. Motion carried.

**Jessica Aquino (Citrus Center Base Representative) was elected Treasurer.**

Nominations were opened for **Sergeant-At-Arms**. The following person was nominated: Maria Moreno.

Motion to close nominations and accept Maria G. Moreno for **Sergeant-At-Arms** was made by Yessenia Magallon and seconded by Veronica Aguilera. Motion carried.

**Maria G. Moreno (Coalinga Home Base Representative) was elected Sergeant-At-Arms.**

Nominations were opened for **Historian**.

This position has been tabled for the next CWPC Meeting on December 1, 2020.

Ms. Gonzalez, explained that a Representative from the Early Head Start program will also sit on the CWPC Executive Board. The Early Head Start Representative was elected/nominated prior to tonight's meeting.

Early Head Start Representative for the 2020-2021 school year is Yessenia Magallon.

INSTALLATION OF NEW  
OFFICERS

Nidia Davis, Program Support Director, informed Representatives for the Installation of New Officers for the 2020-2021 school year.

## INSTALLATION OF NEW OFFICERS

Mrs. Davis, congratulated the newly elected officers for the 2020-2021 CWPC Executive Board Committee and administered the oath of office to:

Carlos Lopez	Chairperson
Araceli Zavalza	Vice-Chairperson
Margarita Mancilla	Secretary
Jessica Aquino	Treasurer
Maria G. Moreno	Sergeant-At-Arms
VACANT	Historian
Yessenia Magallon	EHS Representative

All were congratulated with a round of applause. **Motion** to approve Installation of New Officers was made by Ana Amezcua and seconded by Rosio Gutierrez. Motion carried.

## PERSONNEL COMMITTEE REPORT

Yessenia Magallon, CWPC Personnel Committee Chairperson, informed Representatives of the Personnel Committee Report, which is presented monthly to CWPC. This information was sent to Representatives prior to tonight's meeting.

Based on the newly approved Head Start 0 to 5 CWPC Bylaws, the Personnel Committee Report will no longer be an Action Item, it will be presented as an Informational Item from now on.

Ms. Magallon reported the hiring/separation/job descriptions, personnel actions of Early Head Start and Head Start staff, as well as eligibility lists created for November 3, 2020.

## QUALITY IMPROVEMENT PLAN (QIP)

Kathleen Shivaprasad, Early Care & Education Director, gave an overview of what has transpired with the Quality Improvement Plan (QIP). Mrs. Shivaprasad explained the three areas of deficiencies: Internal Controls, Cost Allocation and Filing Federal Interest. Internal controls are the checks and balances to make sure monies are being spent appropriately, cost allocation is how much each program should be paying for their space utilization at the Executive Plaza, and filing federal interest is the percentage of the building that the Federal government paid for. Therefore, when we file it you have to record how much belongs to EOC and the Federal government. Hudson Henderson & Company Inc. an Independent review firm was hired to get their expertise to resolve the concern by developing an Independent Accountants' Report. Their recommendations have been shared with the Fresno EOC Board of Commissioners and Region IX Head Start. Region IX has asked for additional information regarding the Executive Plaza, which we will be sending to them by December 31, 2020. As further information is received, it will be shared at the CWPC meetings.

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

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

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

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

## SCHOOL READINESS MEETING UPDATE

Stephanie Lambrecht, Early Head Start Child Development Coordinator informed Representatives of the School Readiness Meeting Update.

Annually, we meet with Head Start parents and staff to share and discuss the purpose of School Readiness. This meeting allows us to foster the partnership with Head Start 0 to 5 parents and share how our program provides a holistic approach to the development of the child. During the School Readiness meeting, Head Start 0 to 5 share specific information on the curriculum and its benefits to our young learners. In, addition, information is shared

SCHOOL READINESS  
MEETING UPDATE

regarding child developmental screenings and assessments, collecting and assessing data of child assessments. This data allows us to ensure we are supporting positive child outcomes and School Readiness Goals for all children 0 to 5.

Due to technical difficulties, our scheduled School Readiness meeting for October 21, 2020 was cancelled. The meeting has been rescheduled to Thursday, November 5, 2020 from 8:30 a.m. to 10:00 a.m. via ZOOM.

ANNOUNCEMENTS

Candace Liles, CWPC Historian, made the following Announcements:

- A. November 11, 2020 – Veteran’s Day Holiday – No School
- B. November 17, 2020 – Executive Board Meeting via ZOOM at 6:00 p.m.
- C. November 23-27, 2020 – Thanksgiving Week Holiday – No School
- D. December 1, 2020 – CWPC Meeting via ZOOM at 6:00 p.m.
- E. December 15, 2020 – Executive Board Meeting via ZOOM at 6:00 p.m.
- F. December 21, 2020 to January 1, 2021 – Winter Break – No School

ADJOURNMENT

There being no further business to discuss, motion to adjourn meeting was made by Jalyssa Jenkins and seconded by Maria G. Moreno. Motion carried.

The meeting adjourned at 8:30 p.m.

Submitted by:

Maritza Montoya  
Recording Secretary

(CWPC NOVEMBER 3 2020 MINUTES via ZOOM CALL FINAL) el/mm 11/23/20 - CWPC (2020-2021) (CWPC MINUTES)-



## CEO REPORT

Wednesday, December 16, 2020

### Background

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

### **COMMUNITY WIDE EFFORTS**

#### **Testing Tuesday Update**

Shantay Davies-Balch currently leads our African American COVID-19 Equity Project, which, as of November 17th, has held 13 testing events since October 1st, provided 500 tests, 800 food boxes to families, provided isolation bags to COVID-19 positive people. The efforts of Shantay, the COVID-19 Equity Project, the African American Coalition, and other partners have impacted over 3,500 residents in Fresno County. Visit the [African American Coalition website](#) for more details.

#### **COVID-19 Equity Project and the African American Coalition**

Dr. Nadine Burke Harris, our California Surgeon General, invited Shantay Davies-Balch, our African American COVID-19 Coalition Director, to be on a panel. Shantay was one of a few Black leaders in California to serve as a panelist to talk through the African American COVID-19 response in our state. Shantay appeared on the panel on November 23rd, and it was available on the [Legislative Black Caucus Facebook page](#). A new commercial is available, the video link was sent in the CEO Connect December Newsletter. Featured in the [Modesto Bee](#).

#### **Healthy Harvest/Cosecha Sana Testing Event**

Our first testing event took place at a facility in Parlier on December 3rd and 4th. Fresno EOC Health Services staff conducted 336 rapid COVID-19 tests for farmworkers and provided 63 flu shots. Good news, we only had 11 positive results and those individuals were provided information for Healthy Harvest wraparound services. We continue to promote The Healthy Harvest Program, a multi-county initiative to protect essential food production workers and their families in the San Joaquin Valley.

The call center has referred 338 callers and 12 have opted into Healthy Harvest. In our recent partnership with the COVID-19 Equity Project, 86 callers have been referred for in-home quarantine support.

#### **Fresno EOC Valley Apprenticeship Connections**

Raul shared his story and tugged at our hearts during the last board meeting. We

posted his story in our Poverty Fighters newsletter, and ABC30 reached out to interview Raul and VAC Assistant Director Amalia Martinez. ABC30 wanted to share Raul's story and VAC's work at the Central Valley Training Center in Selma. [Featured on ABC30.](#)

## **FRESNO EOC LEADERSHIP TEAM UPDATE**

### **Central Valley Community Foundation**

Our own Heather Brown, Chief Administrative Officer was appointed to the board of directors for the Central Valley Community Foundation.

### **Retirement Announcement**

Head Start 0 to 5 is losing a caring and compassionate leader; Kathleen Shivradas is retiring at the end of December, after 27 years of service to our agency. We will miss her dedication to our families and our community while we congratulate her on her retirement.

### **RACE For Equity**

The Race for Equity Team held debriefings with the assessment results. Following these results, we plan to move out of the first phase of the program (Assessment) and into the second, training on Results-Based Accountability and deciding on the organization's focus areas. Through the help of the Architect Team, Kevin will be using the Global Diversity Inclusion Benchmarks tool to identify specific target areas for the organization over the next year. Potential focus areas are Diversity Learning and Education, Products and Service Development, Supplier Diversity, and others. The training will also include reading for the Architect Team and organizational leadership - "Trying Is Not Good Enough: How To Produce Measurable Improvements for Customers and Communities" by Mark Friedman.

### **Central Intake Update**

We wanted to provide an update on central intake: An internal team has been formed for planning and strategizing. We are working on a Request for Proposals to go out by the end of the year and have a software company selected by February.

### **Agency COVID-19 Update**

Due to our county moving back into the purple tier, we are ensuring staff are safe by taking extra precautions, sending out safety reminders, and deploying staff to work remotely, when possible.

## **FRESNO EOC Donation update**

### **Mask Donation**

A family from Arizona made 1,900 masks for our Head Start 0 to 5 children. The story will be featured in our Poverty Fighter's newsletter next week, stay tuned!

### **Amazon**

Thanks to the Amazon donations, we have an abundance of toys to supplement Toys4Tots. Due to COVID-19, the holiday season is more complicated. We are grateful for the supplies and gifts Amazon continues to donate, which helps us provide more to our participants.