



Finance Committee Meeting

September 13, 2023 at 5:00 p.m.

Fresno EOC Board Room

1920 Mariposa Street, Suite 310

Fresno, CA, 93721

Join By Zoom:

https://fresnoeoc.zoom.us/meeting/register/tZwpdumprjMoHdfxDn5MsJDDaLtlIk0_foq



FINANCE COMMITTEE MEETING AGENDA

SEPTEMBER 13, 2023 AT 5:00 PM

1. CALL TO ORDER

2. ROLL CALL

| | | |
|------------------------------|--|---|
| A. Monthly Attendance Record | | 3 |
|------------------------------|--|---|

3. APPROVAL OF AUGUST 8, 2023 MINUTES

| | | |
|---|----------------|---|
| A. August 8, 2023 Finance Committee Meeting Minutes | Approve | 4 |
|---|----------------|---|

4. FINANCIAL REPORTS

Approve

| | | |
|--|--|---|
| A. Agency Financial Statements July 2023 | | 7 |
|--|--|---|

| | | |
|---|--|----|
| B. Head Start Financial Status Report July 2023 | | 11 |
|---|--|----|

5. PROGRAM VARIANCE REPORTS

| | | |
|--|--------------------|----|
| A. Sanctuary and Support Services Programs | Information | 13 |
|--|--------------------|----|

6. HEALTH INSURANCE REPORT

| | | |
|----------------------------|--------------------|----|
| A. Health Insurance Report | Information | 15 |
|----------------------------|--------------------|----|

7. NON-COMPETITIVE PROCUREMENT

| | | |
|---------------------------------|--------------------|----|
| A. Non-competitive Procurements | Information | 17 |
|---------------------------------|--------------------|----|

8. HEAD START FA-1 MONITORING REPORT

| | | |
|--|--------------------|----|
| A. Head Start Fiscal Monitoring Report | Information | 18 |
|--|--------------------|----|

9. OTHER BUSINESS

The next meeting is scheduled for November 8th, 2023, at 5:00 p.m.

10. 1PUBLIC 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).

11. ADJOURNMENT



Finance Committee Meeting Monthly Attendance Record 2023

Charles Garabedian
James Martinez
Zina Brown-Jenkins
Itzi Robles
Linda Hayes
Alena Pacheco
Rey Leon

| January | 8-Feb | 8-Mar | 19-Apr | 17-May | 13-Jun | July | 8-Aug | 13-Sep | 11-Oct | 8-Nov | 13-Dec | Attended |
|---------|-------|-------|--------|--------|--------|------|-------|--------|--------|-------|--------|----------|
| | O | O | O | O | O | | O | | | | | 6/10 |
| | X | X | O | O | X | | O | | | | | 3/10 |
| | O | O | X | T | O | | O | | | | | 5/10 |
| | X | O | X | O | X | | X | | | | | 2/10 |
| | O | O | X | X | O | | X | | | | | 3/10 |
| | O | O | O | O | O | | O | | | | | 6/10 |
| | O | X | T | X | X | | X | | | | | 2/10 |

O-Present X-Absent T-Teleconference

FINANCE COMMITTEE MEETING
Tuesday, August 8, 2023
5:00PM
MINUTES

1. CALL TO ORDER

Charles Garabedian, called the meeting to order at 5:10 pm.

2. ROLL CALL

Roll was called and a quorum was established.

| COMMITTEE MEMBERS | PRESENT | STAFF | STAFF |
|---|---------|------------------|------------------|
| Charles Garabedian (Committee Chair) | ✓ | Jay Zapata | Ana Medina |
| Rey Leon | | Steve Warnes | Elionora Vivanco |
| James Martinez | ✓ | Karina Perez | Maria Elizondo |
| Linda Hayes | | Jennifer Tillman | |
| Zina Brown-Jenkins | ✓ | Chris Erwin | |
| Itzi Robles | | Greg Streets | |
| Alena Pacheco | ✓ | Joseph Amader | |

3. APPROVAL OF JUNE 13, 2023 MINUTES

A. June 13, 2023 Finance Committee Minutes

Public comment: None heard.

Motion by: Brown-Jenkins **Second by:** Pacheco

Ayes: Garabedian, Brown-Jenkins, Pacheco and Martinez

Nayes: None heard

4. FINANCIAL REPORTS

A. Agency Financial Statements

B. Head Start Financial Status Report

Motion by: Pacheco **Second by:** Brown-Jenkins

Ayes: Garabedian, Brown-Jenkins, Pacheco and Martinez

Nayes: None heard

Jay Zapata, Chief Financial Officer, presented the Financial Statements for May 31, 2023 and June 30, 2023. The Budget column has been updated now that agency annual budget was presented to the board. Through June 30th the Total Revenues and Support are \$79,848,422 and Total Expenditures are \$80,359,116.

Jennifer Tillman, Finance Manager for Head start presented the Head Start Financial Status Reports for Year-to Date for May and June 2023. Through June 30th the Head Start Basic grant was 43% expended and the Early Head Start Basic grant was 25% expended.

5. VARIANCE REPORTS

A. Energy Services

Joseph Amader presented the Energy Services variance reports.

Commissioner Pacheco inquired on how we let the public know about the Energy Services provided to the community. Amader stated they use the navigation center, outreach events and radio and/or television.

Public Comment: None heard.

No action required

6. HEALTH INSURANCE REPORT

A. Health Insurance Report

Steve Warnes, Assistant Finance Director, presented the health insurance fund reports for June 30, 2023. The health insurance reserve is at \$6.7 million, which covers approximately 9.1 months of average expenditures. Contributions from programs and employees for 2023 total \$5,531,010 while the Fund paid out \$4,311,643 in expenses. Health Claims paid in June were \$538,213 which was above the average from the past year.

Public Comment: None heard

No action required

7. NON-COMPETITIVE PROCUREMENT: N/A

There were Non-Competitive Procurements to present.

Public comment: None heard.

No Action Required

8. INVESTMENT REPORT

Warnes, presented Investment Report. At June 30th the total value of the investments held was \$3,707,037. Maturity dates for the Bonds and Certificates of Deposit held are laddered to provide maturities between 3 months – 3 years. Interest rates in the market have been improving.

Public Comment: None Heard

No action required

9. 2020 AGENCY TAX REPORT

Zapata presented the 990 Income Tax Form for the 2020 year. This return was prepared by our auditors and reconciles to the audited financial statements for that year.

The same return for the 2021 tax year is in draft form right now. It will be presented to the committee later on this year.

Public Comment: None heard

No action required

10. OTHER BUSINESS:

Public comment: None heard

No Action Required

11. PUBLIC COMMENTS: N/A

Public comment: None heard

No Action Required

12. ADJOURNMENT:

Garabedian adjourned meeting at 6:15 pm

Respectfully Submitted,

Charles Garabedian
Committee Chair



FINANCE COMMITTEE MEETING

| | |
|-----------------------------------|-------------------------------|
| Date: September 13, 2023 | Program: Finance |
| Agenda Item #: 4 | Director: Steve Warnes |
| Subject: Financial Reports | Officer: Jay Zapata |

Recommended Action

Staff recommends Committee approval for full Board consideration of the interim consolidated financial statements as of Year-to-Date July 2023 and the financial status report for the Head Start 0-5 program as of Year-to-Date July 2023.

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 July 31, 2023, the Agency had preliminary revenue of \$92,538,143 million, including \$26.1 million of in-kind contributions, and net operating loss of \$1,191,009. In comparison, the Agency had revenue of \$78,681,292 million including in-kind of \$20.6 million as of the corresponding period of the preceding year.

(B) Head Start 0-5 Financial Status Report as of Year-to-Date July 30, 2023 This also represented in the following percentages.

| Program Area | % of budget | Notes |
|---|-------------|---|
| Head Start – Basic | 46% | Personnel is underspent due to unfilled positions |
| Head Start – Training & Technical Assistance (T&TA) | 61% | Training planned for later this year |

| Program Area | % of budget | Notes |
|--------------------------|-------------|--|
| | | |
| Early Head Start – Basic | 30% | Personnel is underspent due to unfilled positions. |
| Early Head Start – T&TA | 24% | Training planned for later this year |

Conclusion

If approved by the Committee, this item will move forward for full Board consideration at the October 5, 2023 Board Meeting.

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
STATEMENT OF ACTIVITIES
For The Seventh Month Period Ended July 31, 2023 and 2022

| | A | B | A - B | C | D | B - D |
|------------------------------------|--------------------------------------|---------------------------------|---|--------------------------------------|---------------------------------|--|
| | BUDGET JAN - DEC 2023 | ACTUAL JULY 2023 | BUDGET BALANCE REMAINING | ACTUAL JAN - DEC 2022 | ACTUAL JULY 2022 | ACTUAL 2023 vs 2022 Differences |
| REVENUES AND SUPPORT | | | | | | |
| GRANT REVENUE | \$ 105,694,129 | \$ 49,484,006 47% | \$ 56,210,123 | 79,753,909 | \$ 42,679,101 | 6,804,906 |
| GRANT REVENUE - LENDING CAPITAL | - | - | - | 0 | - | - |
| CHARGES FOR SERVICES | 22,652,580 | 14,215,441 63% | 8,437,139 | 21,276,472 | 12,339,408 | 1,876,033 |
| OTHER PROGRAM REVENUE | 4,998,245 | 1,670,867 33% | 3,327,378 | 3,459,716 | 1,897,431 | (226,564) |
| CONTRIBUTIONS | 384,300 | 74,837 19% | 309,463 | 209,416 | 135,819 | (60,982) |
| MISCELLANEOUS INCOME | 759,253 | 147,210 19% | 612,043 | 165,604 | 142,987 | 4,223 |
| INTEREST & INVESTMENT INCOME | 106,000 | 65,604 62% | 40,396 | 53,391 | 25,473 | 40,132 |
| AFFILIATE INTEREST INCOME | 765,250 | 540,577 71% | 224,673 | 1,172,129 | 548,850 | (8,273) |
| RENTAL INCOME | 265,843 | 242,663 91% | 23,180 | 385,663 | 261,153 | (18,490) |
| TOTAL CASH REVENUE | \$ 135,625,600 | \$ 66,441,204 49% | \$ 69,184,396 | \$ 106,476,300 | \$ 58,030,220 | 8,410,984 |
| IN KIND REVENUE | \$ 39,637,875 | \$ 26,096,938 66% | \$ 13,540,937 | 41,533,588 | \$ 20,651,071 | 5,445,867 |
| TOTAL REVENUE & SUPPORT | 175,263,475 | 92,538,143 53% | 82,725,332 | 148,009,888 | 78,681,292 | 13,856,851 |
| EXPENDITURES | | | | | | |
| PERSONNEL COSTS | \$ 75,447,335 | \$ 38,818,608 51% | \$36,628,727 | 66,070,751 | \$ 36,134,417 | 2,684,191 |
| ADMIN SERVICES | 8,056,855 | 4,311,198 54% | 3,745,657 | 6,637,808 | 3,420,228 | 890,970 |
| PROFESSIONAL SERVICES - AUDIT | 0 | 0 0% | 0 | 0 | 0 | - |
| CONTRACT SERVICES | 11,711,120 | 6,688,693 57% | 5,022,427 | 10,718,245 | 6,197,289 | 491,404 |
| FACILITY COSTS | 5,770,460 | 3,636,172 63% | 2,134,288 | 6,095,662 | 3,352,059 | 284,113 |
| TRAVEL, MILEAGE, VEHICLE COSTS | 4,737,815 | 1,885,546 40% | 2,852,269 | 3,070,704 | 1,751,345 | 134,202 |
| EQUIPMENT COSTS | 973,690 | 1,259,140 129% | (285,450) | 1,408,467 | 956,728 | 302,412 |
| DEPRECIATION - AGENCY FUNDED | 296,000 | 173,280 59% | 122,720 | 277,232 | 154,263 | 19,017 |
| OFFICE EXPENSE | 3,199,720 | 2,449,961 77% | 749,759 | 3,448,422 | 1,670,701 | 779,260 |
| INSURANCE | 660,930 | 516,148 78% | 144,782 | 809,767 | 462,931 | 53,217 |
| PROGRAM SUPPLIES & CLIENT COSTS | 23,493,815 | 7,226,750 31% | 16,267,065 | 9,088,124 | 5,136,923 | 2,089,827 |
| INTEREST EXPENSE | 458,096 | 268,087 59% | 190,009 | 446,995 | 207,109 | 60,978 |
| OTHER COSTS | 638,159 | 276,515 43% | 361,644 | 1,389,254 | 420,935 | (144,420) |
| TOTAL CASH EXPENDITURES | \$ 135,443,995 | \$ 67,510,099 50% | \$ 67,933,896 | 109,461,431 | \$ 59,864,928 | 7,645,171 |
| IN KIND EXPENSES | \$ 39,637,875 | \$ 26,096,938 66% | \$ 13,540,937 | \$ 41,533,588 | \$ 20,651,071 | 5,445,867 |
| TOTAL EXPENDITURES | 175,081,870 | 93,607,038 53% | 81,474,832 | 150,995,019 | 80,516,000 | 13,091,038 |
| OPERATING SURPLUS (DEFICIT) | \$ 181,605 | \$ (1,068,895) | \$ 1,250,500 | \$ (2,985,131) | \$ (1,834,708) | 765,813 |
| OTHER INCOME / EXPENSE | | | | | | |
| TRANSIT GRANT ASSET DEPRECIATION | | 122,114 | (122,114) | 211,983 | 123,657 | (1,542) |
| NET SURPLUS (DEFICIT) | \$ 181,605 | (\$1,191,009) | 1,372,614 | \$ (3,197,114) | (\$1,958,365) | 767,355 |

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
STATEMENT OF FINANCIAL POSITION
As of July 31, 2023

| | 2023 | 2022 | Differences |
|---|----------------------|----------------------|-----------------------|
| ASSETS | | | |
| CASH & INVESTMENTS | \$ 15,367,188 | \$ 21,587,360 | \$ (6,220,172) |
| ACCOUNTS RECEIVABLE | 14,895,464 | 12,838,678 | 2,056,787 |
| PREPAIDS/DEPOSITS | 1,722,945 | 288,885 | 1,434,059 |
| INVENTORIES | 421,196 | 323,746 | 97,449 |
| PROPERTY, PLANT & EQUIPMENT | 13,220,163 | 12,810,229 | 409,934 |
| NOTES RECEIVABLE (net) | 19,051,264 | 17,160,232 | 1,891,032 |
| TOTAL ASSETS | \$ 64,678,219 | \$ 65,009,130 | \$ (330,911) |
| LIABILITIES | | | |
| ACCOUNTS PAYABLE | \$ 3,596,987 | \$ 4,362,185 | \$ (765,197) |
| ACCRUED PAYROLL LIABILITIES | 5,516,718 | 4,233,767 | 1,282,951 |
| DEFERRED REVENUE | 2,216,309 | 2,565,135 | (348,826) |
| NOTES PAYABLE | 16,029,552 | 16,888,286 | (858,734) |
| HEALTH INSURANCE RESERVE | 6,592,676 | 4,683,635 | 1,909,041 |
| OTHER LIABILITIES | 4,119,549 | 4,235,805 | (116,256) |
| TOTAL LIABILITIES | \$ 38,071,792 | \$ 36,968,814 | \$ 1,102,977 |
| FUND BALANCE | | | |
| CURRENT OPERATING EARNINGS (YTD) | \$ (1,068,895) | \$ (1,834,708) | \$ 765,813 |
| UNRESTRICTED NET ASSETS | 17,223,405 | 20,287,158 | (3,063,753) |
| REVOLVING LOAN FUND | 556,268 | 556,268 | 0 |
| INVESTMENT IN GENERAL FIXED ASSETS | 9,895,649 | 9,031,599 | 864,050 |
| TOTAL FUND BALANCE | \$ 26,606,428 | \$ 28,040,318 | \$ (1,433,890) |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 64,678,220 | \$ 65,009,131 | \$ (330,911) |

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
July 31, 2023

| 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 | \$17,232,920 | \$466,042 | \$7,871,173 | \$9,361,747 | | | | |
| Fringe Benefits | 7,582,485 | 139,888 | 3,002,359 | 4,580,126 | | | | |
| Total Personnel | \$24,815,405 | \$605,931 | \$10,873,532 | \$13,941,873 | | | | |
| Travel | - | - | - | - | 12,928 | - | - | 12,928 |
| Equipment* | - | - | - | - | - | - | - | - |
| Supplies | 728,136 | 15,562 | 263,645 | 464,491 | 25,000 | - | 2,047 | 22,953 |
| Contractual | 2,390,268 | 69,444 | 1,378,152 | 1,012,116 | 15,948 | 7,293 | 10,188 | 5,761 |
| Facilities / Construction | | | | | | | | |
| Other: | | | | | | | | |
| Food Cost | 776,852 | 69,034 | 474,324 | 302,528 | | | | |
| Transportation | 547,215 | 9,805 | 183,695 | 363,520 | | | | |
| Staff Mileage | 100,000 | 4,639 | 77,451 | 22,549 | | | | |
| Field Trips, including Transportation | 3,201 | 1,522 | 3,233 | (32) | | | | |
| Space | 1,211,912 | 44,761 | 323,888 | 888,025 | | | | |
| Utilities / Telephone / Internet | 843,052 | 103,702 | 492,552 | 350,500 | | | | |
| Publication/Advertising/Printing | 54,991 | - | 110 | 54,881 | | | | |
| Repair/Maintenance Building | 108,572 | 28,469 | 158,980 | (50,408) | | | | |
| Repair/Maintenance Equipment | 8,654 | 217 | 4,784 | 3,870 | | | | |
| Property & Liability Insurance | 72,108 | 2,170 | 96,960 | (24,852) | | | | |
| Parent Involvement / CWPC | 49,000 | 891 | 17,121 | 31,879 | | | | |
| Other Costs* | 240,460 | 246,507 | 495,971 | (255,511) | | | | |
| Staff & Parent Training | 3,091 | 7,920 | 11,528 | (8,437) | 237,568 | 26,349 | 167,821 | 69,748 |
| Total Direct Charges | \$31,952,917 | \$1,210,575 | \$14,855,926 | \$17,096,991 | 291,444 | 33,641 | 180,055 | 111,389 |
| Total Indirect Charges | \$3,106,182 | (\$27,502) | \$1,337,033 | \$1,769,149 | \$32,383 | \$1,564 | \$16,205 | \$16,178 |
| Total Federal Expenditures | \$35,059,099 | \$1,183,073 | \$16,192,959 | \$18,866,140 | \$323,827 | 35,205 | 196,260 | \$127,567 |
| % of Annual Budget Expended to Date | | | 46% | | | | 61% | |
| Non-Federal Share | \$7,011,820 | \$1,036,638 | \$3,009,189 | \$4,002,631 | \$64,765 | \$8,801 | \$49,065 | \$15,700 |

*Other Costs Include:
FIRST AID (INCLUDES WORKERS COMP)
PROFESSIONAL SERVICES - COMPUTER
PROFESSIONAL SERVICES - CONSULTING
APPRAISAL FEES
REPAIR/MAINTENANCE-SPECIAL
DEPRECIATION EXPENSE
POSTAGE/EXPRESS MAIL
SUPPLIES - OTHER
DUES - ORGANIZATIONS
FINGERPRINTING / BACKGROUND CHECK
RECRUITMENT
MEETING COSTS - INTERNAL
PROGRAM SUPPLIES - BOOKS & PUBLICATIONS
PROGRAM SUPPLIES - TOOLS
TRAINING OTHER
EMPLOYEE EVENT
RECOGNITION
SAFETY

Credit Card Expenses: Credit card statement dated 7/1/23-7/31/23

July 2023 expenses:

| | | | |
|--------------------------------|----|-----------------|--|
| Program Supplies - Kitchen | \$ | 754 | Home Depot - Cooktop, Microwave for Citrus HS |
| CWPC - Other | \$ | 315 | Diciccos - CWPC Dinner |
| Program Supplies - Disposables | \$ | 425 | Target - Toiletries for Children with Disabilities |
| Staff Training | \$ | 400 | Teachstone Training - CLASS Recertification |
| Staff Training | \$ | 3,958 | Caesars Palace - Child Plus Training |
| Staff Training | \$ | 100 | Eb Cti Renewal Fee - DRDP Certified Trainers Recertification |
| Staff Training | \$ | 1,963 | Allegiant Air - Travel to Child Plus Training |
| Training - Other | \$ | 156 | Costco - Snack Items for Preservice |
| Nutrition Education | \$ | 859 | Premier Food Safety |
| Program Supplies - Classroom | \$ | 564 | Walmart - Home Base Classroom Supplies - Crayons etc. |
| | | \$ 9,493 | |

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
July 31, 2023

| Description | Early Head Start - Basic | | | | Early Head Start - T & TA | | | |
|---------------------------------------|--------------------------|------------------|--------------------|--------------------|---------------------------|------------------|-----------------|-------------------|
| | Annual Budget | Current Expenses | YTD Expenses | Balance Remaining | Annual Budget | Current Expenses | YTD Expenses | Balance Remaining |
| Personnel | \$3,655,192 | \$188,013 | \$1,311,386 | \$2,343,806 | \$0 | \$0 | \$0 | \$0 |
| Fringe Benefits | 1,608,284 | 53,651 | 389,958 | 1,218,326 | - | \$0 | \$0 | - |
| Total Personnel | 5,263,476 | 241,664 | 1,701,344 | 3,562,132 | - | - | - | - |
| Travel | - | - | - | - | 16,898 | - | - | 16,898 |
| Equipment* | - | - | - | - | - | - | - | - |
| Supplies | 242,877 | 3,051 | 84,283 | 158,594 | 33,488 | - | 440 | 33,048 |
| Contractual | 925,297 | 34,187 | 111,292 | 814,005 | 26,526 | - | - | 26,526 |
| Facilities / Construction | - | - | - | - | | | | |
| Other: | | | | | | | | |
| Food Cost | 50,000 | 23,346 | 37,800 | 12,200 | | | | |
| Transportation | 9,536 | 736 | 6,011 | 3,525 | | | | |
| Staff Mileage | 25,000 | 2,778 | 22,744 | 2,256 | | | | |
| Field Trips, including Transportation | 1,730 | - | - | 1,730 | | | | |
| Space | 84,678 | 4,445 | 30,976 | 53,702 | | | | |
| Utilities / Telephone / Internet | 151,060 | 12,627 | 57,260 | 93,800 | | | | |
| Publication/Advertising/Printing | 1,500 | - | 24 | 1,476 | | | | |
| Repair/Maintenance Building | 180,781 | 1,574 | 14,062 | 166,719 | | | | |
| Repair/Maintenance Equipment | 21,223 | 48 | 119 | 21,104 | | | | |
| Property & Liability Insurance | 24,009 | 541 | 12,679 | 11,330 | | | | |
| Parent Involvement / CWPC | 18,628 | 213 | 2,561 | 16,067 | | | | |
| Other Costs* | 39,344 | - | 39,564 | (220) | | | | |
| Staff & Parent Training | 2,277 | - | 95 | 2,182 | 96,459 | 1,400 | 42,047 | 54,412 |
| Total Direct Charges | 7,041,416 | 325,209 | 2,120,816 | 4,920,600 | 173,371 | 1,400 | 42,487 | \$130,884 |
| Total Indirect Charges | \$703,982 | \$11,842 | \$190,873 | \$513,109 | \$15,906 | (\$285) | \$3,824 | \$12,082 |
| Total Federal Expenditures | \$7,745,398 | 337,051 | \$2,311,689 | \$5,433,709 | \$189,277 | 1,115 | \$46,311 | \$142,966 |
| % of Annual Budget Expended to Date | | | 30% | | | | 24% | |
| Non-Federal Share | \$1,549,080 | \$297,040 | \$934,809 | \$614,271 | \$37,855 | \$279 | \$11,578 | \$35,742 |

*Other Costs Include:
FIRST AID (INCLUDES WORKERS COMP)
PROFESSIONAL SERVICES - COMPUTER
PROFESSIONAL SERVICES - CONSULTING
APPRAISAL FEES
REPAIR/MAINTENANCE-SPECIAL
DEPRECIATION EXPENSE
POSTAGE/EXPRESS MAIL
SUPPLIES - OTHER
DUES - ORGANIZATIONS
FINGERPRINTING / BACKGROUND CHECK
RECRUITMENT
MEETING COSTS - INTERNAL
PROGRAM SUPPLIES - BOOKS & PUBLICATIONS
PROGRAM SUPPLIES - TOOLS
TRAINING OTHER
EMPLOYEE EVENT
RECOGNITION
SAFETY

Credit Card Expenses: Credit card statement dated 7/1/23-7/31/23
July 2023 expenses:
Program Supplies - Medically Prescribed \$ 765 Manor Drug Medical - Prescribed Formula
Program Supplies - Disposables \$ 95 Plak Smacker - Toddler Toothbrushes & Toothpaste for CDC
Staff Training \$ 357 Caesars Palace - Child Plus Training
Staff Training \$ 93 Allegiant Air - Travel to Child Plus Training
Training - Other \$ 35 Costco - Snack Items for Preservice
\$ 1,344



FINANCE COMMITTEE MEETING

| | |
|---|--|
| Date: September 13, 2023 | Program: Sanctuary and Support Services |
| Agenda Item #: 5 | Director: Misty Gattie-Blanco |
| Subject: Program Variance Report | Officer: Jack Lazzarini |

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.

Fresno EOC Sanctuary and Support Services Division provides Homeless Services to young adults and chronically homeless adults and families through various projects, Central Valley Against Human Trafficking (CVAHT) to survivors of human trafficking throughout the Central Valley, and the LGBTQ+ Resource Center to the LGBTQ community. Sanctuary and Support Services utilize multiple grant funding sources to meet the needs of the clients.

The following prepared financial analysis reports will be presented:

- **LGBTQ+ Resource Center:**
 - OVC Mentoring grant is underspent due to sub-contractor (Fresno Street Saints) underspending their budgeted amount.
 - Prop 64 grant is significantly underspent due to nearly two-year delay in contract execution with Fresno Police Department delaying the start of the program.
 - Remaining funding is on track and comes from various private foundations, small grants, donations and fundraising efforts to support the program.
- **Central Valley Against Human Trafficking:**
 - OVC Housing grant is currently underspent due to a delay in finding rental units for transitional housing and clients moving on into their own units with rental assistance funds.
 - Remaining grants are on track with spending or slightly underspent but will expend funds by the end of their contract cycles.
- **Homeless Services:**
 - HERO Team 2 grant is currently underspent due to vacancies and changes in personnel during the contract period.
 - Remaining contracts are on track with spending or slightly underspent due to savings in rental assistance and personnel vacancies.

Fresno Economic Opportunities Commission
Sanctuary Services
Variance Report Summary

| Program | Project/Contract No. | Contract Period | Reporting Period | Program Costs | Budget | Remaining Budget | Remaining Budget % |
|---|-----------------------------|------------------------|-------------------------|----------------------|--------------------|-------------------------|---------------------------|
| Sanctuary - Homeless Youth Emergency Services Pilot Program | HY21028596 | 4/1/22-3/31/27 | 7/31/2023 | \$513,917 | \$2,375,000 | \$1,861,083 | 78% |
| Sanctuary - FCC Bridge Housing | 80318 | 1/1/23-12/31/24 | 7/31/2023 | \$89,594 | \$500,000 | \$410,406 | 82% |
| Sanctuary - Shelter Bridge Housing -County | A-19-337 | 7/1/23-6/30/24 | 7/31/2023 | \$11,592 | \$204,269 | \$192,677 | 94% |
| Sanctuary - Shelter Bridge Housing -City | 80315 | 7/1/21-10/31/23 | 7/31/2023 | \$215,714 | \$284,720 | \$69,006 | 24% |
| Sanctuary - Shelter Bridge Housing -City Extension | 80314 | 11/1/22-10/31/24 | 7/31/2023 | \$25,656 | \$84,333 | \$58,677 | 70% |
| Sanctuary - FCC HOPE | 87150 | 7/1/22-6/30/24 | 7/31/2023 | \$247,827 | \$500,000 | \$252,173 | 50% |
| Sanctuary - City HOPE Bridge Housing | 80317 | 11/1/22-10/31/24 | 7/31/2023 | \$138,278 | \$399,067 | \$260,789 | 65% |
| Sanctuary Housing - Project Phoenix | CA1090L9T142108 | 9/1/22-8/31/23 | 7/31/2023 | \$384,247 | \$452,264 | \$68,017 | 15% |
| Sanctuary Housing - Project Hearth | CA1481L9T142106 | 10/1/22-9/30/23 | 7/31/2023 | \$231,319 | \$306,962 | \$75,643 | 25% |
| Sanctuary Housing - Project Hero Team 2 | CA1570L9T142105 | 9/1/22-8/31/23 | 7/31/2023 | \$371,509 | \$525,000 | \$153,491 | 29% |
| Sanctuary Housing - Project Rise | CA1761L9T142103 | 11/1/22-10/31/23 | 7/31/2023 | \$37,221 | \$51,178 | \$13,957 | 27% |
| Sanctuary - Human Trafficking Victim Assistance Program | HV22028596 | 4/1/23-3/31/24 | 7/31/2023 | \$190,007 | \$666,666 | \$476,659 | 71% |
| Sanctuary - HT OVC Minors | 2019-VM-BX-0010 | 10/1/19-9/30/23 | 7/31/2023 | \$368,033 | \$499,998 | \$131,965 | 26% |
| Sanctuary - HT OVC Housing | 15POVC-21-GG-03954-HT | 10/1/21-9/30/24 | 7/31/2023 | \$167,713 | \$594,316 | \$426,603 | 72% |
| Sanctuary - HT Slave 2 Nothing | 80380 | 5/1/19 - no end date | 7/31/2023 | \$29,367 | \$30,000 | \$633 | 2% |
| Sanctuary - HT Slave 2 Nothing Emergency Apartment | 80382 | 5/1/20 - no end date | 7/31/2023 | \$43,894 | \$100,000 | \$56,106 | 56% |
| Sanctuary - LGBTQ OVC Mentoring | 15PJDP-21-GG-02740-MENT | 10/1/21-9/30/24 | 7/31/2023 | \$196,415 | \$625,000 | \$428,585 | 69% |
| Sanctuary - LGBTQ Health Access Foundation | 80034 | 10/1/22-2/28/24 | 7/31/2023 | \$14,995 | \$45,000 | \$30,005 | 67% |
| Sanctuary - LGBTQ Prop 64 | 80036 | 4/1/21 - 4/30/24 | 7/31/2023 | \$107,914 | \$929,086 | \$821,172 | 88% |
| Sanctuary - LGBTQ City of Fresno | 80042 | 3/1/23 - 6/30/24 | 7/31/2023 | \$11,634 | \$100,000 | \$88,366 | 88% |
| Totals | | | | \$3,396,846 | \$9,272,859 | \$5,876,013 | 63% |



FINANCE COMMITTEE MEETING

| | |
|---|--------------------------------|
| Date: September 13, 2023 | Program: Finance |
| Agenda Item #: 6 | Director: Steven Warnes |
| Subject: Health Insurance Report | Officer: Jay Zapata |

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 July 31, 2023, the health insurance reserve is at \$6.5 million, which covers approximately 9.2 months of average expenditures. Contributions from programs and employees for 2023 total \$6,102,985 while the Fund paid out \$5,004,218 in expenses.

Changes to the health insurance plan in 2021 through 2023 include:

- Effective January 2021: 6% increase in Employer premiums and an average 16% increase to Employee premiums.
- Effective January 2022: Tele-health service was added and 1% increase in Employer premiums and an average 8% increase to Employee premiums.
- Effective January 2023: Restructured the wellness program to include more employees; replaced wellness discounted premium by an incentive program available to all employees. 5.5% increase in Employer premiums.

This table presents a sample of the monthly health insurance premium rates for 2023. Rates vary depending on the type of coverage tier selected; the PPO option is shown but a high-deductible option is available to the employees at a 40% lower cost.

| | Agency | Employee | Total Premium |
|----------------|----------|----------|---------------|
| Employee Only | \$ 633 | \$ 150 | \$ 783 |
| EE +Child(ren) | \$ 1,146 | \$ 270 | \$ 1,416 |
| EE + Family | \$ 1,521 | \$ 360 | \$ 1,881 |
| EE + Spouse | \$ 1,272 | \$ 300 | \$ 1,572 |

FRESNO EOC
HEALTH INSURANCE FUND REPORT
 THROUGH JULY 31, 2023

| | 2023 | | | | | | | 2022 | | | | |
|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------------------|-------------------------|-----------------------|---------------------|--------------------------------|
| | January | February | March | April | May | June | July | YTD totals Jan-Jul | Mo. Avg. Prev 12 mos | YTD totals Jan-Jul | Annual Jan - Dec | Annual Mo. Avg Jan - Dec |
| Beginning Fund Balance | 5,493,909 | 5,464,765 | 5,865,711 | 6,054,466 | 6,355,101 | 6,660,835 | 6,712,731 | | | | | |
| Income | | | | | | | | | | | | |
| Agency Contributions | 753,479 | 747,863 | 758,762 | 746,004 | 744,968 | 750,773 | 469,368 | 4,971,217 | 713,442 | 5,033,735 | 8,623,821 | 718,652 |
| Additional Agency Contr. | - | - | - | - | - | - | - | - | 0 | 0 | 0 | - |
| Employee Contributions | 193,157 | 179,182 | 87,767 | 185,795 | 184,966 | 198,294 | 102,607 | 1,131,768 | 165,008 | 1,115,477 | 1,963,810 | 163,651 |
| Total Income | 946,636 | 927,045 | 846,529 | 931,799 | 929,934 | 949,067 | 571,975 | 6,102,985 | 878,450 | 6,149,212 | 10,587,631 | 882,303 |
| Expenses | | | | | | | | | | | | |
| Health Claims Paid | 597,281 | 252,921 | 277,335 | 258,071 | 304,953 | 538,213 | 322,956 | 2,551,730 | 408,582 | 2,837,398 | 5,188,655 | 432,388 |
| Dental Claims Paid | 47,952 | 37,885 | 42,028 | 52,612 | 38,170 | 43,411 | 47,309 | 309,367 | 42,196 | 328,632 | 525,612 | 43,801 |
| Prescriptions Paid | 161,856 | 93,451 | 158,339 | 153,394 | 111,262 | 144,243 | 148,592 | 971,137 | 140,189 | 1,053,752 | 1,764,880 | 147,073 |
| Vision Claims Paid | 6,778 | 2,036 | 14,828 | 1,220 | 8,412 | 9,115 | 6,472 | 48,861 | 6,186 | 43,238 | 68,611 | 5,718 |
| Stop Loss Premiums | 104,348 | 105,261 | 108,245 | 107,933 | 103,712 | 103,362 | 104,699 | 737,560 | 101,865 | 726,444 | 1,211,263 | 100,939 |
| Stop Loss Claims | - | (22,123) | - | - | (67) | - | - | (22,190) | (37,324) | (15,246) | (440,948) | (36,746) |
| Life Insurance Premiums | 8,250 | 8,188 | 8,240 | 9,187 | 9,203 | 9,217 | 9,190 | 61,475 | 10,267 | 88,023 | 149,754 | 12,480 |
| Pinnacle | 13,309 | 13,579 | 13,580 | 13,526 | 13,471 | 13,508 | 13,489 | 94,462 | 13,188 | 92,159 | 155,949 | 12,996 |
| Blue Cross | 13,835 | 13,895 | 13,994 | 13,975 | 13,875 | 13,955 | 13,954 | 97,483 | 13,679 | 96,668 | 163,337 | 13,611 |
| Benefits Consultant | 12,083 | 12,083 | 12,084 | 12,083 | 12,083 | 12,084 | 12,083 | 84,583 | 12,083 | 82,002 | 142,419 | 11,868 |
| Employee Assist. Program | 4,537 | 4,537 | 4,740 | 4,740 | 4,740 | 4,740 | 4,740 | 32,774 | 3,459 | 13,136 | 21,865 | 1,822 |
| Preferred Chiropractors | 871 | 875 | 881 | 880 | 874 | 879 | 878 | 6,138 | 874 | 6,301 | 10,645 | 887 |
| TeleDoc | 2,474 | 2,485 | 2,503 | 2,499 | 2,481 | 3,426 | 2,996 | 18,864 | 2,600 | 17,892 | 30,232 | 2,519 |
| Other Expenses | 2,206 | 1,026 | 977 | 1,044 | 1,031 | 1,018 | 982 | 8,284 | 1,213 | 16,319 | 22,588 | 1,882 |
| ACA Fees | - | - | - | - | - | - | 3,690 | 3,690 | 308 | 3,750 | 3,750 | 313 |
| Total Expenses | 975,780 | 526,099 | 657,774 | 631,164 | 624,200 | 897,171 | 692,030 | 5,004,218 | 719,364 | 5,390,468 | 9,018,612 | 751,551 |
| Current Fund Activity (net) | (29,144) | 400,946 | 188,755 | 300,635 | 305,734 | 51,896 | (120,055) | 1,098,767 | 159,087 | 758,744 | 1,569,019 | 130,752 |
| Ending Fund Balance | 5,464,765 | 5,865,711 | 6,054,466 | 6,355,101 | 6,660,835 | 6,712,731 | 6,592,676 | 6,592,676 | | | | |
| Enrollment | | | | | | | | | | | | |
| Employee only-Traditional | 247 | 256 | 256 | 259 | 258 | 260 | 257 | | 250 | | 250 | |
| High-Deduct | 79 | 84 | 86 | 87 | 84 | 86 | 87 | | 83 | | 76 | |
| Family coverage-Traditional | 337 | 321 | 322 | 320 | 318 | 318 | 320 | | 328 | | 348 | |
| High-Deduct | 34 | 41 | 41 | 38 | 39 | 39 | 39 | | 38 | | 36 | |
| Dental coverage only | 42 | 54 | 49 | 47 | 49 | 47 | 46 | | 45 | | 40 | |
| Temp/On Call Plan | - | - | - | - | - | - | - | | 0 | | 0 | |
| Total employees enrolled | 739 | 756 | 754 | 751 | 748 | 750 | 749 | | 744 | | 750 | |
| Average contributions per employee | 1,281 | 1,226 | 1,123 | 1,241 | 1,243 | 1,265 | 764 | | 1,180 | | 1,176 | |
| Average expenses per employee | 1,320 | 696 | 872 | 840 | 834 | 1,196 | 924 | | 967 | | 1,002 | |

Estimated # months funded: 9.2



FINANCE COMMITTEE MEETING

| | |
|--|------------------------------|
| Date: September 13, 2023 | Program: Finance |
| Agenda Item #: 7 | Director: Chris Erwin |
| Subject: Non-competitive Procurements | Officer: Jay Zapata |

Background

The information presented below is intended to keep the Committee apprised of any procurements made through a non-competitive procurement process. In accordance with the Accounting Policies and Procedures Manual, Non-competitive Procurements are “special purchasing circumstances, in which competitive bids are not obtained. Non-competitive procurement (purchases and contracts) is 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 non-competitive proposals in response to a written request from the Agency.
- Or after solicitation of several sources, competition is determined to be inadequate.

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

The Agency also follows the following guidelines:

- Purchases from \$10,000 to \$150,000 require three written quotes and may be approved by the CEO.
- Purchases over \$150,000 require a formal bid and approval from the Board.
- Purchases over \$10,000 without quotes or bids must be disclosed to the Board.

| Vendor | Purpose | Amount | Justification |
|-----------|----------------------|----------|-----------------------------------|
| Waterford | Curriculum solutions | \$21,010 | One source of supply is available |



FINANCE COMMITTEE MEETING

| | |
|---|------------------------------|
| Date: September 13, 2023 | Program: Finance |
| Agenda Item #: 8 | Director: Rosa Pineda |
| Subject: Head Start Fiscal Monitoring Report | Officer: Jay Zapata |

Background

The Administration for Children and Families (ACF) conducted a Focus Area One (FA1) monitoring review of the Fresno County Economic Opportunities Commission Head Start and Early Head Start programs from June 5-7, 2023. The report contains information about the grant recipient's performance and compliance with the Head Start Program Performance Standards (HSPPS) requirements or Public Law 110-134, Improving Head Start for School Readiness Act of 2007.

This year, Fresno EOC has made significant progress in this area, and know more work still needs to be done. Staff are pleased to report the monitoring results for the Head Start and Early Head Start programs are generally positive, with no findings or deficiencies. We attribute this to our ongoing efforts to improve our systems and processes.

The monitoring report identified one area of concern: the timely submission of Federal Financial (SF-425) reports. Fresno EOC has addressed this concern by hiring a new Financial Manager and an additional accountant. These new staff members have brought a wealth of experience and expertise to our team, and they have been instrumental in helping us to strengthen our financial management practices. The team has implemented a new system for tracking financial reports, and they are conducting regular audits to ensure that their reports are accurate and timely. Staff are confident these new hires will help us resolve the concern identified in the monitoring report.

Fresno EOC is grateful to the Office of Head Start for their continued support of our programs. Fresno EOC is committed to working with them to ensure the agency programs continue to provide high-quality services to the children and families of Fresno County.



ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Head Start | 4th Floor – Switzer Memorial Building, 330 C Street SW, Washington DC 20024 eclkc.ohs.acf.hhs.gov

Program Performance Summary Report

To: Authorizing Official/Board Chairperson

Ms. Linda Hayes

Fresno County Economic Opportunities Commission

1920 Mariposa Mall

Ste 300

Fresno, CA 93721 - 2504

From: Responsible HHS Official

Date: 07/25/2023

Mr. Khari M. Garvin

Director, Office of Head Start

From June 5, 2023 to June 7, 2023, the Administration for Children and Families (ACF) conducted a Focus Area One (FA1) monitoring review of Fresno County Economic Opportunities Commission Head Start and Early Head Start programs. This report contains information about the grant recipient's performance and compliance with the requirements of the Head Start Program Performance Standards (HSPPS) or Public Law 110-134, *Improving Head Start for School Readiness Act of 2007*.

The Office of Head Start (OHS) would like to thank your governing body, policy council, parents, and staff for their engagement in the review process. The FA1 review allows the OHS to understand how programs are progressing in providing services in the 5-year grant cycle. This report includes the performance measures used to understand grant recipient progress towards program goals. You can use this report to identify where your program was able to describe progress toward implementing program services that promote quality outcomes for children and families. Please contact your Regional Office for guidance should you have any questions or concerns. Your Regional Office will follow up on the content of this report and can work with you to identify resources to support your program's continuous improvement.

DISTRIBUTION OF THE REPORT

Copies of this report will be distributed to the following:

Ms. Cynthia Yao, Regional Program Manager

Ms. Emilia Reyes, Chief Executive Officer/Executive Director

Ms. Rosa Pineda, Head Start Director

Ms. Rosa Pineda, Early Head Start Director

Grant(s) included as part of this review

| Grant Recipient Name | Grant Number(s) |
|---|-----------------|
| Fresno County Economic Opportunities Commission | 09CH012031 |

Glossary of Terms

| Finding Type | Definition |
|-----------------------------|--|
| Area of Concern (AOC) | An area in which the agency needs to improve performance. These issues should be discussed with the grant recipient's Regional Office of Head Start for possible technical assistance. |
| Area of Noncompliance (ANC) | An area in which the agency is out of compliance with Federal requirements (including but not limited to the Head Start Act or one or more of the regulations) in one or more areas of performance. This status requires a written timeline for correction and possible technical assistance or guidance from the grant recipient's program specialist. If not corrected within the specified timeline, this status becomes a deficiency. |
| Deficiency | <p>As defined in the Head Start Act, the term "deficiency" means:</p> <p>(A) a systemic or substantial material failure of an agency in an area of performance that the Secretary determines involves:</p> <ul style="list-style-type: none">(i) a threat to the health, safety, or civil rights of children or staff;(ii) a denial to parents of the exercise of their full roles and responsibilities related to program operations;(iii) a failure to comply with standards related to early childhood development and health services, family and community partnerships, or program design and management;(iv) the misuse of funds received under this subchapter;(v) loss of legal status (as determined by the Secretary) or financial viability, loss of permits, debarment from receiving Federal grants or contracts, or the improper use of Federal funds; or(vi) failure to meet any other Federal or State requirement that the agency has shown an unwillingness or inability to correct, after notice from the Secretary, within the period specified; <p>(B) systemic or material failure of the governing body of an agency to fully exercise its legal and fiduciary responsibilities; or</p> <p>(C) an unresolved area of noncompliance.</p> |

Performance Summary

| Service Area | Grant Number(s) | Compliance Level | Applicable Standards | Timeframe for Correction |
|---|-----------------|------------------|----------------------|--|
| Fiscal Infrastructure, Capacity, and Responsiveness | 09CH012031 | Area of Concern | 75.303(a) | Follow up with Regional Office for support |

Program Overview

Fresno County Economic Opportunities Commission is in an agricultural region of central California. Many families make their living as farm laborers raising cattle and growing and harvesting fruit, vegetables, and nuts. The program is funded to serve 2,590 children and expectant families in center-and home-based options.



Program Design and Management

Program Design

The grant recipient's program design and structure takes into account community strengths and needs.

Program Management

The grant recipient has an approach for providing effective management and oversight of all program areas and fiduciary responsibilities.

Program Governance

The grant recipient maintains a formal structure for program governance that includes a governing body, a policy council (or policy committee for delegates), and parent committees.

Program Design and Management Summary

The grant recipient prioritized quality service delivery by using data to guide continuous efforts. The program completed a self-assessment study three times a year. Additionally, every manager and their staff members were expected to regularly monitor and analyze data in their assigned content areas to determine strengths and areas of need. The information gathered resulted in the creation of improvement plans, which were implemented regularly. The recipient's analysis process helped staff gain competence in collecting and using data in multiple ways. The grant recipient's data analysis efforts supported quality service delivery.



Designing Quality Education and Child Development Program Services

Alignment with School Readiness

The grant recipient's approach to school readiness aligns with the expectations of receiving schools, the Head Start Early Learning Outcomes Framework (HSELOF), and state early learning standards.

Effective and Intentional Teaching Practices

The grant recipient has strategies to ensure teaching practices promote progress toward school readiness.

Supporting Teachers in Promoting School Readiness

The grant recipient has an approach for ensuring teachers are prepared to implement the curriculum and support children's progress toward school readiness.

Home-based Program Services

The grant recipient has strategies to ensure home-based program services help parents to provide high-quality learning experiences.

Education and Child Development Services Summary

The grant recipient improved education services by training staff to use data to support children's school readiness. To become a data-driven program, the education leadership team trained classroom staff in gathering, analyzing, and using data. Specifically, the management staff trained teachers to conduct meaningful child observations and use that information to guide teaching practices and individualize instruction. Leadership staff aggregated data by classroom, teacher, and overall child outcomes. These data were used to determine professional development activities for all staff and identify which teachers would benefit from more intensive coaching. As a result of the training, staff could critically examine child outcomes data at each self-assessment checkpoint to determine the effectiveness of teaching strategies.



Designing Quality Health Program Services

Child Health Status and Care

The grant recipient has an approach for ensuring the delivery of high-quality health services.

Safety Practices

The grant recipient implements a process for monitoring and maintaining healthy and safe environments and ensuring all staff have complete background checks.

Health Services Summary

The grant recipient worked with community members to support health services. The program partnered with local colleges that provided nursing students to help complete on-site vision, hearing, height, and weight screenings for enrolled children. Nursing students also helped the recipient create health reports that were used when contacting parents regarding an upcoming health requirement. Community members serving on the recipient's Health Services Advisory Committee also volunteered their skills to develop access plans to provide services to children experiencing health-related barriers. Partnerships with local school districts provided access to school psychologists to support children who were exhibiting challenging behaviors. The recipient supported access to health services for all children through community collaborations.



Designing Quality Family and Community Engagement Services

Family Well-being

The grant recipient has an approach for collaborating with families to support family well-being.

Strengthening Parenting and Parent-Child Supports

The grant recipient has an approach for providing services that strengthen parenting skills.

Family and Community Engagement Services Summary

The grant recipient supported father and father figure engagement. When the program noted the low rate of male involvement, it responded by designing events specifically targeting these guardians. For example, the management team created an annual fatherhood conference with specific-interest workshop topics. These educational workshops included information on safety during outdoor activities, learning through play, and school readiness activities that fathers and father figures could complete with their children. The recipient also offered male guardians information on mental health topics like dealing with emotions. To further encourage participation, the program reimbursed fathers and father figures for child care and mileage costs when attending events, and partners provided meals and prizes, such as Super Dad T-shirts, to incentivize participation. As a result of its efforts, the recipient saw an increase in male participation in the program.



Developing Effective Eligibility, Recruitment, Selection, Enrollment, and Attendance (ERSEA) Strategies and Fiscal Infrastructure

Eligibility, Recruitment, Selection, Enrollment, and Attendance

The grant recipient enrolls children or expectant mothers who are categorically eligible or who meet defined income-eligibility requirements.

Enrollment Verification

The grant recipient maintains and tracks enrollment for all enrolled participants.

Fiscal Infrastructure, Capacity, and Responsiveness

The grant recipient's fiscal staff have the qualifications needed to provide oversight of the grant, but improvement is needed.

AOC - 75.303(a)

Timeframe for Correction: Follow up with Regional Office for support

Citation Definition:

75.303 Internal controls The non-Federal entity must: a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in Standards for Internal Control in the Federal Government, issued by the Comptroller General of the United States or the Internal Control Integrated Framework, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Monitoring Feedback:

The grant recipient did not complete and submit timely Federal Financial (SF-425) reports. Although the recipient's financial manager described a process to ensure internal controls over reporting was implemented and stated all reports due to the Regional Office were up to date, tracking did not support this. For example, the SF-425, due April 30, 2023, was still outstanding. Additionally, a review of information in the Head Start Enterprise System showed multiple communications with the Regional Office about late reporting.

ERSEA Summary

The grant recipient modified service offerings based on recruitment and enrollment data. In a study of the waitlist data, program staff realized a large number of 3-year-old children were waiting for an open slot. Management studied the makeup of the current classrooms and realized the program could combine some classrooms, creating available staff and space to open additional classrooms for 3-year-olds and move children off the waitlist. As a result, 60 additional 3-year-olds were enrolled and received support from the program. The program's use of data helped it design services to meet the needs of more children.

----- End of Report -----