



Finance Committee Meeting

May 12, 2021 at 12:00 p.m.

Zoom link: <https://fresnoeoc.zoom.us/j/86828107074>

Meeting ID: 868 2810 7074

1-669-900-6833



FINANCE COMMITTEE MEETING AGENDA

MAY 12, 2021 at 12:00 p.m.

1. CALL TO ORDER

2. ROLL CALL

3. APPROVAL OF APRIL 14, 2021 MINUTES

| | | |
|---|---------|--------|
| A. April 14, 2021 Finance Committee Minutes | Approve | Page 3 |
|---|---------|--------|

4. FINANCIAL REPORTS: MARCH

Accept

| | | |
|--------------------------------|--|--------|
| A. Agency Financial Statements | | Page 7 |
|--------------------------------|--|--------|

| | | |
|---------------------------------------|--|---------|
| B. Head Start Financial Status Report | | Page 11 |
|---------------------------------------|--|---------|

5. MONITORING REPORT

| | | |
|----------------------|--------|---------|
| A. Monitoring Report | Accept | Page 14 |
|----------------------|--------|---------|

6. FUNDING LIST

| | | |
|-----------------|-------------|---------|
| A. Funding List | Information | Page 24 |
|-----------------|-------------|---------|

7. NON-COMPETITIVE PROCUREMENT

| | | |
|---------------------------------|-------------|---------|
| A. Non-Competitive Procurements | Information | Page 29 |
|---------------------------------|-------------|---------|

8. HEALTH INSURANCE REPORT

| | | |
|----------------------------|-------------|---------|
| A. Health Insurance Report | Information | Page 30 |
|----------------------------|-------------|---------|

9. INVESTMENT REPORT

| | | |
|----------------------|-------------|---------|
| A. Investment Report | Information | Page 32 |
|----------------------|-------------|---------|

10. VARIANCE REPORTS

| | | |
|--------|-------------|---------|
| A. WIC | Information | Page 33 |
|--------|-------------|---------|

11. 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).

12. OTHER BUSINESS

Next meeting: Wednesday, June 9, 2021 at 12:00 PM

13. ADJOURNMENT

FINANCE COMMITTEE MEETING
Wednesday, April 14, 2021
12:00 p.m.

MINUTES

1. CALL TO ORDER

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

2. ROLL CALL

Roll was called and a quorum was established.

| COMMITTEE MEMBERS | PRESENT | STAFF | | |
|----------------------------|---------|-----------------|--------------------|--|
| Charles Garabedian (chair) | ✓ | Jim Rodriguez | Emilia Reyes | |
| Alysia Bonner | ✓ | Steve Warnes | Jane Thomas | |
| James Martinez | ✓ | Thelma Harrison | Michelle Tutunjian | |
| Itzi Robles | ✓ | Shawn Riggins | Elizabeth Jonasson | |
| | | Jeff Davis | | |
| | | Patrick Turner | | |
| | | | | |
| | | | | |

3. APPROVAL OF MINUTES

A. March 10, 2021 Finance Committee Minutes

Public comment: None heard.

Motion/Second: Robles/Bonner to approve the March 10, 2021 meeting minutes.

Ayes: Garabedian, Martinez, Robles, Bonner

Abstain: None.

Nayes: None heard

4. FINANCIAL REPORTS: FEBRUARY 2021

A. Agency Financial Statements

Jim Rodriguez, Chief Financial Officer, presented the unaudited Statement of Activities for the period ending February 28, 2021. At that date the Agency had cash revenue of \$17,634,124 and \$5,765,449 of in-kind contributions for total revenue of \$23,399,573 and net operating loss of \$1,127,707. Rodriguez notes that the loss reported for the month of February was due to the repayment of federal interest to Health and Human Services for \$1.9 million. He reminded that we used the line of credit to make this previously authorized payment. In comparison, the Agency had total revenue of \$22.4 million including in-kind of \$5.7 million as of the corresponding period of the preceding year. Moving on to the balance

sheet or Statement of Financial Position as of February 28, 2021 we have total assets of \$58,507,208 most of it in cash and notes receivable. We do see an increase in liabilities \$31,005,409 that has something to do with the notes payable and increase in health insurance reserve. Over all with the loss of the current year operations, the fund balance \$27,501,799 is about \$2 million less than last year.

Rodriguez reported that the budget-to-actual variances are due to the impact that COVID-related issues have had on our normal spending patterns. There is a one time COVID payment that will be made to some of the staff. Staff Training has been impacted as well.

B. Head Start Financial Status Report

Rodriguez presented the February 28, 2021 Head Start and Early Head Start Financial Status Reports:

| HS/EHS | Annual Budget | YTD Expenses | % of Budget |
|------------------------|---------------|--------------|-------------|
| Head Start Basic | \$57,842,831 | \$39,713,498 | 69% |
| Head Start T&TA | \$585,414 | \$168,466 | 29% |
| Head Start Duration | \$2,001,636 | \$158,636 | 8% |
| Early Head Start Basic | \$8,180,224 | \$5,604,227 | 69% |
| Early Head Start T&TA | \$160,383 | \$24,715 | 15% |

Rodriguez explains there is unspent duration funds for the amount of \$1,843,000. There are some delays in getting our funds approve from the Office of Head Start. The agency is still waiting for the 1303 approval.

Rodriguez reported the February 2021 credit card balance was \$1,975 for Head Start and \$2,663 for Early Head Start, which includes office, program, and medical supplies, software licenses, contract services, socialization and home visits supplies, and parent engagement supplies.

Public comment: None heard.

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

Ayes: Garabedian, Bonner, Martinez, Robles

Nays: None heard

5. Franklin Head Start Renovations and Financing

A. Franklin Head Start Renovations and Financing

Rodriguez presented the project for the ratification for full Board consideration of the financing of \$441,000 at the Franklin Center at 1189 Martin St. There were some serious safety and regulatory concerns with this learning center. There are some windows that needed to be replaced, chipping around the caulking and painting of the facility, also leaky roof and for regulatory reasons that would not pass licensing and needed to be repaired right away. So in order to preserve some of our cash and not create any federal interest in this property we decided to look at third party lending to help fund this project with Jules and Associates for 60 months term for a total cost of \$496,000. In addition, we are able to charge to back to this program depreciation expense of this capital improvement that does not create federal interest

in the building. So we will recover a majority of the funds overtime with the exception of the interest expense.

Garabedian asked if you went out to bid and if had been awarded to the contractor? Rodriguez said yes, we went out to bid for all three contractors one for HVAC, one for roof, and another for windows. Rodriguez further explains that due to time constraints we needed to start moving on because the pricing are going up of the materials. Garabedian asked do we have contingency on this, 10% contingency or we do not? Rodriguez said he is not sure and he will ask the Director of Facilities.

Public comment: None heard

Motion/Second: Robles/Bonner to ratify the Franklin Head Start Renovation Financing

Ayes: Garabedian, Bonner, Martinez, Robles

Nays: None heard

6. **Monitoring Report**

A. Letter from the Fresno Regional Workforce Board

Rodriguez reported that we received a letter from the Fresno Regional Workforce Board in terms of the review for the year 2019-2020. There were some findings as explained in the letter and a corrective action response provided back to FRWB. The absence of signatures per audit and we are working on the corrective action at this time.

Public Comment: None heard

No action required.

7. **NON-COMPETITIVE PROCUREMENT**

A. Non-Competitive Procurement

Rodriguez presented the Non-Competitive Procurement to order 40 additional COUPA licenses. COUPA is our purchasing system a requisition system and rolling out agency wide. When we started this project we had originally purchased 100 user licenses but through the development and deployment phase we realized that we needed additional licenses to cover all expected users. COUPA only sells in blocks of 20 users and we needed 32 these are proprietary licenses.

Bonner asks who use those licenses. Rodriguez answers anyone now ordering material, services, products in the organization all the program and right now we have manual process where we require hand written PO's to make procurement transactions that will go away with the new system being deployed. Emilia Reyes, CEO, adds that 140 licenses may seem a lot, we are also a staSff of 1,200. So we need people who prepare it, people who review it, and people who approve it and so there is a system in place for internal control.

Public comment: None heard

No action required.

8. **HEALTH INSURANCE REPORT**

A. Health Insurance Report

Steve Warnes, Assistant Finance Director, presented the Health Insurance Report as of February 28, 2021. As of February 28, 2021, the health insurance reserve is at \$4.6 million, which covers approximately 5.2 months of average expenditures. To date, contributions from programs and employees for 2021 totals \$2,303,223 while the Fund paid out \$1,627,749 in expenses. Warnes commented on the additional agency contributions of \$51,000 and \$64,000 are reimbursements from the CARES funding of COVID-19 related expenses. Reyes adds that this funding is specifically the CARES funding for CARES CSBG that the commission sets aside for this type of expenses.

Public comment: None heard
No action required.

9. VARIANCE REPORTS

Rodriguez presented Part 2 of the Health Services variance report as of February 2021.

- A. Tattoo Removal Program
- B. Promoting Optimal Health for Rural Youth
- C. COVID-19 Farmworker Harvest
- D. Family Planning
- E. Title X Health Clinic

Rodriguez highlighted programs presented, program staff available for questions, and asked if there were any questions on the reports provided. There were no questions.

Public comment: None heard
No action required.

10. OTHER BUSINESS

- Next Meeting: Wednesday, May 12, 2021 at 12:00 PM

Public comment: None heard
No action required.

11. PUBLIC COMMENTS

None.

12. ADJOURNMENT

Garabedian adjourned meeting at 12:41PM.

Respectfully submitted,

Charles Garabedian, Chair



FINANCE COMMITTEE MEETING

| | |
|-----------------------------------|-------------------------------|
| Date: May 12, 2021 | Program: Finance |
| Agenda Item #: 4 | Director: N/A |
| Subject: Financial Reports | Officer: Jim Rodriguez |

Recommended Action

Staff recommends Committee acceptance for full Board consideration of the interim consolidated financial statements as of March 2021 as well as acceptance of the financial status report for the Head Start 0-5 program as of March 2021.

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 March 31, 2021, the Agency had preliminary revenue of \$35,569,551 million, including \$10 million of in-kind contributions, and net operating loss of \$1,132,184. This was due to the repayment of federal interest to Health and Human Services in the amount of \$1.9 million. In comparison, the Agency had revenue of \$32,365,278 million including in-kind of \$8 million as of the corresponding period of the preceding year.

(B) Head Start 0-5 Financial Status Report as of March 2021. The 18 month grant period is 83% complete.

(C)

| Program Area | % of budget | Notes |
|---|-------------|---|
| Head Start – Basic | 73% | Personnel is underspent due to a pending one-time COVID payments to staff for extra duties. A budget modification is being developed. |
| Head Start – Training & Technical Assistance (T&TA) | 29% | COVID impacted planned training. |

| Program Area | % of budget | Notes |
|--------------------------|--------------------|--|
| Duration | 12% | Funds are underspent due to updates to site selection, pending 1303 approval from HHS for Clinton/Blythe, and fee/permit delays in the installation of the Dakota Circle modular building. |
| Early Head Start – Basic | 72% | Personnel is underspent due to a pending one-time COVID payments to staff for extra duties. A budget modification is being developed. |
| Early Head Start – T&TA | 15% | COVID impacted planned training. |

Conclusion

If approved by the Committee, this item will move forward for full Board consideration at the May 26, 2021 Commission Meeting.

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
STATEMENT OF ACTIVITIES
For The Third Month Period Ended March 31, 2021 and 2020

| | A | B | A - B | C | D | B - D |
|------------------------------------|-----------------------------|-------------------------|--------------------------------|-----------------------------|-------------------------|---------------------------------------|
| | BUDGET JAN - DEC 2020 | ACTUAL MARCH 2021 | BUDGET BALANCE REMAINING | ACTUAL JAN - DEC 2020 | ACTUAL MARCH 2020 | ACTUAL 2021 vs 2020 Differences |
| REVENUES AND SUPPORT | | | | | | |
| GRANT REVENUE | \$ 82,029,680 | \$ 18,906,833 23% | \$ 63,122,847 | 73,880,314 | \$ 18,390,685 | 516,148 |
| GRANT REVENUE - LENDING CAPITAL | - | - | - | 438,674 | - | - |
| CHARGES FOR SERVICES | 16,426,275 | 5,282,467 32% | 11,143,808 | 17,473,531 | 4,276,032 | 1,006,435 |
| OTHER PROGRAM REVENUE | 3,536,400 | 806,464 23% | 2,729,936 | 3,147,836 | 1,083,429 | (276,965) |
| CONTRIBUTIONS | 69,685 | 61,764 89% | 7,922 | 187,423 | 4,814 | 56,949 |
| MISCELLANEOUS INCOME | 219,265 | 78,951 36% | 140,314 | 319,067 | 38,075 | 40,877 |
| INTEREST & INVESTMENT INCOME | 96,000 | 53,692 56% | 42,308 | 138,432 | 21,914 | 31,778 |
| AFFILIATE INTEREST INCOME | 977,720 | 249,481 26% | 728,239 | 938,448 | 170,985 | 78,496 |
| RENTAL INCOME | 1,256,595 | 50,117 4% | 1,206,478 | 1,284,203 | 317,663 | (267,546) |
| TOTAL CASH REVENUE | \$ 104,611,620 | \$ 25,489,768 24% | \$ 79,121,852 | \$ 97,807,928 | \$ 24,303,596 | 1,186,171 |
| IN KIND REVENUE | \$ 32,991,055 | \$ 10,079,783 31% | \$ 22,911,272 | 22,057,737 | 8,061,682 | 2,018,101 |
| TOTAL REVENUE & SUPPORT | 137,602,675 | 35,569,551 26% | 102,033,124 | 119,865,666 | 32,365,278 | 3,204,272 |
| EXPENDITURES | | | | | | |
| PERSONNEL COSTS | \$ 66,198,180 | \$ 16,577,748 25% | \$49,620,432 | 59,374,528 | \$ 16,261,728 | 316,020 |
| ADMIN SERVICES | 5,810,400 | 1,179,157 20% | 4,631,243 | 4,977,874 | 1,080,243 | 98,914 |
| PROFESSIONAL SERVICES - AUDIT | 103,915 | 17,901 17% | 86,014 | 83,844 | 18,198 | (297) |
| CONTRACT SERVICES | 11,712,675 | 1,932,259 16% | 9,780,416 | 6,078,354 | 1,478,848 | 453,411 |
| FACILITY COSTS | 5,345,730 | 1,287,162 24% | 4,058,568 | 5,646,226 | 1,358,255 | (71,093) |
| TRAVEL, MILEAGE, VEHICLE COSTS | 2,691,175 | 295,305 11% | 2,395,870 | 1,550,013 | 641,118 | (345,813) |
| EQUIPMENT COSTS | 1,717,700 | 207,659 12% | 1,510,041 | 1,163,027 | 165,312 | 42,347 |
| DEPRECIATION - AGENCY FUNDED | 345,000 | 81,113 24% | 263,887 | 361,861 | 92,647 | (11,534) |
| OFFICE EXPENSE | 1,717,700 | 825,304 48% | 892,396 | 3,551,960 | 326,680 | 498,624 |
| INSURANCE | 804,060 | 173,337 22% | 630,723 | 736,437 | 189,450 | (16,113) |
| PROGRAM SUPPLIES & CLIENT COSTS | 7,625,880 | 2,494,914 33% | 5,130,966 | 8,310,778 | 1,808,677 | 686,237 |
| INTEREST EXPENSE | 145,275 | 33,640 23% | 111,635 | 209,247 | 39,980 | (6,340) |
| OTHER COSTS | 234,030 | 1,516,453 648% | (1,282,423) | 438,275 | 11,627 | 1,504,826 |
| TOTAL CASH EXPENDITURES | \$ 104,451,720 | \$ 26,621,952 25% | \$ 77,829,768 | 92,482,424 | \$ 23,472,764 | 3,149,188 |
| IN KIND EXPENSES | \$ 32,991,055 | \$ 10,079,783 31% | \$ 22,911,272 | \$ 22,057,737 | \$ 8,061,682 | 2,018,101 |
| TOTAL EXPENDITURES | 137,442,775 | 36,701,735 27% | 100,741,040 | 114,540,161 | 31,534,446 | 5,167,288 |
| OPERATING SURPLUS (DEFICIT) | \$ 159,901 | \$ (1,132,184) | \$ 1,292,085 | \$ 5,325,505 | \$ 830,832 | (1,963,016) |
| OTHER INCOME / EXPENSE | | | | | | |
| TRANSIT GRANT ASSET DEPRECIATION | | 77,719 | (77,719) | 366,531 | 144,000 | (66,281) |
| NET SURPLUS (DEFICIT) | \$ 159,901 | (\$1,209,903) | 1,369,803 | \$ 5,692,036 | \$ 974,832 | (2,184,735) |

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
STATEMENT OF FINANCIAL POSITION
As of March 31, 2021

| | 2021 | 2020 | Differences |
|---|----------------------|----------------------|-----------------------|
| ASSETS | | | |
| CASH & INVESTMENTS | \$ 13,327,027 | \$ 11,092,021 | \$ 2,235,006 |
| ACCOUNTS RECEIVABLE | 11,827,478 | 11,383,897 | 443,581 |
| PREPAIDS/DEPOSITS | 290,993 | 228,995 | 61,998 |
| INVENTORIES | 169,898 | 163,913 | 5,985 |
| PROPERTY, PLANT & EQUIPMENT | 13,303,182 | 14,792,749 | (1,489,568) |
| NOTES RECEIVABLE (net) | 16,378,128 | 14,599,408 | 1,778,720 |
| TOTAL ASSETS | \$ 55,296,704 | \$ 52,260,983 | \$ 3,035,721 |
| LIABILITIES | | | |
| ACCOUNTS PAYABLE | \$ 4,376,242 | \$ 1,680,080 | \$ 2,696,162 |
| ACCRUED PAYROLL LIABILITIES | 2,821,993 | 2,137,267 | 684,726 |
| DEFERRED REVENUE | 2,436,733 | 725,578 | 1,711,155 |
| NOTES PAYABLE | 12,503,196 | 12,400,711 | 102,486 |
| HEALTH INSURANCE RESERVE | 5,013,770 | 3,506,207 | 1,507,564 |
| OTHER LIABILITIES | 1,397,747 | 2,295,127 | (897,380) |
| TOTAL LIABILITIES | \$ 28,549,681 | \$ 22,744,969 | \$ 5,804,712 |
| FUND BALANCE | | | |
| CURRENT OPERATING EARNINGS (YTD) | \$ (1,132,184) | \$ 830,832 | \$ (1,963,016) |
| UNRESTRICTED NET ASSETS | 15,046,270 | 15,016,548 | 29,722 |
| REVOLVING LOAN FUND | 2,788,197 | 2,788,197 | 0 |
| INVESTMENT IN GENERAL FIXED ASSETS | 10,044,741 | 10,880,437 | (835,696) |
| TOTAL FUND BALANCE | \$ 26,747,023 | \$ 29,516,014 | \$ (2,768,990) |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 55,296,704 | \$ 52,260,983 | \$ 3,035,721 |

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
March 31, 2021

| 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 | \$1,403,727 | \$21,295,354 | \$10,577,413 | | | | |
| Fringe Benefits | 12,210,971 | \$653,978 | 9,954,911 | 2,256,060 | | | | |
| Total Personnel | 44,083,738 | \$2,057,705 | 31,250,265 | 12,833,473 | | | | |
| Travel | 16,465 | \$0 | 15 | 16,450 | - | - | - | - |
| Equipment* | - | \$0 | - | - | - | - | - | - |
| Supplies | 2,238,335 | \$32,401 | 2,271,868 | (33,533) | 43,156 | (0) | 36,368 | 6,788 |
| Contractual | 1,459,026 | \$129,132 | 1,719,628 | (260,602) | 468 | 0 | 205 | 263 |
| Facilities /Construction | | | | | | | | |
| Other: | | | | | | | | |
| Food Cost | 1,561,118 | (\$320,215) | 590,058 | 971,060 | | | | |
| Transportation | 870,158 | \$2,495 | 624,228 | 245,930 | | | | |
| Staff Mileage | 329,661 | \$12,452 | 198,780 | 130,881 | | | | |
| Field Trips, including Transportation | 52,175 | (\$0) | 6,888 | 45,287 | | | | |
| Space | 1,123,247 | \$52,366 | 1,075,935 | 47,312 | | | | |
| Utilities / Telephone / Internet | 747,387 | \$96,690 | 555,688 | 191,699 | | | | |
| Publication/Advertising/Printing | 63,252 | \$0 | 40,150 | 23,102 | | | | |
| Repair/Maintenance Building | 707,555 | \$45,004 | 318,761 | 388,794 | | | | |
| Repair/Maintenance Equipment | 146,850 | \$662 | 143,485 | 3,365 | | | | |
| Property & Liability Insurance | 231,669 | \$12,544 | 181,193 | 50,476 | | | | |
| Parent Involvement / CWPC | 118,289 | \$1,404 | 13,018 | 105,271 | | | | |
| Other Costs* | 124,712 | (\$321) | 75,148 | 49,564 | | | | |
| Staff & Parent Training | | | | | 514,562 | 2,799 | 122,939 | 391,623 |
| Total Direct Charges | \$53,873,637 | \$2,122,319 | 39,065,108 | \$14,808,529 | \$558,186 | 2,799 | 159,512 | \$398,674 |
| Total Indirect Charges | \$3,969,194 | \$159,174 | \$2,929,883 | \$1,039,311 | \$27,228 | \$210 | \$11,963 | \$15,265 |
| Total Federal Expenditures | \$57,842,831 | \$2,281,493 | 41,994,991 | \$15,847,840 | \$585,414 | \$3,009 | \$171,475 | \$413,939 |
| % of Annual Budget Expended to Date | | | 73% | | | | 29% | |
| Non-Federal Share | \$13,880,375 | \$570,373 | \$7,664,398 | \$6,215,977 | \$146,354 | \$752 | \$42,869 | \$103,485 |

| | | |
|--|----------|--|
| Credit Card Expenses: Credit card statement dated 3/1/21 - 3/31/21 | | |
| March 2021 expenses | | |
| Staff Training (Including meeting costs) | 1,400.00 | Teachstone Training - Pre K Class certifications |
| Program Supplies - Kitchen | 859.31 | Home Depot, Walmart - microwave, whirlpool electric cooktop, over the range microwave |
| Parent Engagement Supplies | 1,304.55 | Walmart, Dolloar Tree - childrens books (Spanish & English, first aid kit, school readiness literacy bags, LPC workshop COVID-19 training supplies |
| Program Supplies - Classroom&luncheon | 1,714.90 | Target, Dollar Tree, Walmart, Scholastic Educ - diapers, classroom supplies, children supplies, utensils, zipper bags, paw patrol, apple sound |
| Contract Services - Facility repair | 661.80 | Azuga Fleet,Sunnyside Trophy - \$229.90 Azuga Fleet-vehicle tracking for Support Services; \$431.90 Sunnyside Trophy - signs |
| | \$ 5,941 | |

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
March 31, 2021

| 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 | 49,181 | 75,091 | 291,285 |
| Contractual | 429,400 | 33,735 | 148,923 | 280,477 |
| 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 | 51 | 17,589 | 37,111 |
| Staff & Parent Training | - | - | - | - |
| Total Direct Charges | 2,001,636 | \$82,967 | \$241,603 | \$1,760,033 |
| Total Indirect Charges | \$0 | - | \$0 | \$0 |
| Total Federal Expenditures | \$2,001,636 | \$82,967 | \$241,603 | \$1,760,033 |
| % of Annual Budget Expended to Date | | | 12% | |
| Non-Federal Share | - | - | - | - |

**Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
March 31, 2021**

| 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 | \$201,634 | \$3,333,379 | \$1,480,211 | \$44,714 | \$0 | \$0 | \$44,714 |
| Fringe Benefits | 1,171,725 | \$73,328 | 1,175,997 | (4,272) | 11,608 | \$0 | - | 11,608 |
| Total Personnel | 5,985,315 | 274,962 | 4,509,376 | 1,475,939 | 56,322 | - | - | 56,322 |
| Travel | - | \$0 | - | - | - | - | - | - |
| Equipment* | - | \$0 | - | - | - | - | - | - |
| Supplies | 359,940 | \$4,061 | 252,799 | 107,141 | 1,500 | \$0 | 125 | 1,375 |
| Contractual | 180,640 | \$14,078 | 229,455 | (48,815) | 128 | \$0 | 29 | 99 |
| Facilities /Construction | 616,000 | \$0 | - | 616,000 | | | | |
| Other: | | | | | | | | |
| Food Cost | 68,193 | (\$5,812) | 171,167 | (102,974) | | | | |
| Transportation | 5,057 | \$488 | 5,637 | (580) | | | | |
| Staff Mileage | 37,680 | \$611 | 14,626 | 23,054 | | | | |
| Field Trips, including Transportation | - | - | - | - | | | | |
| Space | 154,342 | \$2,281 | 157,919 | (3,577) | | | | |
| Utilities / Telephone / Internet | 101,576 | \$7,366 | 111,322 | (9,746) | | | | |
| Publication/Advertising/Printing | 5,640 | (\$0) | 4,565 | 1,075 | | | | |
| Repair/Maintenance Building | 77,484 | \$2,044 | 16,303 | 61,181 | | | | |
| Repair/Maintenance Equipment | 18,150 | \$23 | 5,863 | 12,287 | | | | |
| Property & Liability Insurance | 30,011 | \$1,726 | 24,959 | 5,052 | | | | |
| Parent Involvement / CWPC | 4,630 | \$23 | 1,800 | 2,830 | | | | |
| Other Costs* | 8,389 | \$372 | 9,666 | (1,277) | | | | |
| Staff & Parent Training | | | | | 94,973 | \$122 | 22,959 | 72,014 |
| Total Direct Charges | \$7,653,047 | 302,223 | 5,515,457 | \$2,137,590 | \$152,923 | \$122 | \$23,113 | \$129,810 |
| Total Indirect Charges | \$527,177 | \$22,666 | \$413,659 | \$113,518 | \$7,460 | \$83 | \$1,733 | \$5,727 |
| Total Federal Expenditures | \$8,180,224 | \$324,889 | \$5,929,116 | \$2,251,108 | \$160,383 | \$205 | \$24,846 | \$135,537 |
| % of Annual Budget Expended to Date | | | 72% | | | | 15% | |
| Non-Federal Share | \$2,045,056 | \$81,222 | \$1,482,279 | \$562,777 | \$40,095 | \$298 | \$6,211 | \$33,884 |

| Credit Card Expenses: Credit card statement dated 3/1/21 - 3/31/21 | | | | | |
|--|--------|--------------------|---|--|--|
| March 2021 expenses | | | | | |
| Staff Training (Including meeting costs) | 125 | TeachstoneTraining | - Pre K class certification | | |
| Office Supplies | 357.28 | Amazon.com | - bankers box store/file storage boxes | | |
| Program Supplies - Disposables | 139.08 | Target, Costco | - baby wipes, soft soap liquid hand soap, Philips avent anti-colic newborn flow nipples | | |
| Contract Services-Facility repair | 22.99 | Azuga | - vehicle tracking for Support Services | | |
| | \$ | 644 | | | |



FINANCE COMMITTEE MEETING

| | |
|-----------------------------------|---------------------------------|
| Date: May 12, 2021 | Program: WIC |
| Agenda Item #: 5 | Director: Jack Lazzarini |
| Subject: Monitoring Report | Officer: Jim Rodriguez |

Recommended Action

Staff recommends Committee acceptance for full Board consideration of the following monitoring report.

Background

The California State Controller's office performed a closeout financial monitoring for the time period of October 1, 2018 – September 30, 2019 for contract number 15-10082 A04.

On April 30, 2021, an exit conference was conducted with Mr. Terry Hoyt, auditor with the State Controller's Office and Jack Lazzarini, Fresno EOC Director of WIC, Jim Rodriguez, CFO and other members of Fresno EOC staff.

A thorough review of the audit report was discussed and staff is pleased to share that there were no adjustments nor any findings encountered as noted in the audit report. As customary with audits, a signed management letter was submitted to the State Controller's office to close out this reporting period.

Fiscal Impact

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

Conclusion

If accepted by the Committee, this item will move forward for full Board consideration at the May 26, 2021 Commission Meeting.

Exit Conference

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
CDPH WIC CONTRACT #15-10082 A04
OCTOBER 1, 2018 – SEPTEMBER 30, 2019
SCO AUDIT #S20-PRO-0044

| | | |
|------------|--------------------------|----------------------|
| Date/Time | April 30, 2021 @ 9:00 AM | |
| Location | Via Telephone Conference | |
| Attendance | Name | Organization / Title |
| | Refer to Sign In Sheet | |
| | PSSC } | |
| | | |
| | | |
| | | |
| | | |

I. Engagement objectives and scope of work:

- Pursuant to our agreed-upon procedures contract with CDPH WIC Division, the objective of the agreed-upon-procedures engagement was to determine, whether the WIC program costs claimed by the provider for reimbursement from the CDPH WIC Division were incurred for program purposes, were adequately supported, and were in compliance with the WIC provider contract, applicable state and federal regulations, the CDPH WIC Policy and Procedure Manual issued by the CDPH WIC Division, and the United States Department of Agriculture (USDA) guidance for the WIC program.
- The SCO conducted this engagement to apply Agreed-Upon-Procedures in accordance with *Generally Accepted Government Auditing Standards* (Yellow Book) and the Attestation Standards established by the American Institute of Certified Public Accountants. Determining the sufficiency of the procedures is solely the responsibility of the CDPH WIC Division. Consequently, the SCO makes no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

II. Results of field work

The following preliminary findings are for discussion purposes only. This information is confidential and disclosure to any parties not involved with the engagement is prohibited. However, the distribution of the final report is a matter of public record when it is issued, unless otherwise restricted.

The SCO performed the following procedures agreed upon by the CDPH WIC Division and the SCO:

1. Reviewed the provider's Independent Auditor's Report applicable to the engagement to determine if the report contained findings related to the CDPH WIC Division and if substantial doubt exists about the provider's ability to continue as a going concern.

Results:

The Independent Auditor's Report contained no findings relative to the CDPH WIC Division; nor did it indicate that substantial doubt exists about the provider's ability to continue as a going concern.

2. Reconciled total WIC contract expenditures claimed on the monthly or quarterly invoices to the provider's worksheets and expenditure ledgers.

Results:

We found no exceptions as a result of this procedure.

3. If the provider received an advanced payment and/or prospective payment that the provider expensed the funds in compliance with federal Office of Management and Budget's (OMB) cost principles (Title 2, *Code of Federal Regulations* Part 200 [2 CFR 200]), and in accordance with the CDPH WIC Policy and Procedure Manual.

Results:

This procedure was not performed because the provider did not receive any advance and/or prospective payments.

4. Determined if the provider reported nutrition education costs and breastfeeding promotion and support in accordance with the CDPH WIC Policy and Procedure Manual.

Results:

We found no exceptions as a result of this procedure.

5. Determined if the provider conducted a time study in accordance with CDPH WIC Policy and Procedure Manual. Verified if the reporting category percentages in Provision C of the Report of Actual Expenditures were accurately reported, and that costs were correctly charged to the appropriate program categories.

Results:

We found no exceptions as a result of this procedure.

6. Reconciled at least a one (1) quarter period (three (3) consecutive months), of the WIC salary and wage costs recorded in the WIC expenditure ledgers to the provider's payroll registers and/or general ledger.

Results:

We reconciled the one-quarter (three month) period from July 1, 2019, through September 30, 2019. We found no exceptions as a result of this procedure.

7. Selected at least one employee from each classification listed on the Budget Detail Worksheet from the periods sampled in agreed-upon procedure No. 6 (above), including any employee who works WIC and other programs, and trace and agree the salaries and wages to documentation such as personnel files and timecards and determine if the salaries and wage costs comply with Title 2 Code of Federal Regulations, Part 200 (2 CFR 200).
 - a. Interviewed local agency management regarding the methodology used to charge their time to various programs;
 - b. Determined the appropriateness and sufficiency of the methodology used;
 - c. Determined the reasonableness of the hourly rate for each classification.

Results:

We selected one employee from each of the eighteen classifications listed on the Budget Detail Worksheet from the period sampled in AUP No. 6, July 1, 2019, through September 30, 2019. There were no employees who work for the WIC and other programs. We found no exceptions as a result of this procedure.

8. Selected and reconciled at least a one (1) quarter period (three (3) consecutive months) of the fringe benefits claimed to the amounts recorded in the provider's general ledger. Determined if the fringe benefits are accurately calculated and are allowable under 2 CFR 200.

Results:

We reconciled the one-quarter (three month) period July 1, 2019, through September 30, 2019. We found no exceptions as a result of this procedure.

9. From the operating expenses claimed, select transactions equal to at least 10% of the total Operating Expenses costs and traced them from the expenditure ledger and traced them to supporting documents such as purchase orders, invoices, cancelled checks, and / or approvals to determine if costs claimed comply with 2 CFR 200. Determined whether purchases exceeding \$2,500 have pre-approval from the CDPH WIC Division.

Results:

We selected and traced to supporting documentation thirteen operating expense items totaling 11% of the operating expense costs claimed during the engagement period. We traced all sampled costs to supporting documentation and found that all of the sampled costs complied with 2 CFR 200.

10. For Capital Expenditures (Major Equipment), determined if pre-approval from CDPH WIC Division was obtained before any renovation work started. Determine if the provider obtains three bids for subcontract services, or provides a justification for a sole-source award when hiring a subcontractor. Determine if the costs were allowable under 2 CFR 200.

Results:

We found no exceptions as a result of this procedure.

11. For other costs (subcontractors), verified that the provider monitored its subcontractors (if any) by assuring propriety of monthly billings. Determined whether the provider met its responsibilities as specified in the CDPH WIC Policy and Procedure Manual. Determine if the costs were allowable under 2 CFR 200.

Results:

This procedure was not performed because the provider did not claim and was not reimbursed for Subcontractors (other costs).

12. Verified that expenditures exceeding the federal minimum levels were properly approved in advance by the CDPH WIC Division and / or the United States Department of Agriculture.

Results:

This procedure was not performed because the provider did not claim and was not reimbursed for expenditures exceeding the federal minimum levels.

13. Determined if the provider received program income from sources other than the CDPH WIC Division and verify that the income was reported in accordance with the CDPH WIC Policy and Procedure Manual.

Results:

We found no exceptions as a result of this procedure.

14. Verified that the provider properly cut-off costs at the Fiscal Year End and / or at contract termination.

Results:

We found no exceptions as a result of this procedure.

15. Reviewed and determined if the indirect cost allocation plan and indirect cost rate included any ineligible components specified by 2 CFR 200.

Results:

We found no exceptions as a result of this procedure.

16. Verified that the indirect costs claimed by the provider did not exceed the least of:

- a. The amount authorized by the WIC contract;
- b. The indirect cost rate was approved by the CDPH WIC Division or a cognizant Federal Agency
- c. The actual indirect costs allocated to the WIC Program.

Results:

We found no exceptions as a result of this procedure.

III. Conclusion:

As a result of the procedures performed above, we identified no exceptions. Results and any adjustment for exceptions are subject to management review and may change.

The summary of claimed costs under review for this engagement are as follows:

| | Costs <u>Claimed</u> | Exception <u>Adjustment</u> |
|----------------------|-------------------------|--------------------------------|
| Personnel | \$4,244,073 | \$00.00 |
| Operating expenses | 917,893 | 00.00 |
| Indirect costs | 386,855 | 00.00 |
| Other Expenses | 00 | 00.00 |
| Capital Expenditures | 00 | 00.00 |
| Total contract costs | <u>\$5,548,821</u> | <u>\$00.00</u> |

IV. Management Representation Letter

On the date of the exit conference we will request a Management Representation Letter, in connection with this engagement and WIC program costs claimed for reimbursement by your agency during the review period. This letter must be produced on agency letterhead and signed by an agency representative to establish to the best of your knowledge and belief, that all of the representations made by your staff during the period under review and through the course of the engagement are factual and correct, and are the responsibility of the Fresno Economic Opportunities Commission.

Engagement Customer Services Survey

Upon the final report/letter issuance, our Bureau of Quality Control (QC) within the Division of Audits may send the local agency representative(s) an electronic Engagement Customer Service Survey, using Survey Monkey®, which consists of 15 brief questions about the engagement, customer service, and reporting.

V. Questions, Comments

None

1920 Mariposa St., Suite 330
Fresno, CA 93721

April 30, 2021

Efren Loste, Chief
Local Government Audits Bureau
Division of Audits
California State Controller's Office
P.O. Box 942850
Sacramento, California 94250

In connection with your engagement to apply agreed-upon procedures to verify the compliance of the costs claimed for reimbursement by the Fresno Economic Opportunities Commission for providing services under the Women, Infants, and Children Supplemental Nutrition Program (WIC program) for the period of October 1, 2018 through September 30, 2019 with program requirements and state and federal regulations, we confirm, to the best of our knowledge and belief, the following representations made to your staff during the course of the engagement.

1. We are responsible for the subject matter of this engagement, that is, costs claimed for reimbursement by the Fresno Economic Opportunities Commission for providing services under the Women, Infants, and Children Supplemental Nutrition Program (WIC program) for the period of October 1, 2018 through September 30, 2019 in accordance with contract # 15-10082 and Amendments A04, and applicable state and federal regulations.
2. We have disclosed to your staff that there were no known matters contradicting the costs claimed for reimbursement by the Fresno Economic Opportunities Commission for providing services under the Women, Infants, and Children Supplemental Nutrition Program (WIC program) for the period of October 1, 2018 through September 30, 2019 in accordance with contract # 15-10082 and Amendments A04 and that there was not any communication from regulatory agencies or others, affecting the costs claimed, between September 30, 2019 and the date of this letter.
3. We have made available to your staff all documentation, financial records, correspondence, and other data relevant to the subject matter of this engagement, and related to compliance with the specified requirements requested for the purpose of performing this engagement.
4. We have disclosed to your staff any other matters he has deemed appropriate during the engagement.

5. a. We are responsible for establishing and maintaining effective internal controls over compliance with contract requirements and state and federal regulations.

b. We have performed an evaluation of compliance with specified requirements and the controls for establishing and maintaining internal control over compliance and detecting noncompliance with requirements, as applicable.
6. We have not made any alternative interpretations of compliance requirements that may have varying interpretations.
7. We are responsible for the accuracy of the WIC Local Agency invoices that were submitted to the California Department of Public Health's WIC Office (CDPH WIC Division) for reimbursement.
8. We are responsible for complying with all requirements of contract # 15-10082 and Amendments A04 and between CDPH WIC Division and the Fresno Economic Opportunities Commission and applicable state and federal regulations.
9. We have disclosed to your staff that there were no known matters of non-compliance with contractual requirements and/or state and federal regulations.
10. We have responded fully to all engagement-related inquiries made to us by your staff during the engagement.
11. We have disclosed that there have been no communications from CDPH WIC Division or other agencies regarding the Fresno Economic Opportunities Commission non-compliance with contractual requirements or state or federal regulations received between September 30, 2019 and the date of this letter.
12. We have disclosed that there have been no incidents of noncompliance occurring subsequent to September 30, 2019 that would require adjustment or modification of the costs claimed for reimbursement by the Fresno Economic Opportunities Commission for providing services under the Women, Infants, and Children Supplemental Nutrition Program (WIC program) for the period of October 1, 2018 through September 30, 2019.

Signature



Jack Lazzarini
WIC Program Director

Signature



Jim Rodriguez
Chief Financial Officer



FINANCE COMMITTEE MEETING

| | |
|------------------------------|-------------------------------|
| Date: May 12, 2021 | Program: Finance |
| Agenda Item #: 6 | Director: N/A |
| Subject: Funding List | Officer: Jim Rodriguez |

Background

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

| As of date | March 2021 Current | January 2020 Prior Quarter | March 2020 Prior year |
|------------------|-----------------------|-------------------------------|--------------------------|
| Awarded funding: | \$ 204.7 million | \$211.9 million | \$155 million |

Significant changes in awarded funding from prior periods include:

Increases in funding in the following programs:

- Local Conservation Corps (LCC): Proposition 68 funds of \$489,000
- Fresno Street Saints: Funding from Central Valley Community Foundation for a total amount \$250,000
- Fresno Street Saints: Funding from County of Fresno for an amount of \$120,000
- Access Plus Capital: Funding from Wells Fargo Bridging the Financial Justice Gap Initiative for a total amount \$1,500,000.

The contract list contains the following:

- 35 Programs
- 56 Funding Sources
- 164 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 3/31/21

| 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 Bridging the Financial Justice Gap Initiative | Wells Fargo | Apr-21 | Apr-23 | 1,500,000 | |
| 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 | 5,857,779 |
| 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-22 | 1,208,752 | |
| 34 ENERGY SERVICES -2021 LIHEAP (Cash Assistance) | State Community Services & Development | Oct-20 | Sep-22 | 1,545,566 | |
| 35 ENERGY SERVICES -2021 LIHEAP (In-kind) | PG&E | Oct-20 | Sep-22 | 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 3/31/21

| 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 - Adult Reentry Planning Program | County of Fresno | Apr-21 | Apr-24 | 120,000 | |
| 50 FRESNO STREET SAINTS - African American Academic Acceleration | Fresno Unified School District | Jan-21 | Jun-21 | 15,000 | |
| 51 FRESNO STREET SAINTS - Youth Program | Wells Fargo | Jul-20 | Dec-21 | 15,000 | |
| 52 FRESNO STREET SAINTS - Neighborhood Hub Project | Central Valley Community Foundation | Feb-21 | Jun-23 | 250,000 | |
| 53 FRESNO STREET SAINTS -Training Institute | Citizens Bank | Apr-20 | Dec-21 | 10,000 | |
| 54 FRESNO STREET SAINTS-Transformative Climate Communities Program | City of Fresno (Strategic Growth Council) | Jul-19 | Jun-21 | 105,367 | 1,100,890 |
| 55 FOOD SERVICES | Third Party - Home Bound Meals | Jan-21 | Dec-21 | 2,340,000 | |
| 56 FOOD SERVICES | Third Party - Catering | Jan-21 | Dec-21 | 300,000 | |
| 57 FOOD SERVICES | CAFÉ EOC | Jan-21 | Dec-21 | 100,000 | |
| 58 FOOD SERVICES | Intercompany - Fresno EOC Head Start | Jan-21 | Dec-21 | 1,708,300 | |
| 59 FOOD SERVICES | Intercompany - Fresno EOC- Sanctuary | Jul-20 | Jun-21 | 22,170 | |
| 60 FOOD SERVICES | Intercompany - Fresno EOC- SOUL | Jul-20 | Jun-21 | 13,600 | |
| 61 FOOD SERVICES | Intercompany Catering | Jul-20 | Jun-21 | 19,250 | |
| 62 FOOD SERVICES | FMAAA - FFS | Jul-20 | Jun-21 | 400,000 | |
| 63 FOOD SERVICES | USDA - At Risk | Oct-20 | Sep-21 | 73,400 | |
| 64 FOOD SERVICES | USDA - Summer & Winter Meals | Oct-20 | Sep-21 | 630,930 | |
| 65 FOOD SERVICES | FMAAA - COVID MEALS | Jan-21 | Dec-21 | 1,380,000 | |
| 66 FOOD SERVICES | Fee for service / MOU contracts | Jul-20 | Jun-21 | 900,000 | |
| 67 FOOD SERVICES - Sisters of St. Joseph Food Distribution | Sisters of St. Joseph Health Care Foundation | Jul-20 | Jun-21 | 75,000 | |
| 68 FOOD SERVICES - Market Match | Ecology Center | Jan-21 | Dec-21 | 26,177 | |
| 69 FOOD SERVICES - St. Agnes | St. Agnes Medical Center | Jan-20 | Dec-21 | 5,700 | |
| 70 FOOD SERVICES - Cal Fresh Outreach Project | Kaiser Permanente | Oct-19 | Sep-21 | 95,000 | 8,089,527 |
| 71 CALIFORNIA STATE PRESCHOOL | USDA | Oct-20 | Sep-21 | 14,000 | |
| 72 CALIFORNIA STATE PRESCHOOL | Parent Fees | Jul-20 | Jun-21 | 125 | |
| 73 CALIFORNIA STATE PRESCHOOL | State - Department of Education | Jul-20 | Jun-21 | 1,074,224 | |
| 74 HEAD START / EARLY HEAD START | USDA | Oct-20 | Sep-21 | 1,634,015 | |
| 75 HEAD START / EARLY HEAD START | US Department of HHS | Jan-20 | Jun-21 | 68,770,488 | |
| 76 HEAD START / EARLY HEAD START | IN-KIND | Jan-20 | Jun-21 | 16,111,880 | 87,604,732 |
| 77 HEALTH SERVICES - ADOLESCENT FAMILY LIFE PROGRAM | CDPH-MCAH | Jul-20 | Jun-23 | 1,791,999 | |
| 78 HEALTH SERVICES | Essential Access Health-Title X | Apr-21 | Mar-22 | 175,000 | |
| 79 HEALTH SERVICES | Third Parties | Apr-21 | Mar-22 | 681,724 | |
| 80 HEALTH SERVICES - Tattoo Removal | Fresno Police Department | Oct-19 | Sep-22 | 48,204 | |
| 81 HEALTH SERVICES - CA PREP | State - Department of Health | Jul-18 | Jun-21 | 1,200,000 | |
| 82 HEALTH SERVICES - Digital Initiative for Youth | US Department of HHS through UCSF | Oct-16 | Dec-21 | 1,308,762 | |
| 83 HEALTH SERVICES - Glow! Group Prenatal Care | First 5 of Fresno County | Sep-19 | Jun-23 | 550,000 | |
| 84 HEALTH SERVICES - Promoting Optimal Health for Rural Youth | The Regents of of the Univ. of CA through UCSF | Jul-20 | Jun-23 | 829,916 | |
| 85 HEALTH SERVICES - COVID-19 Farmworkers Harvest | County of Fresno | Aug-20 | Jun-21 | 500,000 | |
| 86 HEALTH SERVICES - School Based Sealant | County of Fresno | Dec-19 | Jun-22 | 520,000 | |
| 87 HEALTH SERVICES - In-Home Care Services | County of Fresno | Jul-20 | Jun-22 | 550,000 | |
| 88 HEALTH SERVICES - TOBACCO CAM PROJECT | County of Fresno Department of Public Health | Sep-19 | Dec-21 | 255,541 | |
| 89 HEALTH SERVICES - RURAL TOBACCO | State - Department of Health | Jul-20 | Jun-25 | 1,111,054 | 9,522,200 |
| 90 LCC-California Endowment- Corpsmember Supportive Services | California Endowment | Feb-13 | Dec-21 | 15,000 | |
| 91 LCC-YOUTHBUILD/AmeriCorps 19-20 | Corporation for National and Community Service | Aug-19 | Aug-21 | 159,905 | |
| 92 LCC-YOUTHBUILD/AmeriCorps 20-21 | Corporation for National and Community Service | Aug-20 | Aug-22 | 155,500 | |
| 93 LCC-San Joaquin River Conservation | San Joaquin River Conservation ASJR 1714 | Mar-21 | Jun-21 | 4,980 | |
| 94 LCC- CCC Proposition 68 | California Conservcation Corps (CCC) | May-19 | Apr-22 | 304,466 | |
| 95 LCC -CCC Proposition 68 Phase II | California Conservcation Corps (CCC) | May-20 | Dec-21 | 489,357 | |
| 96 LCC -CCC Proposition 68 Phase III | California Conservcation Corps (CCC) | Apr-21 | Mar-23 | 489,285 | |
| 97 LCC -CCC Proposition 84 | California Conservcation Corps (CCC) | Jan-21 | Oct-21 | 92,357 | |
| 98 LCC-DOC RECYCLING CYCLE 34 | CALRECYCLE | Jul-19 | Jun-21 | 1,761,778 | |
| 99 LCC-DOC RECYCLING CYCLE 35 | CALRECYCLE | Jul-20 | Jun-22 | 1,738,792 | |
| 100 LCC-BUY BACK CENTER | Friant Buy Back Center | Jan-20 | Dec-21 | 50,000 | |
| 101 LCC-YOUTHBUILD DEPARTMENT OF LABOR | US Department of Labor Employment and Training Administration | Jan-20 | Apr-23 | 1,500,000 | |
| 102 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 | |

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
FUNDING AS OF 3/31/21

| PROGRAM | FUNDING SOURCE | CONTRACT YEAR | | AMOUNT | SUBTOTAL |
|--|--|-----------------|-------------|-------------|-------------|
| 103 LCC-Calfire Central Valley Forestry Corps | Fresno Regional Workforce Investment Board (FRWIB) | Aug-20 | Jun-22 | 150,000 | |
| 104 LCC/Sanctuary - Homeless Employment Program | City of Fresno | Oct-20 | Jun-21 | 76,122 | |
| 105 LCC-FFS Dental Clinic Health Service Yard Maintenance | Intercompany - Fresno EOC Health Services | Jan-20 | Dec-21 | 4,303 | |
| 106 LCC-FFS Franklin Head Start Yard Maintenance | Intercompany - Fresno EOC Head Start | Jan-20 | Dec-21 | 14,400 | |
| 107 LCC-FFS RDA | City of Fresno-Successor Agency to RDA | Jul-20 | Jul-21 | 16,992 | |
| 108 LCC-Facility Rental | Office of The County of Fresno Public Defender | Feb-18 | Dec-21 | 3,240 | |
| 109 LCC-Facility Rental | Foster Grandparent | Apr-21 | Apr-22 | 4,990 | |
| 110 LCC-Transformative Climate Communities Program | City of Fresno (Strategic Growth Council) | May-19 | May-21 | 1,521,582 | |
| 111 LCC-CCC ACTIVE TRANSPORTATION PROGRAM | California Conservcation Corps (CCC) | Sep-18 | Jun-21 | 271,428 | |
| 112 LCC-CCC Non-Residential Program | California Conservcation Corps (CCC) | Aug-20 | Jun-21 | 24,000 | |
| 113 LCC-CCC Prop 84 | California Conservcation Corps (CCC) | Jan-21 | Oct-21 | 92,357 | |
| 114 LCC-California Community Reinvestment Grant | State of California | Oct-19 | Sep-21 | 300,000 | |
| 115 LCC- YOUTHBUILD CALIFORNIA CHARTER SCHOOL | YBCSC | Jul-20 | Jun-21 | 125,000 | 9,455,834 |
| 116 SANCTUARY - Human Trafficking Victim Assist.(HV) Program | CalOES Victim Services and Public Safety Branch | Apr-21 | Mar-22 | 476,190 | |
| 117 SANCTUARY - OVC | U.S. Department of Justice | Oct-18 | Sep-21 | 774,999 | |
| 118 SANCTUARY - OVC for Minor Victims | U.S. Department of Justice | Oct-19 | Sep-22 | 499,998 | |
| 119 SANCTUARY - Slave 2 Nothing | Slave 2 Nothing Foundation | May-19 | no end date | 30,000 | |
| 120 SANCTUARY - Slave 2 Nothing | Slave 2 Nothing Foundation | Jun-20 | no end date | 30,000 | |
| 121 SANCTUARY - SOUL Rental Income | Intercompany | Jul-20 | Jun-21 | 83,949 | |
| 122 SANCTUARY - Shelter Donations | Donations | Jan-21 | Dec-21 | 12,000 | |
| 123 SANCTUARY - Shelter Basic Center | US Department of HHS | Oct-18 | Sep-21 | 600,000 | |
| 124 SANCTUARY - Shelter | USDA | Jul-20 | Jun-21 | 600 | |
| 125 SANCTUARY - Shelter Renovations | City of Fresno | Dec-19 | Jun-21 | 368,000 | |
| 126 SANCTUARY - Shelter Homeless Youth Emergency Services Pilot | CalOES Victim Services and Public Safety Branch | Apr-17 | Mar-22 | 2,500,000 | |
| 127 SANCTUARY - Shelter County Homeless Youth Service | County of Fresno | Jul-19 | Jun-21 | 327,884 | |
| 128 SANCTUARY - Shelter City HEAP Youth Services | City of Fresno | Jul-19 | Jun-21 | 300,000 | |
| 129 SANCTUARY - MAP | County of Fresno | Nov-19 | Jun-21 | 284,529 | |
| 130 SANCTUARY - LGBTQ YSUD | Sierra Health Foundation: Center for Health Program Management | Mar-20 | Nov-22 | 1,000,000 | |
| 131 SANCTUARY - LGBTQ YOR | California Institute for Behavioral Health Solutions | Mar-21 | Aug-22 | 646,211 | |
| 132 SANCTUARY - SOS | Central Valley Community Foundation | Jan-15 | no end date | 30,000 | |
| 133 SANCTUARY - SOS Donations | Donations | Jan-21 | Dec-21 | 23,000 | |
| 134 SANCTUARY - PHOENIX | US Department of HUD | Sep-19 | Aug-21 | 399,442 | |
| 135 SANCTUARY - PROJECT HEARTH | US Department of HUD | Oct-19 | Sep-21 | 279,938 | |
| 136 SANCTUARY - HERO Team 2 | US Department of HUD | Sep-19 | Aug-21 | 525,000 | |
| 137 SANCTUARY - Home Plate | US Department of HUD | Sep-19 | Aug-21 | 343,598 | |
| 138 SANCTUARY - PROJECT RISE | US Department of HUD | Nov-20 | Oct-21 | 307,588 | |
| 139 SANCTUARY - Project HOPE | Fresno City College | Dec-20 | Jun-22 | 400,000 | |
| 140 SANCTUARY & LCC - Homeless Employment | City of Fresno | Oct-20 | Jun-21 | 76,122 | |
| 141 SANCTUARY - Harvest Calls | Central Valley Community Foundation | No Grant Period | | 50,000 | |
| 142 SANCTUARY - Client Rental Income | Clients | Sep-20 | Aug-21 | 30,000 | 10,399,048 |
| 143 SCHOOL AGE CHILD CARE/FEDERAL BLOCK GRANT | State - Department of Education | Jul-20 | Jun-21 | 592,402 | |
| 144 SCHOOL OF UNLIMITED LEARNING | State - Department of Education ADA | Jul-20 | Jun-21 | 2,143,950 | |
| 145 SCHOOL OF UNLIMITED LEARNING | State - Department of Education EPA | Jul-20 | Jun-21 | 36,000 | |
| 146 SCHOOL OF UNLIMITED LEARNING | FUSD -- Property Tax | Jul-20 | Jun-21 | 181,625 | |
| 147 SCHOOL OF UNLIMITED LEARNING | FUSD-Federal Lottery Funding | Jul-20 | Jun-21 | 37,260 | |
| 148 SCHOOL OF UNLIMITED LEARNING | Federal - Department of Education - Title Grants | Jul-20 | Jun-21 | 73,776 | |
| 149 SCHOOL OF UNLIMITED LEARNING | USDA | Jul-20 | Jun-21 | 28,500 | |
| 150 SCHOOL OF UNLIMITED LEARNING | State - Department of Education-Mandate Block Grant | Jul-20 | Jun-21 | 8,437 | |
| 151 SCHOOL OF UNLIMITED LEARNING | State - Department of Education-CARES Funding | Jul-20 | Jun-21 | 49,806 | |
| 152 SCHOOL OF UNLIMITED LEARNING | Donations & Miscellaneous | Jul-20 | Jun-21 | 13,000 | 3,164,756 |
| 153 STOP THE VIOLENCE | California Endowment | Jan-21 | Dec-21 | 100,000 | 100,000 |
| 154 TRAINING & EMPLOYMENT SERVICES -FOSTER GRANDPARENTS | Corporation for National and Community Service | Jul-20 | Jun-21 | 386,408 | |
| 155 TRAINING & EMPLOYMENT SERVICES - URBAN AREA YOUNGER YOUTH | Fresno Regional Workforce Investment Board (FRWIB) | Jul-20 | Jun-21 | 1,101,364 | |
| 156 TRAINING & EMPLOYMENT SERVICES - VALLEY APPRENTICESHIP CONNECTIONS | Fresno County EDC | May-20 | Apr-21 | 375,000 | |
| 157 TRAINING & EMPLOYMENT SERVICES - VALLEY APPRENTICESHIP CONNECTIONS | County of Fresno - Probation | May-18 | Apr-21 | 792,000 | |
| 158 TRAINING & EMPLOYMENT SERVICES - VALLEY APPRENTICESHIP CONNECTIONS | State Center Community College District | May-19 | Mar-21 | 338,500 | 2,993,272 |
| 159 Transform Fresno - Prime Community Engagement Partner | City of Fresno | May-20 | Mar-26 | 177,000 | |
| 160 Transform Fresno - Direct Outreach Community Partner | City of Fresno | May-20 | Mar-26 | 164,200 | |
| 161 Transform Fresno - Media and Communications Community Partner | City of Fresno | May-20 | Mar-26 | 144,000 | |
| 162 Transform Fresno - Event Coordination Community Partner | City of Fresno | May-20 | Mar-26 | 77,000 | 562,200 |
| 163 TRANSIT SYSTEMS | State Local Transportation Funds - TDA 4.5 Funds | Jul-20 | Jun-21 | 1,657,025 | |
| 164 TRANSIT SYSTEMS | Donations / Special Trips | Jul-20 | Jun-21 | 5,000 | |
| 165 TRANSIT SYSTEMS | Central Valley Regional Center | Jul-20 | Jun-21 | 2,540,000 | |
| 166 TRANSIT SYSTEMS | Food Delivery (all) | Jul-20 | Jun-21 | 700,000 | |
| 167 TRANSIT SYSTEMS | Intercompany - Fresno EOC Head Start | Jul-20 | Jun-21 | 770,000 | |
| 168 TRANSIT SYSTEMS | Intercompany - Fresno EOC Head Start (Janitorial) | Jul-20 | Jun-21 | 200,000 | |
| 169 TRANSIT SYSTEMS | County of Fresno - CalWorks | Jul-20 | Jun-21 | 403,620 | |
| 170 TRANSIT SYSTEMS | Fresno Council of Governments Planning Grant | Jul-20 | Jun-21 | 50,000 | |
| 171 TRANSIT SYSTEMS | Taxi Script | Jul-20 | Jun-21 | 14,000 | |
| 172 TRANSIT SYSTEMS | County of Fresno - Dept of Behavioral Health | Jul-20 | Jun-21 | 50,000 | |
| 173 TRANSIT SYSTEMS | Madera County Transit (5 year contract) | Jul-19 | Jun-24 | 5,067,508 | 11,457,153 |
| 174 WOMEN, INFANTS AND CHILDREN | State - Department of Health | Oct-19 | Sep-22 | 17,733,854 | 17,733,854 |
| | | | | 204,673,016 | 204,673,016 |
| 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 | |

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
FUNDING AS OF 3/31/21

| PROGRAM | FUNDING SOURCE | CONTRACT YEAR | | AMOUNT | SUBTOTAL |
|--|--------------------------------------|---------------|--------|------------|------------|
| 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 Captial - 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: May 12, 2021 | Program: Finance |
| Agenda Item #: 7 | Director: N/A |
| 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 |
|------------------|--|-------------|--|
| Sanger Fence Co. | Facilities - install wrought iron fence around the property with pedestrian gates and drive gate for fire emergency exit at Pride Park at 1189 Martin Ave, Fresno. | \$56,750.00 | The City of Fresno recently gifted Pride Park to Fresno EOC. Fence needed to be installed promptly. Only Sanger Fence Co. had the iron available for installation on a short notice. Other vendors were six weeks out. This impact the dates of retaining wall and failure to do so deemed as a public emergency addressing an immediate safety concern. |



FINANCE COMMITTEE MEETING

| | |
|----------------------------------|-------------------------------|
| Date: May 12, 2021 | Program: Finance |
| Agenda Item #: 8 | Director: N/A |
| Subject: Health Insurance | 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 March 31, 2021, the health insurance reserve is at \$5.0 million, which covers approximately 5.7 months of average expenditures. To date, contributions from programs and employees for 2021 total \$3,402,414 while the Fund paid out \$2,380,099 in expenses. COVID-related claims costs (to be funded by CSBG CARES) totals \$181,958 according to reports provided by our third-party administrator. 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 MARCH 31, 2021

| | 2021 | | | | | 2020 | | |
|------------------------------------|------------------|------------------|------------------|-------------------------|-------------------------|-------------------------|---------------------|--------------------------------|
| | January | February | March | YTD totals Jan - Mar | Mo. Avg. Prev 12 mos | YTD totals Jan - Mar | Annual Jan - Dec | Annual Mo. Avg Jan - Dec |
| Beginning Fund Balance | 3,991,455 | 4,261,617 | 4,666,929 | | | | | |
| <u>Income</u> | | | | | | | | |
| Agency Contributions | 868,403 | 858,194 | 852,325 | 2,578,921 | 834,284 | 2,627,445 | 10,059,937 | 838,328 |
| Additional Agency Contr. | 51,529 | 64,762 | 65,667 | 181,958 | 20,596 | 0 | 65,197 | 5,433 |
| Employee Contributions | 283,963 | 176,373 | 181,198 | 641,534 | 150,051 | 596,739 | 1,755,815 | 146,318 |
| Total Income | 1,203,895 | 1,099,328 | 1,099,190 | 3,402,414 | 1,004,932 | 3,224,184 | 11,880,949 | 990,079 |
| <u>Expenses</u> | | | | | | | | |
| Health Claims Paid | 500,161 | 302,551 | 362,388 | 1,165,100 | 506,063 | 1,256,344 | 6,164,003 | 513,667 |
| Dental Claims Paid | 65,934 | 67,225 | 51,751 | 184,910 | 47,724 | 158,847 | 546,628 | 45,552 |
| Prescriptions Paid | 210,323 | 158,769 | 169,885 | 538,977 | 161,297 | 586,241 | 1,982,823 | 165,235 |
| Vision Claims Paid | 12,742 | 9,468 | 7,580 | 29,790 | 8,248 | 28,771 | 97,955 | 8,163 |
| Stop Loss Premiums | 89,987 | 101,368 | 106,728 | 298,083 | 109,993 | 340,177 | 1,362,007 | 113,501 |
| Stop Loss Claims | 0 | 0 | 0 | 0 | (10,343) | (69,628) | (193,741) | (16,145) |
| Life Insurance Premiums | 14,000 | 13,799 | 13,676 | 41,475 | 14,228 | 44,147 | 173,408 | 14,451 |
| Pinnacle | 14,462 | 14,514 | 14,393 | 43,369 | 14,619 | 44,443 | 176,507 | 14,709 |
| Blue Cross | 14,970 | 14,933 | 14,822 | 44,725 | 15,246 | 46,026 | 184,255 | 15,355 |
| Benefits Consultant | 6,917 | 6,917 | 6,916 | 20,750 | 7,547 | 23,166 | 92,979 | 7,748 |
| Employee Assist. Program | 1,877 | 1,876 | 1,877 | 5,630 | 1,877 | 5,629 | 22,518 | 1,877 |
| Preferred Chiropractors | 1,005 | 1,002 | 995 | 3,002 | 829 | 2,353 | 9,299 | 775 |
| Other Expenses | 1,355 | 1,594 | 1,338 | 4,287 | 1,538 | 5,807 | 19,976 | 1,665 |
| ACA Fees | 0 | 0 | 0 | 0 | 435 | 0 | 5,220 | 435 |
| Total Expenses | 933,733 | 694,016 | 752,350 | 2,380,099 | 879,301 | 2,472,323 | 10,643,836 | 886,986 |
| Current Fund Activity (net) | 270,162 | 405,312 | 346,841 | 1,022,315 | 125,631 | 751,861 | 1,237,113 | 103,093 |
| Ending Fund Balance | 4,261,617 | 4,666,929 | 5,013,770 | 5,013,770 | | | | |
| <u>Enrollment</u> | | | | | | | | |
| Employee only-Traditional | 294 | 287 | 288 | | 290 | | 330 | |
| High-Deduct | 57 | 56 | 57 | | 57 | | 41 | |
| Family coverage-Traditional | 416 | 421 | 414 | | 417 | | 463 | |
| High-Deduct | 37 | 37 | 36 | | 37 | | 28 | |
| Dental coverage only | 31 | 36 | 35 | | 34 | | 36 | |
| Temp/On Call Plan | 0 | 1 | 1 | | 1 | | 0 | |
| Total employees enrolled | 835 | 838 | 831 | | 835 | | 898 | |
| Total dependants covered | | | | | | | | |
| Average contributions per employee | 1,442 | 1,312 | 1,323 | | 1,204 | | 1,103 | |
| Average expenses per employee | 1,118 | 828 | 905 | | 1,053 | | 988 | |

Estimated # months funded: 5.7

FINANCE COMMITTEE MEETING

| | |
|-----------------------------------|-------------------------------|
| Date: May 12, 2021 | Program: Finance |
| Agenda Item #: 9 | Officer: N/A |
| 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 March 31, 2021, 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: May 12, 2021 | Program: WIC |
| Agenda Item #: 10 | Director: Jack Lazzarini |
| 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:

- Women, Infants, and Children (WIC)
 - Through 50% of the contract period, approximately 42% of funding has been used. Most of the year to date savings are from General Office Expenses. Program and outreach materials, have been at an all-time low due to the COVID-19 pandemic.
 - There are plans in place to fully utilize the funds in coming months in the following manner: new telephone system, changing out of the main entrance locking system, and outreach and training material supplies in anticipation of re-opening.

WOMEN, INFANTS & CHILDREN (WIC)

YTD March 31, 2021

Grant Period: October 1, 2020 to September 30, 2021

Project ID # 11000, 11001, 11002, 11003, 11019

Percentage of Time Lapsed

50.00%

| Account Numbers - Expense Program | ANNUAL BUDGET | YTD ACTUAL | BALANCE | YTD % OF BUDGET USED |
|--|------------------|------------|------------|----------------------------|
| <u>Revenue:</u> | | | | |
| 4105 California Department of Health Services | 5,982,106 | 2,111,380 | 3,870,726 | 35.29% |
| Total Revenue | 5,982,106 | 2,111,380 | 3,870,726 | 35.29% |
| <u>Personnel Expense:</u> | | | | |
| 5010, 5015, 5075 Salaries | 3,154,314 | 1,507,161 | 1,647,153 | 47.78% |
| 5020, 5025, 5030, 5035, Fringe | 1,324,811 | 570,313 | 754,498 | 43.05% |
| 5040, 5045, 5050, 5055, 5080, 5085 | | | | |
| Total Personnel | 4,479,125 | 2,077,474 | 2,401,651 | 46.38% |
| <u>Operating Expense:</u> | | | | |
| 5125, 5145, 5160, 5195, General Office Expenses | 579,389 | 75,562 | 503,827 | 13.04% |
| 5415, 5418, 5425, 5435, (Audit, Insurance, phone, cell | | | | |
| 5460, 5512, 5520, 5522, phone, Office, Cert) | | | | |
| 5535, 5537, 5539, 5550, | | | | |
| 5555, 5570, 5571, 5620, | | | | |
| 5621, 5625, 5630, 5635, | | | | |
| 5702 | | | | |
| 5330, 5335, 5340 Travel | 15,000 | 365 | 14,635 | 2.43% |
| 5708, 5709 Training | 14,500 | 2,769 | 11,731 | 19.10% |
| 5701, 5737, 5763, 5738, Outreach, Media/Promo, | 40,000 | 2,728 | 37,272 | 6.82% |
| 5758, 5930 Program Materials | | | | |
| 5205, 5220, 5240, 5245, Facility Cost | 438,132 | 189,350 | 248,782 | 43.22% |
| 5250, 5255, 5260, 5270, 5280 | | | | |
| 5144 Indirect Costs (7.5%) * | 415,960 | 176,081 | 239,879 | 42.33% |
| Total Non-Personnel | 1,502,981 | 446,855 | 1,056,126 | 29.73% |
| Total NSA | 5,982,106 | 2,524,329 | 3,457,777 | 42.20% |
| WIC Card/EBT | 24,461,346 | 8,291,530 | 16,169,816 | 33.90% |

* To include Indirect costs allocated in accordance with the Indirect cost rate approved by the

U.S. Department of Health & Human services at 7.5% of total direct costs