



Finance Committee Meeting

February 10, 2021 at 12:00 p.m.

Zoom Link: <https://fresnoeoc.zoom.us/j/89471123962>

Meeting ID: 894 7112 3962

1-669-900-6833



AGENDA

1. CALL TO ORDER

2. ROLL CALL

3. APPROVAL OF DECEMBER 9, 2020 MINUTES

A. December 9, 2020 Finance Committee Minutes	Approve	Page 3
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4. FINANCIAL REPORTS

Accept

A. Agency Financial Statements November and December		Page 9
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B. Head Start Financial Status Report - December		Page 15
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5. 2021 HEALTH SERVICES SLIDING FEE SCALE

A. 2021 Health Services Sliding Fee Scale	Approve	Page 18
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6. HHS HEAD START 0-5 MONITORING STATUS UPDATE

A. HHS Head Start 0-5 Monitoring Status Update	Information	Page 20
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7. FUNDING LIST

A. Funding List	Information	Page 45
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8. NON-COMPETITIVE PROCUREMENT

A. Non-Competitive Procurement	Information	Page 51
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9. HEALTH INSURANCE REPORT

A. Health Insurance Report	Information	Page 52
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10. INVESTMENT REPORT

Information

A. Investment Report		Page 54
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11. VARIANCE REPORTS

Information

A. Energy Services		Page 55
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B. Fresno Street Saints		Page 67
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C. Local Conservation Corps		Page 82
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12. OTHER BUSINESS

Next Meeting: Wednesday, March 10, 2021 At 12:00 Pm

13. PUBLIC COMMENTS

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

14. ADJOURNMENT



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

MINUTES

1. CALL TO ORDER

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

2. ROLL CALL

Roll was called and a quorum was established.

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

3. APPROVAL OF AGENDA

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

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

Ayes: Garabedian, Arambula, Martinez, Robles

Nayes: None heard

4. APPROVAL OF MINUTES

A. November 9, 2020 Finance Committee Minutes

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

Ayes: Garabedian, Martinez

Abstain: Arambula, Robles

Nayes: None heard

Public comment: None heard

5. FINANCIAL REPORTS: OCTOBER 2020

A. Agency Financial Statements

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

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

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

B. Head Start Financial Status Report

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

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

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

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

Ayes: Garabedian, Arambula, Martinez, Robles

Nays: None heard

Public comment: None heard

6. WORKERS' COMPENSATION INSURANCE RENEWAL

A. Workers' Compensation Insurance Renewal

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

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

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

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

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

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

Ayes: Garabedian, Arambula, Martinez, Robles

Nays: None heard

Public comment: None heard

7. ACCOUNTING POLICIES AND PROCEDURES UPDATE

A. Accounting Policies and Procedures Updates

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

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

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

Ayes: Garabedian, Arambula, Martinez, Robles

Nays: None heard

Public comment: None heard

8. HHS HEAD START 2019 SF-429

A. HHS Head Start 2019 SF-429

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

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

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

Ayes: Garabedian, Arambula, Martinez, Robles

Nays: None heard

Public comment: None heard

9. HHS HEAD START 0-5 MONITORING STATUS UPDATE

A. HHS Head Start 0-5 Monitoring Status Update

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

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

Public comment: None heard

No action required.

10. NON-COMPETITIVE PROCUREMENT

A. Non-Competitive Procurement

Rodriguez presented the Non-Competitive Procurement. Rodriguez noted that there is a correction to a word should be "tablets" not tables. These were the Hatch tablets purchased for the children for

\$788,532. This is the only item for non-competitive procurement because Hatch is the only manufacturer and this is just added or the second order to what we already have.

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

Public comment: None heard

No action required.

11. HEALTH INSURANCE REPORT

A. Health Insurance Report

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

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

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

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

Public comment: None heard

No action required.

12. INVESTMENT REPORT

A. Investment Report

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

Public comment: None heard

No action required.

13. VARIANCE REPORTS

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

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

Public comment: None heard

No action required.

14. OTHER BUSINESS

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

Public comment: None heard

15. ADJOURNMENT

Meeting adjourned at 1:00 PM

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

Ayes: Garabedian, Arambula, Martinez, Robles

Nays: None heard

Respectfully submitted,

Charles Garabedian, Chair



FINANCE COMMITTEE MEETING

Date: February 10, 2021	Program: Finance
Agenda Item #: 4	Director: Rebecca Heinricy
Subject: Financial Reports	Officer: Jim Rodriguez

Recommended Action

Staff recommends Committee acceptance for full Board consideration the interim consolidated Financial Statements as of November 2020 and December 2020. Also the acceptance of the preliminary Financial Status Report for the Head Start 0-5 program as of December 2020.

Background

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

Fiscal Impact

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

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

As of December 31, 2020, the Agency had preliminary revenue of \$127.6 million, including \$29.7 million of in-kind contributions, and net operating surplus of



\$4,119,974. In comparison, the Agency had revenue of \$134.2 million including in-kind of \$36.6 million as of the corresponding period of the preceding year.

(B) Head Start 0-5 Financial Status Report for the following areas:

- Head Start – Basic
- Head Start – Training & Technical Assistance (T&TA)
- Duration
- Early Head Start – Basic
- Early Head Start – Training & Technical Assistance (T&TA)

Conclusion

If approved by the Committee, this item will move forward for full Board consideration at the February 24, 2021 Commission Meeting.

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

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

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

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

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

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

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

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

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

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

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

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

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

Description	Head Start - Duration Start-Up/Operations			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$0	-	-	\$0
Fringe Benefits	-	-	-	-
Total Personnel	\$0	\$0	\$0	\$0
Travel	-	-	-	-
Equipment*	94,000	-	-	94,000
Supplies	366,376	14,931	21,412	344,964
Contractual	429,400	(61)	90,074	339,326
Facilities / Construction	1,057,160	-	-	1,057,160
Other:				
Food Cost	-	-	-	-
Transportation	-	-	-	-
Staff Mileage	-	-	-	-
Field Trips, including Transportation	-	-	-	-
Space	-	-	-	-
Utilities / Telephone / Internet	-	-	-	-
Publication/Advertising/Printing	-	-	-	-
Repair/Maintenance Building	-	-	-	-
Repair/Maintenance Equipment	-	-	-	-
Property & Liability Insurance	-	-	-	-
Parent Involvement / CWPC	-	-	-	-
Other Costs*	54,700	5,197	16,963	37,737
Staff & Parent Training	-	-	-	-
Total Direct Charges	2,001,636	\$20,067	\$128,448	\$1,873,188
Total Indirect Charges	\$0	\$0	\$0	\$0
Total Federal Expenditures	\$2,001,636	\$20,067	\$128,448	\$1,873,188
% of Annual Budget Expended to Date			6%	
Non-Federal Share	\$500,409	\$0	\$0	\$500,409

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

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

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



FINANCE COMMITTEE MEETING

Date: February 10, 2021	Program: Health Services
Agenda Item #: 5	Director: Jane Thomas
Subject: 2021 Health Services Sliding Fee Scale	Officer: Jim Rodriguez

Recommended Action

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

Background

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

Fiscal Impact

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

Conclusion

If approved by the Committee, this item will move forward for full Board consideration at the February 24, 2021 Commission Meeting.

FRESNO EOC HEALTH AND DENTAL SERVICES

CY 2021 Federal Poverty Guidelines

Family Size by Monthly Income

Sliding Fee Scale

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

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

Key:

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

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

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

Above 250% poverty level, patient pays full fee

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



FINANCE COMMITTEE MEETING

Date: February 10, 2021	Program: Head Start
Agenda Item #: 6	Directors: Rosa Pineda; Nidia Davis
Subject: HHS Head Start 0-5 Monitoring Status Update	Officer: Jim Rodriguez

Background

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

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

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

The following actions have occurred since the QIP was presented:

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

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

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

Updated January 2021

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

Area of Deficiency

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

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

Updated January 2021

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

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

Updated January 2021

Actions Taken to Strengthen Systems Program-wide

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

Program Improvement Plan

Updated January 2021

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

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

Program Improvement Plan

Updated January 2021

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

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

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Program Improvement Plan

Updated January 2021

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

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

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

Updated January 2021

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

Summary of progress towards outcome:

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

Program Improvement Plan

Updated January 2021

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

Area of Deficiency

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

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

Updated January 2021

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

Program Improvement Plan

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

Updated January 2021

Actions Taken to Strengthen Systems Program-wide

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

Program Improvement Plan

Updated January 2021

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

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

Program Improvement Plan

Updated January 2021

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

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

Program Improvement Plan

Updated January 2021

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

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

Program Improvement Plan

Updated January 2021

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

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

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

Updated January 2021

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

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

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

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Program Improvement Plan

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

Updated January 2021

<u>Internal audit completes initial monitoring of policies and procedures and walk through</u>	<u>February 28, 2021</u>	<u>Internal Audit Staff, Susan Shiomi</u>	<u>Updated Accounting Policies & Procedures</u>	<u>Internal Audit Monitoring Reports</u>	<u>To be scheduled</u>
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Summary of progress towards outcome:

~~Internal Audit staff completed training with the external auditor, Hudson, Henderson & Company, to build Fresno EOC's capacity to evaluate progress made and continued adherence towards this outcome.~~Fresno EOC will complete an additional review of its Accounting Policies and Procedures with the assistance of the Regional Network to assure facilities costing meets the expectations of OHS. Staff will continue to complete T&TA related to the updated policies and procedures as well as 45 CFR 75.

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Program Improvement Plan

Updated January 2021

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

Area of Deficiency

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

Program Improvement Plan

Updated January 2021

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

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

Program Improvement Plan

Updated January 2021

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

Actions Taken to Strengthen Systems Program-wide

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

Program Improvement Plan

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

Updated January 2021

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

Updated January 2021

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

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Program Improvement Plan

Updated January 2021

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

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

Program Improvement Plan

Updated January 2021

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

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

Program Improvement Plan

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

Updated January 2021

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

Summary of progress towards outcome:

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



FINANCE COMMITTEE MEETING

Date: February 10, 2021	Program: Finance
Agenda Item #: 7	Director: Rebecca Heinrich
Subject: Funding List	Officer: Jim Rodriguez

Background

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

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

Significant changes in awarded funding from prior periods include:

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

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

The contract list contains the following:

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

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

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

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

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

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

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

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

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

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

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

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

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



FINANCE COMMITTEE MEETING

Date: February 10, 2021	Program: Finance
Agenda Item #: 8	Director: Rebecca Heinricy
Subject: Non-competitive procurements	Officer: Jim Rodriguez

Background

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

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

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

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

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



FINANCE COMMITTEE MEETING

Date: February 10, 2021	Program: Finance
Agenda Item #: 9	Director: Rebecca Heinricy
Subject: Health Insurance Report	Officer: Jim Rodriguez

Background

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

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

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

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

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

FRESNO EOC
HEALTH INSURANCE FUND REPORT
 THROUGH DECEMBER 31, 2020

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

Estimated # months funded: 4.4



FINANCE COMMITTEE MEETING

Date: February 10, 2021	Program: Finance
Agenda Item #: 10	Director: Rebecca Heinrich
Subject: Investment Report	Officer: Jim Rodriguez

Background

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

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

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

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

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



FINANCE COMMITTEE MEETING

Date: February 10, 2021	Program: Energy Services, Fresno Street Saints, and LCC
Agenda Item #: 11	Directors: David Wear, Mark Wilson, and Jeff Davis
Subject: Variance Reports	Officer: Jim Rodriguez

Background

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

The following prepared financial analysis reports will be presented:

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

**FINANCE OFFICE
INTEROFFICE MEMO**

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

LIHEAP 2020: (10/01/19 – 6/30/21)

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

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

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

LIHEAP 2021: (10/01/20 – 9/30/21)

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

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

LIHEAP CARES: (10/01/20 – 6/30/21)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Observations: Full utilization of funding is anticipated.

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

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

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

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

TCC SOLAR/WX: (May 2019 – May 2021)

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

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

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

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

CDBG Roofing: (August 2018 – December 2020)

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

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

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

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

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

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

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

CSD 680
LIHEAP Weatherization
20B-2008

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

A/R ID# EO569 ACCT# 4105

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

CSD 670
LIHEAP

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

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

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

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

CSD 670

LIHEAP

Contract # 20U-2557

Project # 71220-71225 CARES

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

A/R ID # EO562 ACCT # 4105

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

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

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

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

INTERNAL BUDGET

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

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

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

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

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

FINANCE OFFICE INTEROFFICE MEMO

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

FSS – Fresno Unified School District (69918)

Funding Source: Fresno Unified School District

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

Funding Amount: \$367,523

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

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

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

Funding Source: City of Fresno - CDBG

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

Funding Amount: \$25,000

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

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

FSS – Donations (69901)

Funding Source: Various

Funding Period: January 1, 2017 – current

Funding Amount: \$22,422

Expenses: Total expenses are \$17,039.

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

FSS – Kings View Estates (69930)

Funding Source: Kings View Estates – Hacienda Mirabella Apartments

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

Funding Amount: \$1,800 per month

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

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

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

Funding Source: Community Services and Development

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

Funding Amount: \$112,414

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

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

FSS – TCC Solar (97200)

Funding Source: City of Fresno – Transformative Climate Communities

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

Funding Amount: \$105,367

Expenses: Total expenses are \$52,690.

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

FSS – Citizen Bank (69935)

Funding Source: Citizen Bank

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

Funding Amount: \$10,000

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

FSS – Chevron (69909)

Funding Source: Chevron

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

Funding Amount: \$17,500

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

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

FSS – Wells Fargo (69902)

Funding Source: Wells Fargo Bank

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

Funding Amount: \$15,000

Expenses: Funds are for 2021 operations.

FSS – TCC Community Garden (69940-44)

Funding Source: City of Fresno – Transformative Climate Communities

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

Funding Amount: \$98,000

Expenses: Total expenses are \$39,681.

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

FSS – Rite Aid (69931)

Funding Source: Rite Aid Foundation – KidCents

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

Funding Amount: \$20,000

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

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

FSS – Union Pacific Foundation (69932)

Funding Source: Rite Aid Foundation

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

Funding Amount: \$14,400

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

Fresno Street Saints - FUSD

Monthly Progress Report

As of December 31, 2020

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

Project ID #: 69918

Total Months 12

Contract Time Lapsed: 50%

Months in Progr 6

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

Fresno Street Saints - CDBG

Monthly Progress Report

As of December 31, 2020

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

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

Fresno Street Saints - Donations

Monthly Progress Report

As of December 31, 2020

Grant Period: January 1, 2017 - ongoing

Project ID #: 69901

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

Fresno Street Saints - Hacienda Mirabella Apartments-Kings View Estates

Monthly Progress Report

As of December 31, 2020

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

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

Fresno Street Saints - CSBG

Monthly Progress Report

As of December 31, 2020

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

Total Months 12

Project ID #: 69900

Months in Progress 12

Contract Time Lapsed: 100%

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

Fresno Street Saints - TCC Solar

Monthly Progress Report

As of December 31, 2020

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

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

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

Fresno Street Saints - Citizen Bank

Monthly Progress Report

As of December 31, 2020

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

Project ID #: 69935

Total Months 12

Contract Time Lapsed: 42%

Months in Progress 5

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

Note: No Expenditures to Report

Fresno Street Saints - Chevron

Monthly Progress Report

As of December 31, 2020

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

Project ID #: 69909

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

Fresno Street Saints - WELLS FARGO

Monthly Progress Report

As of December 31, 2020

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

Total Months 6

Project ID #: 69902

Months in Progress 0

Contract Time Lapsed 0%

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

Fresno Street Saints - TCC Community Garden

Monthly Progress Report

As of December 31, 2020

Grant Period:	July 1,2019 through June 30, 2022		
Project ID #:	69940-69944	Total Months	36
Contract Time Lapsed:	50%	Months in Progress	18

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

Fresno Street Saints - Rite Aid Foundation

Monthly Progress Report

As of December 31, 2020

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

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

Fresno Street Saints - Union Pacific Foundation

Monthly Progress Report

As of December 31, 2020

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

Project ID #: 69932 Total Months 20

Contract Time Lapsed: 70% Months in Progress 14

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

FINANCE OFFICE INTEROFFICE MEMO

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

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

Observations by project:

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

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

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

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

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

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

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

Fresno Economic Opportunities Commission

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

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

Term: October 01, 2020 - September 30, 2021

2020-21 - Project # 60026

Match Requires \$ 30,000.00

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

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

RLC34 FY 2019/20 LOCAL CONSERVATION CORPS GRANT

7/1/19 - 6/30/21

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

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

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

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

Fresno Economic Opportunities Commission

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

Term: October 17, 2016 - February 28, 2021

Requires 10% Retention

PROP 1 - Project # 60930/60931

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

YouthBuild 2018-2019 AmeriCorps

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

YouthBuild Program:

YouthBuild Fresno, CA

% of time elapsed 100.00%

Section I: Program Operating Costs

Project# 60104 & 60105

Project# 60106- MATCH

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

Staff Travel

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

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Supplies

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

Member Training

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

Other Program Operating Costs

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

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

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

Administrative (Indirect) Costs

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

\$ 140,050.00 \$ - 100.00%

YouthBuild 2019-2020 AmeriCorps

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

YouthBuild Program:

YouthBuild Fresno, CA

% of time elapsed **60.68%**

Section I: Program Operating Costs

Project# 60107 & 60108

Project# 60109- MATCH

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

Staff Travel

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

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

Member Training

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

Other Program Operating Costs

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

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

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

Administrative (Indirect) Costs

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

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

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

YouthBuild 2020-2021 AmeriCorps

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

YouthBuild Program:

YouthBuild Fresno, CA

% of time elapsed **10.56%**

Section I: Program Operating Costs

Project# 60090 & 60091

Project# 60078- MATCH

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

Staff Travel

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

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Supplies

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

Member Training

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

Other Program Operating Costs

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

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

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

Administrative (Indirect) Costs

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

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

\$ -

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

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

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

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

10% Retention

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

\$ (0)

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

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

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

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

Fresno Economic Opportunities Commission

Project Name: Transformative Climate Community - Fresno Solar Program

Term: May 16, 2019 - July 02, 2024

Project # 67200/67202

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

Over/Under \$ 3,171.37

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

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

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

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

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

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

Note: Project has recruitment in progress

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

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