

FIRST 5 FRESNO COUNTY

ADMINISTERED BY CHILDREN & FAMILIES COMMISSION OF FRESNO COUNTY

DATE: Wednesday, January 24, 2024

Lighthouse for Children

TIME: 11:30 a.m. – Regular Meeting

2405 Tulare Street

Fresno, CA 93721

AGENDA

ITEM	SUBJECT	PRESENTER
1.	CALL TO ORDER	Chair
2.	POTENTIAL CONFLICTS OF INTEREST Any Commission Member who has potential conflict of interest may now identify the item and recuse themselves from discussing and voting on the matter.	Chair
3. Action Pg. 1	ELECTION OF COMMISSION OFFICERS	F. González, E.D. K. Price, Legal Counsel
4. Action Pg. 2	COMMITTEE MEMBERSHIP APPOINTMENTS	F. González, E.D. K. Rangel, Staff
5. Action Pg. 4	CONSENT AGENDA – ITEMS 5a-5g See attached Consent Agenda. Overview: These matters are routine in nature and are usually approved by a single vote. Prior to action by the Commission, the public will be given the opportunity to comment on any Consent Item.	Chair F. González, E.D.
6. Action Pg. 74	2023-2024 PROPOSED REVISED AGENCY BUDGET Supporting Document	F. González, E.D. A. Hillis, Staff
7. Action Pg. 96	AGREEMENT WITH MEZA STUDIOS FOR THE GLOW! PHOTOGRAPHY AND STORYTELLING PROJECT	F. González, E.D. C.J. Hernandez, Staff
8. Information Pg. 98	CHILDREN AND FAMILIES POLICY UPDATE Supporting Documents	F. González, E.D. C.J. Hernandez, Staff
9. Information Pg. 100	EXECUTIVE DIRECTOR’S REPORT	F. González, E.D.
10. Information	PUBLIC COMMENT Limit two minutes per speaker. Public Comment is also taken on individual agenda items throughout the meeting at the conclusion of each agenda item.	Chair
11. Information	ANNOUNCEMENTS / INFORMATION SHARING	Chair
12. Information	ADJOURNMENT	Chair
<u>NOTE:</u>	NEXT REGULAR MEETING – MARCH 20, 2024	2405 Tulare St. Fresno, CA 93721

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CONSENT AGENDA

(Any Commissioner may pull any Consent Item for discussion or separate vote.)

ITEM	SUBJECT	PRESENTER
5a. Action Pg. 5	MINUTES FROM DECEMBER 6, 2023 REGULAR COMMISSION MEETING	F. González, E.D.
5b. Action Pg. 7	EMPLOYEE HANDBOOK – ANNUAL REVIEW Supporting Document	F. González, E.D. A. Hillis, Staff
5c. Action Pg. 30	SALARY RANGE SCHEDULE UPDATE	F. González, E.D. A. Hillis, Staff
5d. Action Pg. 32	ACCOUNTING POLICIES AND PROCEDURES MANUAL - ANNUAL REVIEW Supporting Document	F. González, E.D. L. Magallanes, Staff
5e. Action Pg. 67	AGREEMENT RENEWAL WITH FRESNO COUNTY DEPARTMENT OF PUBLIC HEALTH - COMMUNITY HEALTH TEAMS	F. González, E.D. H. Norman, Staff
5f. Action Pg. 70	AGREEMENT RENEWAL WITH ARCHER & HOUND FOR CHILD-FRIENDLY BUSINESS AWARDS MEDIA CAMPAIGN	F. González, E.D. C.J. Hernandez, Staff
5g. Action Pg. 72	AGREEMENT WITH AKY CONSULTING FOR A COACHING 101 TRAINING FOR IMPACT HUB REGIONAL PARTNERS	F. González, E.D. L. Salcedo, Staff

We encourage the public to attend. If you have a disability and need accommodations to participate in a meeting, please contact the Commission office at (559) 558-4900 at least 48 hours prior to the start of the meeting. Government Code Section 54954.2(a).

FIRST 5 FRESNO COUNTY
ADMINISTERED BY CHILDREN & FAMILIES COMMISSION OF FRESNO COUNTY

REGULAR BUSINESS MEETING

January 24, 2024 - 11:30 a.m.

2405 Tulare Street
Fresno, CA 93721

AGENDA ITEM NO. 3

TO: Children & Families Commission of Fresno County

FROM: Fabiola González, Executive Director

SUBJECT: Election of Commission Officers

RECOMMENDED ACTION:

Nominate and approve Commission Officer positions of Chair, Vice-Chair, and Secretary/Treasurer.

BACKGROUND:

Commission Officers are considered for election annually at the start of every calendar year. First 5 Fresno County By-Laws state the officer roles of the Commission shall be of a Chair, Vice-Chair, Secretary/Treasurer.

The By-Laws state the Commission Chair, shall preside over meetings of the Commission, and shall perform the duties of the Secretary/Treasurer in the absence of that officer. The Chair shall execute agreements approved by the Commission.

The Commission Vice-Chair is required to preside over Commission meetings in the Chair's absence and perform other duties of the Chair for emergency situations when the Chair is out-of-county and pending matters must be performed before the Chair's return.

The Secretary/Treasurer of the Commission shall perform the periodic review of documentation supporting financial reports for internal control.

CONCLUSION:

Once elected, Commission Officers shall serve for a 12-month period.

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AGENDA ITEM NO. 4

TO: Children & Families Commission of Fresno County

FROM: Fabiola González, Executive Director

SUBJECT: Committee Membership Appointments

RECOMMENDED ACTION:

Appoint and approve the Commission's Committee Memberships effective January 2024.

BACKGROUND:

Committee membership is revisited on an annual basis, thus giving Commissioners the opportunity to serve on different committees, as desired. The Commission has adopted two standing committees to assist with the ongoing work of the Commission in the core areas of: administration, finance (including audit support) and program review (including evaluation).

Each standing committee should have a minimum of two Commissioners (all Commissioners can serve as alternates for each committee). One additional community member may be appointed to each of the standing committees by the Commission if the Commission chooses to. The overarching role of each committee is as follows:

Administrative Committee

The Administrative Committee is typically chaired by the Commission Chair and is responsible for providing guidance and support to the Executive Director on issues related to personnel administration (i.e., staff compensation ranges, agency benefits, etc.), legal matters, office space, real estate, major purchases, policy and partnerships and communications concerns. Historically both the Chair and Vice Chair serve on the administrative committee and are responsible for facilitating the annual evaluation of the Executive Director and recruitment of the Executive Director when the position is vacant.

Finance and Program Review Committee

The Finance and Program Review Committee is typically chaired by the Commission's Vice Chair and is responsible for providing guidance on issues related to the Commission's financial matters and oversight of the programmatic and evaluation components of the Commission's Strategic Plan. Financially, the committee assures appropriate internal controls are in place, an independent audit is conducted each year, reviews and provides feedback on the Commission's annual budget, and supports ongoing financial analysis for the organization. The Committee's programmatic oversight responsibilities include the review of new program models, evaluation results and criteria for

programs to receive continued funding, as well as support to staff in the monitoring of existing programs, projects and initiatives.

For reference, the previous year committee membership was as follows:

Administrative Committee	Finance and Program Review Committee
<i>Committee Chair:</i> Commission Chair Pacheco <i>Committee Member:</i> Commissioner Gilbert <i>Committee Member:</i> Commissioner Sablan	<i>Committee Chair:</i> Commissioner Morales <i>Committee Member:</i> Commissioner Susan Holt <i>Committee Member:</i> Commissioner Beavers

CONCLUSION:

Upon approval, staff will work with each committee to set meeting dates as needed.

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CONSENT AGENDA ITEM NO. 5a

RECOMMENDED ACTION:

Approve the December 6, 2023, Commission Meeting Minutes.

ACTION SUMMARY MINUTES

December 6, 2023 – 11:30 a.m.

PRESENT: Kari Gilbert, Hugo Morales, Sabrina Beavers., Susan Holt, Dr. Marcia Sablan

ABSENT: Brian Pacheco

STAFF: Fabiola González, Cindy Jurado Hernandez, Ashley Hensley, Alix Hillis, Kendalyn Mack-Franklin, Luis Magallanes, Hannah Norman, Lupita Ramírez, Ken Price (Legal Counsel)

1. CALL TO ORDER

2. POTENTIAL CONFLICTS OF INTEREST: Any Commission Member who has a potential conflict of interest may now identify the item and recuse themselves from discussing and voting on the matter.

3. CONSENT AGENDA – ITEMS 3a-3d

Public Comment: None heard.

Motion by: Sablan Second by: Holt
Ayes: Beavers, Holt, Morales, Sablan, Gilbert
Noes: None heard.

4. PUBLIC HEARING – FIRST 5 FRESNO COUNTY 2020-2025 STRATEGIC PLAN

Public Comment: None heard.

No action required.

5. FINANCIAL REPORT FOR PERIOD ENDING SEPTEMBER 2023

Public Comment: None heard.

Motion by: Holt Second by: Morales
Ayes: Beavers, Holt, Morales, Sablan, Gilbert
Noes: None heard.

6. AGREEMENT RENEWAL WITH FRESNO COUNTY DEPARTMENT OF SOCIAL SERVICES – NEIGHBORHOOD RESOURCE CENTERS

Public Comment: None heard.

Motion by: Beavers Second by: Holt
Ayes: Beavers, Holt, Morales, Sablan, Gilbert
Noes: None heard.

7. SLEEP SAFE BABY PUBLIC AND AWARENESS CAMPAIGN UPDATE

Public Comment: None heard.

No action required.

8. EXECUTIVE DIRECTOR’S REPORT

Public Comment: None heard.

No action required.

9. PUBLIC COMMENT

Public Comment: None heard.

No action required.

10. ANNOUNCEMENTS/INFORMATION SHARING

Public Comment: None heard.

No action required.

11. ADJOURNMENT

Public Comment: None heard.

Motion by: Beavers Second by: Morales
Ayes: Beavers, Holt, Morales, Sablan, Gilbert
Noes: None heard.

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REGULAR BUSINESS MEETING

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2405 Tulare Street
Fresno, CA 93721

CONSENT AGENDA ITEM NO. 5b

TO: Children & Families Commission of Fresno County

FROM: Fabiola González, Executive Director

SUBJECT: Employee Handbook - Annual Review

RECOMMENDED ACTION:

Approve the updated Employee Handbook.

BACKGROUND:

On January 16, 2024, this item was approved for full Commission consideration by the Administrative Committee.

The Employee Handbook sets forth the major policies and procedures of the Commission as well as benefits provided to Commission employees. On an annual basis, the Employee Handbook is reviewed and updated in partnership with CoreHR Team, the Commission's contracted human resources firm to include any changes and/or updates to state and/or federal labor laws. The proposed updates are shown via red-line in the attached Employee Handbook.

CONCLUSION:

The practice of an annual review of the Employee Handbook ensures the Commission's employee policies and procedures remain accurate and relevant in addition to the incorporation of necessary labor law updates. Once annual updates are reviewed and approved by the full Commission, employees will receive an updated copy of the Employee Handbook.



Employee Handbook

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INTRODUCTION

On November 3, 1998, California voters approved Proposition 10, “The Children and Families Act of 1998.” The Act increased tobacco excise taxes to provide funds for early childhood development and smoking prevention and cessation programs throughout the state and established county commissions to administer these funds including the Children and Families Commission of Fresno County, more commonly known as First 5 Fresno County. The passage of this Act created an unprecedented opportunity for counties to create an integrated, coordinated system of care that supports and enhances the lives of expectant parents, children from the prenatal stage up to age five, and their families.

This employee handbook sets forth the entire agreement between you and the Commission as to the duration of employment and the circumstances under which employment may be terminated. Nothing in this handbook or in any other personnel document creates or is intended to create a promise or representation of continued employment for any employee.

This handbook replaces any previously distributed handbooks. With or without prior notice, First 5 Fresno County (“the Commission”), reserves the right to revise, modify, delete, or add to any and all policies, procedures, work rules or benefits stated in this handbook or in any other related document. Any written changes to this handbook will be distributed to all employees so that they will be aware of the new policies or procedures. No oral statements or representations can in any way change or alter the provisions of this handbook.

OUR VISION AND MISSION

We, at First 5 Fresno County, envision a future where all children and their families are healthy, loved, and nurtured.

We run after this vision by partnering with our community to create a seamless system of quality, accessible services that support the well-being of every child and family.

GENERAL POLICIES & PROCEDURES

Equal Employment Opportunity

The Commission is an equal opportunity employer and makes decisions related to compensation and all terms, conditions, and privileges of employment on the basis of merit.

Employment At-Will

All employees are “at-will” employees. This means that employment may be terminated with or without cause, and with or without notice, at any time by either an employee or the Commission. No implied contract concerning any employment-based decision or terms and conditions of employment can be established by any other statement, conduct, policy, or practice.

The Executive Director, with the approval of the Commission, has the exclusive authority to create an employment relationship other than on an “at-will” basis, and any such agreement must be in writing.

Anti-Harassment, Discrimination & Bullying

The Commission is committed to providing a work environment free of unlawful discrimination, and harassment and prohibits any unlawful harassment and/or discrimination by any of its employees

based on pregnancy, childbirth or related medical conditions, sex, [reproductive decision making](#), religious creed, race, color, national origin or ancestry, age, physical or mental disability, medical condition, genetic information, marital status, sexual orientation, gender identity and expression, natural hairstyles, military and veteran status or any other consideration made unlawful by federal, state or local laws. This Anti-Harassment Policy applies to all persons involved in the operation of the Commission and prohibits unlawful discrimination and/or harassment by any employees of First 5 Fresno County, including supervisors, Directors and those in management, agents, independent contractors, as well as persons and third-parties doing business with or for the Commission.

Harassment includes but is not limited to:

- Verbal harassment such as abusive, derogatory comments or slurs that are gender based;
- Physical harassment, such as an assault, or interference with normal work or movement that is gender based;
- Visual forms of harassment such as derogatory posters, cartoons or drawings that are gender based;
- Unwanted or unwelcome sexual advances which condition an employment benefit upon an exchange of sexual favors.

Anti-Bullying Policy

The Commission is committed to providing a safe and harassment-free workplace for all employees. As part of that commitment, the Commission prohibits any form of intimidation, threats, or other types of abusive behavior (“bullying”). This workplace bullying policy is intended to supplement, not to supersede, other harassment or workplace violence policies already in place at the Commission. Employees found in violation of this policy will be subject to discipline, up to and including termination.

Anti-Retaliation

It is illegal to retaliate against an employee because they complained about harassment, bullying or discrimination, even if no harassment, bullying or discrimination ever occurred. The Commission’s policy strictly prohibits any form of retaliation against an employee.

Reporting Procedures

Do not assume that the Commission has knowledge of any form of illegal discrimination, harassment, bullying or retaliation. Any employee who believes that this policy has been violated should immediately report that belief to their direct supervisor, their Director, the Executive Director, or another member of the management team. Employees can also call the Employee Complaint Hotline, 559-825-4601. If you do not feel comfortable reporting to these persons, you can notify the California [Civil Rights Department of Fair Employment and Housing](#). The Commission will take immediate steps to stop the inappropriate behavior and to conduct a thorough, objective investigation and, if appropriate, take corrective action. Supervisors have an obligation to report complaints to the Executive Director. The Commission will conduct a fair, timely, and thorough investigation. The Commission will not retaliate against you for filing a complaint and will not willingly permit retaliation by management, other employees, third parties and/or your co-workers.

Reporting Compliance Irregularities

We are committed to maintaining high professional and ethical standards and expect all employees to comply with all applicable laws. If you have any concern or question regarding any policy or practice of the Commission, we encourage you to speak up. Please refer to the Commission’s reporting procedures. When in doubt, contact your supervisor or the Executive Director.

WORKPLACE SAFETY

Injury Reporting Procedure

Whether working on- or off-site, the Commission wants to ensure that employees are provided with a safe working environment. Safety is a team effort. Employees should review the attached Commission's Injury and Illness Prevention Program (IIPP) description and ask their supervisor if there are questions or concerns. Failure to abide by the procedures outlined in the IIPP will lead to disciplinary action, up to and including termination.

Employees are required to *immediately* report any work-related injury or illness, no matter how small, to their supervisor. The Commission will provide the employee with any required paperwork. The employee is expected to be cooperative in the reporting process. The IIPP is attached to this policy.

Use of Cellphone While Driving

Employees are prohibited from talking on a phone (whether with or without a handsfree device), composing text messages, and reading text messages on a cell phone while operating a personal or a Commission-owned vehicle for Commission business. Failure to adhere to this policy will result in disciplinary action up to and including termination.

Workplace Violence Policy

The Commission has a zero-tolerance policy for workplace violence, verbal and nonverbal threats and related actions. Firearms and weapons cannot be brought into the workplace or any Commission sponsored event at any time. Employees who violate this policy are subject to immediate discipline, up to and including termination.

Employees should immediately report incidents of violence or threats of violence to their supervisor. The Commission will not retaliate against any employee for reporting such an incident and will not knowingly permit any retaliation by management or non-management employees.

Security within Workplace

The security of our workplace as well as the welfare of our employees requires that every individual be constantly aware of potential security risks. You should immediately notify your supervisor when unknown persons are acting in a suspicious manner, in or around the Commission's workplace, or when keys or similar items are lost or misplaced.

Employees entrusted with keys to the office or other Commission facilities/property are responsible for the safekeeping of the keys, the security and protection of Commission property, as well as any activity taking place while the employee is present, and the office is closed. All keys are checked out to employees and record of ownership is kept.

EXPECTATIONS & EMPLOYEE CONDUCT

Grooming/Attire

Commission employees must demonstrate professionalism and good judgment in matters of dress in the workplace. While attire does not speak for the quality of work, we are laying out parameters as a guide and to standardize expectations. The following are general and mostly universal guidelines to help guide attire.

Business Casual: Often, a Business Casual appearance will be appropriate for the nature of our work. Keep in mind there is a distinction between "casual" and "business casual" and dress should still be appropriate for a professional office environment. Business Casual includes appropriate jeans, Dockers, blouses, polo shirts, etc.

Business Professional: While the Commission generally observes a business casual dress environment, there will be situations requiring more formal attire (e.g. conducting or attending public meetings, seminars, roundables, presentations, etc.). Business Professional attire should include business wear shoes (~~no sport shoes or sneakers~~), slacks, pantsuits, dresses and skirts, dress shirts, sweaters or turtlenecks, socks and ties. If you are in doubt as to whether the item of clothing is Business Professional per this handbook, err on the side of being conservative.

Personal appearance should be a matter of concern for each employee. If your Supervisor feels your attire and/or grooming is inappropriate, you may be asked to leave the workplace until you are properly attired and/or groomed. This time away will be considered unpaid time off. Employees who violate dress code standards may be subject to appropriate disciplinary action.

Punctuality & Attendance

Employees are expected to report to work as scheduled, on time and prepared to start work. Employees must report to work as scheduled and remain at work for their entire work schedule, except for rest and meal periods or when required to leave on authorized business. Late arrival, early departure or other unapproved absences from scheduled work hours are disruptive and must be avoided.

Excessive absenteeism may be grounds for discipline up to and including termination of employment. Each situation of excessive absenteeism or tardiness shall be evaluated on a case-by-case basis.

If you will be absent from work or tardy due to unforeseen reasons, you must contact your Director/supervisor as soon as possible, but no later than your scheduled start time. If you are not able to reach your supervisor, you are expected to advise the Executive Director, a Director, or designee of your absence. An Employee Leave Report to request paid leave for an unforeseen absence such as personal illness, family illness or bereavement leave should be completed upon return to work. An employee who fails to notify the Commission of an absence in accordance with this policy for three consecutive workdays will be considered to have voluntarily resigned employment with the Commission, absent of a reasonable explanation.

Personal Cell Phone Policy

While working, employees should be completely focused on their job duties. Employees are expected to use their personal cell phones during designated meal and rest periods. If an employee's use of their cell phone interrupts, delays or interferes with the Commission's business, the employee may be disciplined.

The Commission does not require employees to use their personal cell phone for Commission business.

Commission Computers & Electronic Equipment

Commission electronic equipment and its accessories and supplies, including computers, office telephones, printers, and iPads, are to be used for Commission business only. Commission electronic equipment belongs exclusively to the Commission and must be maintained according to Commission rules and regulations. The Commission reserves the right to inspect all Commission electronic

equipment to ensure compliance with its rules and regulations, with or without notice and not necessarily in the employee's presence.

Commission voicemail and email are to be used for business purposes only. The Commission reserves the right to monitor voicemail and e-mail messages to ensure compliance with this rule, with or without notice to the employee and not necessarily in the employee's presence.

The Commission may periodically need to assign and/or change "passwords" and employee codes used by the employee on equipment and/or electronic devices provided by the Commission. Employees do not have any expectation of privacy in the codes and/or passwords used to access Commission owned electronic equipment, applications or software.

Access to any website that is offensive or discriminatory is prohibited. You may not use Commission technology to state positions or opinions that give the impression that (s)he is speaking on behalf of the Commission unless you are specifically authorized to do so.

The communication systems should not be used to send or receive (download) copyrighted materials, trade secrets, proprietary financial information, or similar materials without prior authorization. Under no circumstances should any confidential or sensitive materials be disclosed to third parties except for appropriate and authorized business purposes.

Additionally, the safe use and safe-keeping of equipment checked out to the employee is her/his/their responsibility. In the instance equipment belonging to the Commission is damaged, broken, lost, or stolen, the employee must notify their supervisor detailing the incident and circumstances. Employee may be responsible for costs associated with fault.

PROHIBITED CONDUCT

Illegal Drugs, Controlled Substances, Alcohol and Marijuana Policy

Any employee who violates this policy is subject to discipline, including termination. All employees are prohibited from doing any of the activities listed below, at any time during working hours (including meal and break periods), while on Commission property (leased or owned), while representing the Commission at an outside event on or off Commission property, or while performing work related duties (whether on or off Commission property):

1. Possessing or using alcohol or marijuana
2. Possessing or using illegal drugs
3. Being under the influence of alcohol, marijuana, a controlled substance or an illegal drug
4. Driving a personal or rented vehicle for Commission business while under the influence of alcohol, marijuana, an illegal drug, or controlled substance
5. Distribution, sale or purchase of an illegal drug or controlled substance

The above prohibitions do not include the proper use of prescribed medications, provided that the employee complies with their physician's orders and the employee's use of the prescription medication does not create a safety hazard for the employee or other Commission employees.

The Commission reserves the right and hereby notifies all employees that upon reasonable suspicion that an employee has violated this policy, the Commission may conduct drug testing at any time in accordance with both federal and state laws. The Commission will keep the results of any required drug testing confidential.

Smoking, Vaping & Use of Tobacco Related Products

The Commission is committed to a philosophy of good health and a safe workplace. It is important that the work environment reflect the Commission's concern for good health. With this in mind, employees are prohibited from using tobacco products in/on Commission owned property, client sites, and offices. This includes any electronic device that delivers nicotine or other vaporized liquids to the person inhaling from the device, including but not limited to an electronic cigarette, cigar, pipe or hookah, smoking, vaping, and chewing. [This does not include the use of tobacco cessation products.](#)

Prohibited Conduct & Behavior

Conduct that is counter to our mission will not be tolerated. Below are examples of prohibited conduct, however, is not intended to be an exhaustive list of all prohibited conduct and/or behavior. Employees must also consider other applicable federal, state, and local laws. This statement of prohibited conduct does not alter the Commission's policy of at-will employment.

Examples of prohibited conduct and behavior include:

1. Making false statements or omitting pertinent information on Commission applications, records of employment, forms, or in the course of participation in Commission investigations or in responding to management inquiries.
2. Committing any act of violence or intimidation or making threats of violence, fighting, or using abusive or profane language at the workplace, including at Commission sponsored events or while representing the Commission.
3. Theft, unauthorized removal, or willful damage of property or assets belonging to the Commission, other employees, or customers.
4. Disregard of safety rules, safety procedures or workplace security rules.
5. Substandard or unsatisfactory work performance.
6. Any other conduct that is prohibited by law.
7. Unprofessional, rude, disrespectful or discourteous treatment of non-managerial staff, customers, vendors and sub-contractors.

There is no substitute for good judgment and common sense. Employees who engage in conduct prohibited by the Commission will be subject to discipline, up to and including termination.

Employee Separation

Neither the employee nor the Commission has entered into a contract regarding the duration of the employee's employment. The employee is free to terminate their employment with the Commission at any time with or without reason. All Commission-owned property (including but not limited to written materials, computer equipment and files, manuals, credit cards, and keys) must be returned upon request. Personal items, including electronic files, business-related contact information and calendars, left in the workplace after the last date of employment, are subject to disposal if not claimed at the time of your separation.

Benefits will be terminated as of the last day of the month in which the separation occurred. The Executive Director or designee will send a separation letter to the departing employee with details such as continuation of insurance, if applicable, and options with regard to any other benefits. Questions on benefit status should be directed to the Executive Director. Any accrued, unused Paid Time Off (PTO) time and unpaid expense or mileage reimbursement with Commission documentation, will be paid at the time of separation.

The resigning employee may be invited to meet with the Executive Director for an exit interview to assure proper handling of personal and business matters. Information provided in the exit interview

questionnaire and during the exit interview may be shared with appropriate individuals in order to improve employment conditions at the Commission.

TIMEKEEPING & PAY

Classification of Employees

Full-time employees are those who are regularly scheduled to work no less than 40 hours per workweek. Full-time employees are paid on either an hourly or salary basis.

Part-time employees are those who are scheduled to work less than 40 hours per week. Part-time employees are generally paid on an hourly basis and may not be eligible for any or some benefits. If you have questions regarding your eligibility for particular benefits, see the Executive Director. The conditions of eligibility for benefits are set forth in the particular plan documents for each benefit.

Special project (temporary) employees are those employees hired to perform a special job task or work for a limited time period. An example of a special project employee is a student, hired to perform services during the summer months. Special project employees may not be eligible for any or some benefits. If you have questions regarding your eligibility for particular benefits, see the Executive Director. The conditions of eligibility for benefits are set forth in the particular plan documents for each benefit.

Grant-funded employees are those employees whose salary comes completely or partially from a grant awarded to the Commission. Any Commission position partially funded by a separate funding source, other than Proposition 10 funds, requires approval by the Commission and the designated funding source authority. All employees holding grant-funded positions are subject to the contractual requirements of the grant.

Workday

A workday is defined as any consecutive 24-hour period beginning at the same time each calendar day. The workday begins at 12:00 am.

Workweek

A workweek is a fixed and regularly recurring period of 7 consecutive 24-hour periods. The workweek coincides with the Commission's pay periods and begins Thursday at 12:00 am.

Work Hours

General office hours are 8:00 am to 5:00 pm Monday through Friday. Any work schedule that differs from the regular office hours must be approved in advance.

Timekeeping

Non-exempt employees are required to record hours worked using the Commission's timesheets. Employees shall record the time at the beginning and at the end of each workday and the beginning and end of meal periods. Commission policy prohibits engaging in off-the-clock or unrecorded work. Any failure to record time accurately must be brought to the immediate attention of your supervisor.

Recording time for another employee and/or falsifying time entries will result in discipline, up to and including termination.

Meal and Rest Periods

The Commission will provide for meal and rest periods as required by law. The Commission will designate your normal work hours and schedule your meal and rest periods. Non-exempt employees are required to take scheduled meal periods by no later than the 5th hour of work and cannot perform any work during the meal period. Meal periods must be at least 30 minutes and are unpaid. Non-exempt employees are required to use the Commission's timesheet document to record their meal periods.

Ten-minute paid rest periods are provided for every four hours of work or major portion thereof; generally mid-morning and mid-afternoon. Meal and rest periods cannot be combined nor may these breaks be used to substitute for late arrival or early departure.

If an employee is unable to take their meal period, or their rest break, at the time designated by the Commission the employee should immediately notify their supervisor.

Overtime

Overtime will be paid to hourly, non-exempt employees as required by California and federal law. Employees may be required to work overtime to meet Commission needs. In California, an employee is entitled to receive overtime pay for any hours worked in excess of 8 hours a day or 40 hours a week.

An employee needing to work overtime must obtain prior approval from their supervisor or Director. Failure to obtain prior approval for overtime will result in disciplinary action.

Day of Rest

Employees are entitled to one day of rest during each workweek. Employees wishing to voluntarily forgo this required day of rest may complete a waiver with their supervisor. The waiver may be revoked at any time.

The Commission does not encourage nor require employees to waive their day of rest.

Paydays

Commission employees are compensated in accordance with all applicable state and federal laws. The Commission expects each employee to carefully review each paycheck and to promptly notify the Commission of any errors (e.g. your wages have been subject to any improper deductions, your pay does not accurately reflect all hours worked, or you have been inadvertently overpaid). State and federal tax deductions and garnishments must be made in accordance with the law.

Employees will be paid bi-weekly on Friday.

Meetings and Training Courses

Employees may be asked to attend meetings or trainings on behalf of the Commission. Unless otherwise specified by your supervisor, after 90 days of employment, employees are eligible to travel for conferences or trainings.

On occasion, non-exempt employees will be required to travel to meetings and/or training courses. Whether travel time constitutes hours worked will depend on the kind of travel involved. All staff are expected to refer to and follow the Commission's Travel Policies and Procedures Manual.

Off Duty Activities

Participation in any off-duty recreational, social, or athletic activity offered by the Commission is strictly voluntary.

PERSONNEL POLICIES

Representing the Commission

Our reputation is an asset that can make us successful in achieving the goals of the Commission. It is of paramount importance that each employee treats each other, community partners, clients, vendors and the general public with the utmost respect and consideration not only during work hours, but after hours as well. You should also recognize that clients and others may view or have access to posts you make electronically on any social media platform. How we behave both at work and after hours is a reflection on our agency.

Child-Friendly Workplace

The Commission knows happy parents make better employees, and this can be accomplished in a child-friendly workplace. Thus, employees may request flexible work schedules to accommodate child/family needs or the ability to bring child(ren) to work. We will make every effort to accommodate requests. Keep in mind we need to limit these privileges if they become disruptive to the workplace and/or apparent that the employee's work performance is suffering. Employees should contact their supervisor to discuss their own child/family needs.

Lactation Policy & Accommodation

The Commission offers employees who want to express breast milk while at work full access to our Breastfeeding Friendly Lactation Room. The room is shielded from view and free from intrusion. The Breastfeeding Friendly Lactation Room provided by the Commission complies with all the minimum requirements of the law, including surface space to place personal items, a place to sit, access to electricity, running water and a refrigerator suitable for storing breastmilk.

The Commission provides a reasonable amount of break time to allow employees to express breast milk (pump) at work. The break time shall, if possible, run concurrently with any break time already provided to the employee. Employees requiring a lactation accommodation in accordance with this policy may request such accommodation by contacting their direct supervisor. The Commission is obligated to respond to an employee's request for a lactation accommodation. Any employee who believes the Commission has not met its obligation to respond to a lactation accommodation or has violated any law has the right to file a complaint with the Labor Commissioner.

Lighthouse for Children - Child Development Center

The Lighthouse for Children Child Development Center on the first floor of our building is operated by Fresno County Superintendent of Schools and Commission employees are welcome to enroll their children in the Center. The Commission offers a Tuition Scholarship, on a sliding scale, for eligible families to enroll their children in the Child Development Center. Please note, in order to avoid any conflict of interest, Commission employees, Commissioners, and/or their domestic partners are not eligible to be recipients of the First 5 Fresno County Tuition Scholarship.

Confidentiality of Commission Information

In the course of your employment, you will be exposed to information that the Commission considers and protects as confidential, proprietary information. It is your responsibility to in no way reveal or

divulge any such information except in the performance of your duties, and as required by the California Public Records Act and the Brown Act. Access to confidential information should be on a "need-to-know" basis and must be authorized by your supervisor. Any breach of this policy will not be tolerated, and the Commission may take legal action. Even after your employment with the Commission terminates, you are required to maintain the confidentiality of this information and not disclose it for any reason.

The confidential information to which you are privy and which you must maintain as confidential includes, but is not limited to, client names and contact information, billing, payment, budgets, and other financial information relating to the Commission; business and marketing strategies or practices; any information disclosed to the Commission in the course of representation; and client files and all information contained in those files.

To guard against dissemination of confidential information, employees should not access an e-mail message for the first time in the presence of others.

You may be given a personal password to log onto the Commission's computer system. Passwords are given to certain employees to allow us to control and restrict access to information. Employees are prohibited from giving their password to others or allowing others to access Commission data using their password. Nor should they ever, directly or indirectly, copy, download or disseminate or help another copy, download or disseminate Commission information for a non-Commission purpose. You should never download information to take with you when you leave the Commission's employment, even if you created the document. Engaging in these activities could subject you to civil and/or criminal liability.

Media Conduct

No employee may, in any circumstance, release information on behalf of the Commission or call a press conference without the permission of the Executive Director or designee. All inquiries by the press to employees must be referred to a Director, or designee.

Conflicts of Interest

Employees of the Commission must adhere to the Conflict of Interest Code and Policy adopted by the Commission. In addition, the Commission has adopted the terms of Title 2, California Code of Regulations, section 18730, and the amendments to it adopted by the Fair Political Practices Commission, as its Conflict of Interest Policy. A copy of Title 2, California Code of Regulations, section 18730, can be found online as www.fppc.ca.gov. Both the Code and Policy can be found on the Commission's website. Additionally, staff may be required by Code or Policy to complete a Form 700.

You have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. The purpose of these guidelines is to provide general direction so that you can seek further clarification on issues related to the subject of acceptable standards of operation.

A "conflict of interest" generally means a situation where the organization's interests and an employee's interests may differ. A potential conflict of interest may exist where the interests of the organization and the employee may differ, but the employee is presented with a decision or other arrangement from which the employee could personally benefit, and the question arises whether the employee's interest could influence the decision. An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal gain for that employee or for a relative as a result of the Commission's business dealings. Employees must take

care to avoid not only actual impropriety, but also the appearance of impropriety. Potential conflicts of interest include, but are not limited to:

Outside Employment and Business Activities: Employees must report any outside employment to his/her supervisor so that we can assess whether the activity presents a conflict of interest. Employees will not be permitted to work for an organization that receives funding or other support from the Commission.

Romantic Relationships: Personal or romantic involvement with an external community partner, co-worker or Board Member, which impairs an employee's ability to exercise good judgment on behalf of the Commission, creates an actual or potential conflict of interest. We recognize that employees may develop personal relationships in the course of their employment. However, in an effort to prevent favoritism, morale problems, disputes, misunderstandings or potential sexual harassment claims, supervisors are not permitted to engage in romantic relationships with employees that are in their chain of command. All employees should consider the potential conflicts of interest or problems that may arise from a consensual romantic relationship at work. The Commission will take appropriate action if such a relationship begins to adversely affect the work environment.

Nepotism: Persons hired, who are related to the Commission staff, will not work for the relative in a subordinate capacity or within the supervisor's line of authority. A relative, for the purpose of this policy, includes a spouse, domestic partner, child, parent, sibling, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, father-in-law, aunt, uncle, niece, nephew, stepparent or stepchild.

Acceptance of Gifts: Employees are prohibited from accepting direct gifts, money, or gratuities from persons receiving benefits or services, performing services under contract, or in exchange for a benefit from the employee's action.

Attorney-Client Confidentiality

On occasion, you may be a participant in discussions involving confidential Commission business, including matters that are the subject of a pending or potential lawsuit. The dissemination of this information to you and others is necessary to communicate litigation strategy and implement the advice of counsel. You must maintain the confidentiality of this information. The information is protected by the attorney-client privilege. The privilege is owned by the Commission. As a result, only the Executive Director can authorize the dissemination of any litigation information. You cannot discuss the information with others including co-workers, family, spouses, or friends.

Solicitations

In order for employees not to be bothered at work and to avoid disruption of our operations, non-employees will not be permitted to solicit employees during work hours. Solicitations by employees will be allowed during rest and meal periods.

Health Care and Other Group Benefits

Full-time employees and their dependents including spouses, children, registered domestic partners and children of the registered domestic partner may be eligible for coverage under the Commission's medical plan. Employees may be required to pay all or a portion of the insurance premiums. Leaves of absence may affect coverage under the medical plan.

The Commission also offers an employer-paid 401(a) Retirement Plan, an employee-paid 457 Retirement Plan, and a Section 125 Flexible Benefit Plan for full-time employees.

The official plan documents set forth the specific terms, conditions, and limitations regarding program eligibility and benefit entitlement. This handbook is not part of any official plan document of any benefit program, nor does it restate all of the features of the health care benefits program. Official plan documents should be consulted for further information regarding each benefit program. Questions and requests for copies of official plan documents should be directed to the Executive Director.

While it is the Commission's present intention to continue these benefits, we reserve the right to modify, curtail, reduce or eliminate any benefit, in whole or in part, either with or without notice. The Commission will give employees reasonable notice of modification, curtailment, reduction or elimination whenever possible. Finally, neither the benefit programs nor their descriptions are intended to create any guarantees regarding employment or continued employment. As noted elsewhere in the handbook, employment is at-will and may be terminated at any time, either at the option of the employee or the organization.

Remote Work Policy

Working remotely is the practice of employees doing their jobs from a location other than a central office. For the Commission, remote work is the option for an employee to work some or most of their work hours from their home or another established location under terms outlined.

The Commission considers remote working to be a viable, flexible work option after a minimum of one month of continuous, regular employment, when both, the employee and the job are suited to such an arrangement. An employee who opts in to working remotely must take responsibility for ensuring that the quality, quantity, and timeliness of his/her/their work product is satisfactorily maintained. Terms and conditions of employment with the Commission remain the same regardless of work site, and the employee must abide by all federal laws, state laws, county and agency policies, and contractual obligations.

Arrangements for a regular remote work schedule must be discussed and preapproved by the supervisor and Executive Director. Once in a remote work arrangement, if at any time, the employee chooses to discontinue their participation, the employee should notify/discuss with their supervisor. A minimum number of days for non-remote work may be required.

Remote Work Location

If the remote worker's offsite location is in a home, employee must designate a workspace that is maintained in safe condition, free from distractions or other hazards. Any injury and/or accident must be brought to the immediate attention of the supervisor.

The remote work location is provided exclusively by the employee, and not by the Commission. The employee is exclusively responsible for maintaining a safe and appropriate work environment and remains liable for injuries to third persons and/or members of the employee's family on employee's premises. The Commission is not responsible for damage to the employee's real or personal property while working remotely. Employees are advised to check with their insurance advisor on the availability of incidental office liability coverage. This coverage can extend the home or rental insurance policy to cover "business pursuits" at the home. The Commission is not responsible for any additional premium that may be charged and is not responsible for determining coverage issues.

Remote Communications

Employees must receive and respond to communications (i.e., Microsoft Teams, Mitel Connect, phone calls, e-mail, etc.) from other staff, supervisors, contractors, community partners, and/or the public while working remotely. Communication methods and frequency will be determined by the supervisor

and employee. If the remote worksite is in a home, the Commission is not responsible for the payment of utilities incurred while working at home nor home maintenance costs.

Remote Equipment

The Commission will check out the technical equipment necessary (i.e. laptop) upon approval of the remote work arrangement. The Commission will make every effort to make remote work comfortable for the employee so long as accommodations are justifiable and within reason. The employee is responsible for setting up their agency-provided computer equipment at home or alternative work site. No in-house installation or support will be provided.

Use of equipment is limited to authorized staff persons for purposes relating to Commission business only. The employee is responsible for ensuring that equipment is used properly. Upon change of employment, the exiting employee must return all Commission-owned equipment issued. The Commission may take legal action if the equipment is not returned.

The remote worker will take all precautions necessary to secure Commission information and equipment in his/her/their home and prevent unauthorized access to any Commission system or information, damage or theft. In the instance that equipment, issued by the Commission, is broken, damaged or stolen, the employee must detail the incident to their supervisor.

The employee must provide his/her/their own Internet Service Provider (ISP) that will provide sufficient internet speed to run agency applications.

Disturbance to Work/ Discontinuation

If the employee is scheduled to work remotely and their work is disturbed (i.e., slow or failing internet or equipment, distracting remote work environment, etc.) causing a hinderance to work productivity or deadlines, the employee should contact their supervisor, and immediately commute to agency headquarters or take PTO, whichever is applicable and agreed upon with their supervisor.

Any violation or non-compliance with these terms and conditions or issues in productivity due to remote work may result in preclusion from the remote work arrangement option and/or disciplinary action, up to and including dismissal. Employee agrees not to engage in employment activities other than the Commission assignments, during the work hours as outlined in this Handbook.

Discontinuation of the option to work remotely or changes to this policy may be made at anytime at the discretion of the Commission management. Every effort will be made to provide a 30 days' notice, at minimum, of such change to accommodate issues that may arise from the termination of a remote work arrangement. There may be instances, however, when a 30 days' notice is not possible.

BENEFITS

Paid Time Off

The Children & Families Commission of Fresno County maintains a Paid Time Off (PTO) program. The PTO program is designed in response to employees' need for time off and allows eligible employees to receive their wages for qualified time off from work. PTO may be used for any reason, including illness. PTO benefits used for the illness, injury or medical appointment of an employee or a family member will be administered in compliance with California's Paid Sick Leave law.

Full-time employees are eligible to accrue PTO benefits beginning the first day of employment at a rate of 6.154 hours per pay period (20 days per year). After five years of continuous employment, the accrual rate will increase to 7.69 hours per pay period (25 days per year.) You will not accrue PTO benefits if you are on a leave of absence or are suspended or do not work the full pay period.

PTO may be taken in hours, days, or weeks. The amount of PTO you may accumulate must not exceed 300 hours. Once you have accrued the maximum amount of PTO, you cannot accrue additional time until you begin using your accrued PTO.

Non-exempt employees must use PTO for any absence from their normally scheduled shift during a pay period, unless otherwise prohibited by state or federal law. If an exempt employee is absent from work for personal reasons for a period of four (4) hours or more, the Commission will deduct accrued PTO in no less than 4-hour increments. Personal unpaid time off may be granted with the advance approval of the employee's immediate supervisor and the Executive Director.

Payment in lieu of PTO will not be made, except at the time of employment status change, i.e., from a position that earns PTO to a position that does not earn PTO, or at the time of termination of employment.

The scheduling of your PTO depends in part on the Commission's operational needs and the requests for PTO and leaves of absence of other employees. Your supervisor and the Executive Director or designee must approve PTO requests in advance. For extenuating circumstances when prior approval is not possible (e.g. sudden illness), employees must call or message their supervisor as soon as possible to communicate the need for PTO.

If you have been absent for a period of (5) days or more due to an illness, injury or disability, the Commission may require medical certification of your ability to return to your position and duties. You may be asked to provide a physician's statement that verifies the illness, injury or disability, its beginning and ending dates, and/or your ability to return to work without endangering your own health and safety or the health and safety of others. When requested, such verifications and releases may be a condition of returning to work.

State Mandated Paid Sick Leave

Employees who are not eligible for PTO benefits will accrue state-mandated paid sick leave ("PSL").

PSL accrues at the rate of one hour per every 30 hours worked (or .0334 hours of PSL for every 1 hour worked). You must keep an accurate record of hours worked so that we can properly account for accrued sick leave. An employee is entitled to use accrued PSL beginning on the 90th day of employment.

Upon an oral or written request, an employee may use PSL for the diagnosis, care or treatment of an existing condition, or preventive care, for the employee, ~~or for~~ a family member or designated person. PSL can also be taken by an employee who is a victim of domestic violence, sexual assault, or stalking. The employee should provide notice of the need for leave as soon as practicable, and in advance if foreseeable. Family members include a child (biological, adopted, foster, step), legal ward, child to whom the employee stands in loco parentis; parent (biological, adoptive, step), legal guardian of employee or employee's spouse or registered domestic partner, person who stood in loco parentis when employee was a minor; spouse; registered domestic partner; grandparent; grandchild; and sibling. Employees must use PSL in at least two-hour increments.

An employee may accrue a maximum of ~~8048~~ hours of PSL. Once the maximum is reached, the employee must reduce accrued PSL before accrual will recommence. An employee can use no more than ~~4024~~ hours of PSL in each year of employment. The Commission will not lend PSL to employees in advance of accrual. Unused PSL will not be paid to the employee at the separation of employment.

However, if the employee is rehired within one year of the date of separation, previously accrued but unused PSL will be reinstated at rehire.

Make-Up Time

The Commission allows the use of make-up time when non-exempt employees need time off to tend to personal obligations. You may take time off and then make up the time later in the same workweek, or may work extra hours earlier in the workweek, to make up for time that will be taken off later in the workweek. Make-up time worked will not be paid at an overtime rate. Make-up time requests must be submitted in writing to your supervisor, using the “Make-Up Time Request” form provided by the Commission. Requests will be considered for approval based on the legitimate business needs of the Commission at the time the request is submitted. A separate written request is required for each occasion you request make-up time.

If you request time off that you will make up later in the week, you must submit your request at least 24 hours prior to the desired time off. If you ask to work make-up time first to take time off later in the week, you must submit your request at least 24 hours before working the make-up time. Your make-up time request must be approved in writing before you take the requested time off or work make-up time, whichever is first.

All make-up time must be worked in the same workweek as the time taken off. Our workweek is Thursday through Wednesday. You may not work more than 11 hours in a day or 40 hours in a workweek as a result of making up time that was or would be lost due to personal obligations.

If you take time off and are unable to work the scheduled make-up time for any reason, the missed hours would be paid as PTO or sick time. If no PTO or sick time is available, the hours missed will be unpaid.

Holidays

The Commission observes the paid holidays set forth below, whenever the dates listed fall on normally scheduled workdays Monday through Friday. Full-time employees are eligible for the following paid holiday benefits. Part-time employees are eligible for a pro-rated amount for the following paid holidays.

January 1	New Year's Day
Third Monday in January	Martin Luther King Jr.'s Birthday
Third Monday in February	Presidents' Day
March 31/ Last Monday in March	Cesar Chavez Day
Last Monday in May	Memorial Day
June 19	Juneteenth National Independence Day
July 4	Independence Day
First Monday in September	Labor Day
November 11	Veterans Day
Fourth Thursday in November	Thanksgiving Day
Fourth Friday in November	Friday After Thanksgiving
December 24	Christmas Eve
December 25	Christmas Day
December 31	New Year's Eve

*When a holiday falls on a Sunday, the holiday is observed on the following Monday. When a holiday falls on a Saturday, the holiday is observed on the preceding Friday unless preceded by another

holiday, which, in this case, the holiday will then be observed on the following Monday unless otherwise noted within the schedule.

A holiday schedule will be published and distributed to employees each year. Holiday Schedules may be reevaluated annually.

To be eligible for holiday pay, you must have worked/shown up for work, or been available to work, the days immediately preceding and immediately following the holiday, unless an absence on either day is approved in advance by the Executive Director or designee.

If you are a non-exempt employee, eligible for paid holiday benefits and are required to work on a paid scheduled holiday, you will be paid for your work hours plus holiday pay (the number of hours you are regularly scheduled to work). Employees on leaves of absence are ineligible for paid holiday benefits.

LEAVES OF ABSENCE

Expectations During Leave

The Commission will make every effort to communicate with employees during any leave of absence. The employee will also be required to maintain communication and update the Commission on any change in status and the estimated date of return.

Leaves of absences provided by the Commission are unpaid unless otherwise noted. Except with pregnancy disability and military leave, employees are required to use any accrued, unused PTO before taking any unpaid leave.

Bereavement Leave

Upon the death of an immediate family member, employees will be granted leave of up to 5 working days with 3 of those days being paid. The leave does not have to be taken consecutively but must be taken within 3 months from the date of the family member's death. Documentation may be required to confirm the need for leave. For purposes of bereavement leave, "immediate family" includes the employee's spouse, registered domestic partner, child (including stepchildren), parent (including stepparent and in-law), grandparent, grandchild, brother or sister.

Prior approval of absence in order to receive pay for time off must be received by the employee's manager. Employees may use paid sick leave or other paid time off benefits to cover lost wages.

Reproductive Loss Leave

Employees who have been with the Commission longer than thirty (30) days and have experienced a reproductive loss event may take up to five (5) unpaid days of leave. A reproductive loss event is defined as the day or, for a multiple-day event, the final day of a failed adoption, failed surrogacy, miscarriage, stillbirth, or an unsuccessful assisted reproduction. The leave does not have to be taken consecutively but must be taken within 3 months from the event triggering the leave. The maximum amount of leave that can be taken for multiple reproductive loss events in a 12-month period is 20 days. Employees may use paid time off benefits to cover lost wages.

Military Leave

The Commission will follow any and all applicable federal and state laws concerning military leave. Generally, an employee returning from military leave is guaranteed reemployment and other rights as long as they comply with certain notification requirements, as required by federal or state law.

When an employee must return to work after the completion of service depends on the duration of the military service.

Service members and their families will receive health benefits in accordance with federal and state law. Health care coverage may be available under USERRA or COBRA.

Family and Medical Leave of Absence

As a public agency, the Commission is considered a covered employer under the federal Family and Medical Leave Act (“FMLA”). Eligible employees will be provided with family and medical leave in accordance with the requirements of applicable state and federal law. An “eligible employee” is an employee that (1) has worked for the Commission for a total of at least 12 months, (2) has worked at least 1,250 hours during the 12 months prior to the requested leave, and (3) works at a location with at least 50 employees within a 75-mile radius.

Family Medical Leave Under the California Family Rights Act

The Commission provides family and medical leave in accordance with state law. To be eligible for family and medical leave benefits, you must: (1) have worked for us for a total of at least 12 months and (2) have worked at least 1,250 hours over the previous 12 months.

Eligible employees may receive up to a total of 12 workweeks of unpaid leave during a 12-month period. A 12-month period begins on the date of your first use of family and medical leave. Leave may be used for any of the following reasons:

- The birth or placement of a child for adoption or foster care.
- To care for an immediate family member, defined as a spouse, registered domestic partner, child, child of a registered domestic partner, grandchild, sibling, parent, parent-in-law, ~~or~~ grandparent [or designated person](#) with a serious health condition.
- You are unable to work because of your own serious health condition.
- For any qualifying exigency because the employee is the spouse, son, daughter, or parent of an individual on active military duty (or has been notified of an impending call or order to active duty) in the Armed Forces in support of a contingency operation.

A leave taken due to a “qualifying exigency” related to military service must be supported by written proof of its necessity.

Pregnancy Disability Leave

In compliance with California State law, if an employee is disabled by pregnancy, childbirth or related medical conditions, the employee is eligible to take a pregnancy disability leave (PDL). If the employee is affected by pregnancy or a related medical condition, the Commission will make every effort possible to accommodate the employee during the employee’s pregnancy.

The PDL is for any period(s) of actual disability caused by your pregnancy, childbirth, or related medical conditions up to four (4) months (or eighty-eight (88) workdays if you are a full-time employee) per pregnancy.

This leave is unpaid. Employees may be eligible for state disability insurance during the leave.

Time Off to Vote

The Commission will provide employees with time off to vote in accordance with state law. When possible, the employee should make every effort to vote prior to or after their scheduled working hours.

No employee will be penalized or retaliated against for requesting time off to vote.

Crime Victims' Leave

The Commission provides crime victims leave in accordance with state law. You may take unpaid time off from work if you, an immediate family member (spouse, registered domestic partner, child, stepchild, brother, stepbrother, sister, stepsister, mother, stepmother, father, or stepfather) needs to seek medical attention for injuries caused by crime or abuse, to obtain services from prescribed entities as a result of crime or abuse, to obtain psychological counseling or mental health services related to an experience of crime or abuse, or to participate in safety planning and to take other actions to increase safety from future crimes or abuse. This leave is also available for a person whose immediate family member is deceased as the direct result of a crime.

You may use [vacation-PTO](#) or other accrued time off, if available. Please contact your supervisor for more information regarding leave for crime victims' rights.

Volunteer Emergency Services Providers' Leave

If you are a volunteer firefighter or a reserve peace officer, or if you provide certain emergency rescue services, upon request the Commission will grant you unpaid leave when performing certain emergency duties, as defined by state law.

Jury Duty or Witness Leave

Employees are permitted to take leave for jury duty, as is required by state law. The Commission will pay non-exempt employees up to 2 days of jury duty leave. Employees can substitute paid time off benefits for any additional time needed to serve. If work time remains after any day of jury selection or jury duty, you may be expected to return to work for the remainder of your work schedule. Employees may retain any mileage allowance, or related fees, paid by the court for jury or witness service. Employees who receive a subpoena to be a witness at a hearing or trial ([not related to Commission Business](#)) will be granted unpaid leave. The notice and verification requirements listed above for jury duty also apply to witness leave. For both types of leave, proof may be required.

Time Off to Appear at a School Site

Employees who are the parent, grandparent, aunt, uncle, or guardian of a pupil are permitted to appear at a school site for a school event, meeting, or to volunteer to help with class functions. Employees are required to give reasonable notice to their immediate supervisor and reasonable proof of your need to appear may be required. Again, keep in mind that these privileges may need to be reevaluated if they become disruptive to the employee's work performance.

EMPLOYEE HANDBOOK ACKNOWLEDGEMENT FORM

By signing this form, I acknowledge receipt of the handbook. I understand that this handbook does not imply or constitute a contract or employment agreement for a specified term between myself and the Commission.

I have received the handbook, and I understand that it is my responsibility to read and comply with the policies contained in this handbook and any revisions made to it. If I have any questions about the handbook, or any employment matters, I will contact my Director/supervisor or the Executive Director.

I understand that this handbook contains general statements about current Commission policy, and that the Commission retains the right to revise or modify the terms, information, policies, and benefits at its sole discretion and at any time.

Employee Signature _____

Employee Name Printed _____

Date _____

FIRST 5 FRESNO COUNTY
ADMINISTERED BY CHILDREN & FAMILIES COMMISSION OF FRESNO COUNTY

REGULAR BUSINESS MEETING

January 24, 2024 - 11:30 a.m.

2405 Tulare Street
Fresno, CA 93721

CONSENT AGENDA ITEM NO. 5c

TO: Children & Families Commission of Fresno County

FROM: Fabiola González, Executive Director

SUBJECT: Salary Schedule Update

RECOMMENDED ACTION:

Review and approve an updated Salary Schedule.

BACKGROUND:

On January 16, 2024, this item was approved, for full Commission consideration, by the Administrative Committee.

The Ad-Hoc Committee of the Commission, that led the performance evaluation of the Executive Director, asked that the Salary Schedule be reviewed and revised as the range for the Executive Director position needed updating.

Additionally, California's state minimum wage increased as of January 1, 2024 from \$15.50 to \$16.00/hr for Non-Exempt employees and for Exempt employees at two times the non-exempt rate (as show in the table below).

Year	Mandated Salary per CA Labor Code	
	<i>Exempt</i>	<i>Non-Exempt</i>
2023	\$64,480	\$15.50/hr
2024	\$66,560	\$16.00/hr

Commission staff gathered information from the County of Fresno's Human Resources Department to compare, as best as possible, roles and more information on salaries and how the change to minimum wage affected ranges.

Further Background:

In 2021, the Commission approved an updated Salary Schedule in accordance with California Labor Code 1182.12 to be compliant through the year 2023, at the time of publishing. Under California law, incremental increases to minimum hourly wage for both exempt and non-exempt employee classifications were required each year following.

To ensure the Commission fulfills its responsibility to review the salary schedule when any required changes arise, the proposed updates to the staff salary schedule ranges are in accordance with state regulations of minimum wage/salary requirements.

Additionally, under the Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act (First 5), which details all audit and expanded audit requirements, the Commission is required to review and approve the salary and benefit schedule when any revisions are made. The expanded audit requirement states the following:

“The county commission must adopt, in a public hearing, policies and procedures for establishing salaries for its employees. The employees’ salaries policies must comply with those set forth in the commission policies... [Health and Safety Code sections 130151(b)(8) and 130140 (d)(6)].”

Recommendation

With these requirements, the table below outlines the proposed updates to the Salary Schedule for 2024 made effective January 1 of this year. Changes include:

- Increase to the range for the Executive Director position, as requested by the Ad-Hoc Committee
- Adjustment of range for Deputy Director position to fit in increments of the Schedule
- Changes to the Specialist and Manager positions as a result of State minimum wage increases
- Update to the Director as a result of other updated ranges
- Elimination of the Assistant position. The position is unused and doesn’t fit the Commission’s needs any longer.

POSITION	CLASSIFICATION	APPROVED 2023 RANGE	PROPOSED 2024 RANGE
Executive Director	Exempt	\$117,520 - \$140,000	\$117,520 - \$142,080
Deputy Director	Exempt	\$107,200 - \$139,200	\$98,200 - \$117,200
Director	Exempt	\$77,160 - \$98,160	\$84,160 - \$98,160
Manager	Exempt	\$62,400 - \$82,400	\$66,560 - \$83,560
Specialist	Non-Exempt	\$36,344 - \$60,344	\$36,344 - \$57,344
Assistant		\$31,200 - \$43,200	

Fiscal Impact: Any updates that the state minimum wage requires have been included within the 2023-2024 Proposed Revised Agency Budget – Salaries Expense line. Additionally, range updates will be incorporated in the construction of future budgets.

CONCLUSION:

Reviewing the Commission’s Salary Schedule regularly allows the opportunity for revisions and/or to incorporate any needed updates based on new regulations. If approved by the Administrative Committee, staff will incorporate any feedback provided and prepare this item for review and approval by the full Commission at the next regular meeting.

FIRST 5 FRESNO COUNTY
ADMINISTERED BY CHILDREN & FAMILIES COMMISSION OF FRESNO COUNTY

REGULAR BUSINESS MEETING

January 24, 2024 - 11:30 a.m.

2405 Tulare Street
Fresno, CA 93721

CONSENT AGENDA ITEM NO. 5d

TO: Children & Families Commission of Fresno County

FROM: Fabiola González, Executive Director

SUBJECT: Accounting Policies and Procedures Manual - Annual Review

RECOMMENDED ACTION:

Approve, the updated Accounting Policies and Procedures Manual.

BACKGROUND:

On January 17, 2024, this item was approved for full Commission consideration by the Finance and Program Review Committee.

On an annual basis, internal policies and procedures are reviewed to incorporate potential legislation, general practices, and any other updates. In this instance, updates to the Accounting Policies and Procedures Manual are being presented.

1. Accounting Policies and Procedures Manual:

The Commission's Accounting Policies and Procedures ensure internal procedures align with Governmental Accounting Standards Board (GASB), the First 5 Association Financial Management Guide, and industry standards. Accounting policies provide high-level guidance and focus attention on critical executive responsibilities associated with accounting for the Commission. The following updates are presented for review and approval:

- Various updates to language to simplify the Manual
- Section B, I - Public Relations Purchases: added reference to the Commission approved Community Event Sponsorship Guidelines document.
- Section 4, E -Contract Management: addition of this section to put into writing the practices regarding Contract Terms and No Cost-Extensions.
- Section 5, E - Contingency Fund Target Level: increased amount of contingency fund level to reflect needs of Commission-owned facility, the Lighthouse for Children, and included a threshold for how often the fund amount should be reviewed.

Fiscal Impact: Action on this agenda item will have no fiscal impact.

CONCLUSION:

Annual review and updates to Commission's policies ensure efficiency, further transparency, cost effectiveness and internal controls. If approved, the revised Accounting Policies and Procurement Policies will be updated internally and posted for use as necessary.



ACCOUNTING POLICIES AND PROCEDURES MANUAL

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1. GENERAL

A. Introduction

The purpose of the Accounting Policies and Procedures Manual is to provide documented procedures related to fiscal policies, accounting principles, internal controls, operating procedures and reporting requirements for the Children & Families Commission of Fresno County (the Commission) also known as First 5 Fresno County (F5FC).

Use of this manual will assist Commission staff by:

- Describing methods for processing accounting information
- Documenting the accounting process so that execution of procedures is not completely dependent upon one individual
- Providing a training device and reference material for staff
- Providing a source of information to help eliminate uncertainties and confusion
- Ensuring consistent application of accounting policies and procedures
- Describing the principles, procedures and forms to be used to process and generate financial reports prepared in accordance with generally accepted accounting principles and governmental accounting standards

B. Authority

The California Children and Families First Act of 1998 (Proposition 10) created the California Children and Families Commission (State Commission). Through the creation of the State Commission, 58 County Commissions were established.

Fresno County Ordinance Number 99-009 established the Fresno County Children and Families Commission pursuant to the provisions of the Health and Safety Code, Section 130140. Section 2.38.020, item G, of the Fresno County Ordinance states, "The Commission shall comply with Government Finance Officers Association (GFOA) financial management guidelines and Governmental Accounting Standards Board (GASB) accounting requirement standards."

The Commission is responsible for updating the manual as needed, at minimum on an annual basis, and ensuring that revised policies are appropriately considered at a public meeting by the Commission.

C. Role of Fresno County Auditor-Controller/Treasurer-Tax Collector

The Fresno County Auditor-Controller/Treasurer-Tax Collector (FCACTT) provides maintenance of the Commission Trust Fund held by the County for the Commission, referred to as a trust account. The FCACTT role to the Commission is that of a trustee nature. The Commission retains final authority over the Commission Trust Funds and access to these funds, upon proper authorization, shall be performed by the FCACTT in a timely and efficient manner.

D. Lighthouse for Children, Inc.

Lighthouse for Children, Inc. (LFC) is a California 501(c)(3) non-profit public benefit corporation created by the Commission, in 2012, as a Qualified Active Low Income Community Business (QALICB) to take advantage of a New Markets Tax Credit financing structure used to build a facility within a low-income community in Fresno County as the Commission was not eligible to

be the QALICB. The LFC is considered a component unit of the Commission for financial reporting purposes and, as such, is included in the Commission’s annual financial report.

As a component unit of the Commission, the LFC has a financial and operational relationship with the Commission which meets the reporting entity definition criteria of GASB Statement No. 14, The Financial Reporting Entity, as amended by GASB Statements No. 39 and No. 61, and thus is included in the financial statements of the Commission. Although a legally separate entity, LFC is reported in F5FCs financial statements using the blended presentation method because it provides services exclusively or almost exclusively to the Commission and a financial benefit relationship exists between the Commission and the component unit.

Lighthouse for Children, Inc. must follow the policies and procedures as outlined in this Manual unless otherwise noted in the sections below.

2. ACCOUNTING POLICIES

Accounting policies provide high-level guidance and focus attention on critical executive responsibilities associated with accounting. The policies assist the Commission in making decisions necessary for the daily operations of the agency:

- Accounting is conducted in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), and in accordance with the guidance in Governmental Accounting, Auditing, and Financial Reporting (GAAFR) published by the Government Finance Office Association (GFOA)
- Accounting transactions are recorded in a manner to facilitate **outcome-based accountability**
- Accounting procedures and records ensure expenditures are made only for the purposes authorized by the California Children and Families Act of 1998 (as amended), and in accordance with the Commission’s approved Strategic Plan in effect for the fiscal year
- Accounting procedures are adopted and followed to safeguard financial resources

A. General Accounting Procedures

The following general accounting procedures are the major elements that define and drive the accounting system:

- | | |
|---|-------------------------|
| 1. Generally Accepted Accounting Principles | 7. Program Accounting |
| 2. Fund Accounting | 8. Cost Allocation |
| 3. Modified Accrual Basis of Accounting | 9. Budgetary Accounting |
| 4. Account Classification | 10. Internal Control |

1. Generally Accepted Accounting Principles (GAAP)

In order to maintain public trust, the Commission’s operations, reporting, accounting policies, practices, and systems conform to Generally Accepted Accounting Principles (GAAP).

2. Fund Accounting

Government accounting systems are organized and operated on a fund basis to provide strong accountability for the use of public funds.

Fund accounting focuses on the inflow and use of current financial resources, whereas private sector accounting focuses on profit and net worth. Fund accounting includes three broad classifications of funds. Governmental funds typically are used to account for tax-supported activities. Proprietary funds are used to account for a government's business type activities like a water department or an airport. Fiduciary funds are used to account for resources that are held by the government as a trustee or agent for parties outside the government. Fiduciary funds cannot be used to support the government's own programs.

One type of governmental fund is the general fund. The general fund is the chief operating fund of most governments and is used by the Commission. Another type of governmental fund is a special revenue fund. A special revenue fund accounts for the proceeds of a specific revenue source that is restricted by law or administrative action to be expended only on a specified purpose(s). Special revenue fund accounting is commonly used when revenue sources are exclusively designated for a specific purpose.

3. Accounting Methods

A. Modified Accrual Basis of Accounting

There are three bases of accounting: cash accounting, accrual accounting, and modified accrual accounting. Commissions are recommended, by the First 5 Association Fiscal Management Guide, to use the modified accrual method of accounting because it more effectively recognizes increases and decreases in financial resources.

The modified accrual basis of accounting is a method of accounting in which expenditures are recorded at the time liabilities are incurred and revenues are recorded when received in cash or are considered available for use.

B. Accrual Basis of Accounting

LFC utilizes the accrual basis of accounting. The accrual basis of accounting is a method of accounting in which expenditures and revenues are recorded at the time they are incurred, not necessarily when they involve cash.

4. Account Classification (Chart of Accounts)

The Commission engages in a wide range of financial activities. An account classification system called a Chart of Accounts is used to record and organize this financial activity. The chart of accounts provides the organizing framework for budgeting and substantially enhances reporting capabilities.

The Chart of Accounts includes all accounts in the general ledger - assets, liabilities, fund balance, revenues, and expenditures. Asset, liability, and fund balance accounts reflect the financial resources of the Commission and are referred to as balance sheet accounts.

5. Program Accounting

Account classification creates a structure to account for assets, liabilities, fund balance, revenues, and expenditures. In addition, the Commission often needs information on programs. **A program is a set of specific activities taken on by the Commission to accomplish a particular purpose and funding source.** A program may have more than one revenue source and may require expenses from multiple accounts.

Because of the Commission's legal mandate for **outcome-based accountability** and the program evaluation requirements associated with the grant funds, the Commission has employed program accounting. In order to capture all costs to their appropriate funding, outcomes, and results areas, the Commission has developed program accounting in their internal accounting system. Program costs are captured based on funding mechanism and focus areas. The Commission has also employed a data reporting system that provides result area-based expenses.

6. Cost (Expense) Allocation

Most accounting for the Commission's activities is accomplished directly by processing transactions. Transactions are coded and charged to designated fund accounts and programs. However, certain situations require special allocation steps to accurately account and report the cost of Commission activities.

To provide clarity, the Commission has defined administrative costs within this Policy. Therefore, cost items that comport to the Commission's definition of administrative costs are charged directly to an administrative area in the accounting system. Cost allocation is used when costs need to be estimated and apportioned among different programs or organizational units. Examples of costs that may need to be allocated include office rent, telephone, and personnel costs.

Once it is determined that costs need to be allocated or apportioned, an allocation formula is created to obtain a reasonable estimate. At least once every two years the Commission conducts a time study of all staff positions in order to properly compute expenses. The time study shows the percentage of each staff position's time that is spent on each Commission program and on internal administrative activities.

7. Budgetary Accounting

The Commission's budget is consistent with GAAP and governmental accounting standards. The budget is a commitment for the allocation of available resources for the upcoming budget period. The budget is shaped by the goals and objectives contained in the Commission's Strategic Plan and the financial direction set in the long-term financial plan.

An annual budget authorizes and provides the following:

- a. Basis for control of the financial operations of the Commission
- b. Estimates revenues made on a modified accrual basis, as anticipated to be earned for that budget year
- c. Estimates carryover fund balance made on a modified accrual basis, as anticipated to be on hand at the close of the fiscal year
- d. Estimates appropriation requirements made on a modified accrual basis
- e. These aforementioned estimates reflect expenditures and encumbrances for all obligations to be incurred during the budget year

The Commission will adopt the proposed budget at least one month prior to the beginning of the next budget period. In the adopted budget, the operating expenditures must not exceed the operating resources (forecasted revenues and reserves). That is, the total of all appropriations for the budget year may not exceed the total of estimated revenues for the budget year, plus the estimated unencumbered carryover fund balance from the current year.

8. Internal Control

Commission staff administers and monitors the adopted budget during the year to establish budgetary control. Specific steps are taken to establish that control.

Initially, the budget is aligned with the modified accrual accounting system. The budget includes estimated allocations to the various program components that support the Commission's goals for early childhood development. The program accounting structure is aligned with the programs in the budget. Revenue and expenditure line items in the budget are aligned with the Chart of Accounts to effectively compare "actual" revenues and expenditures with "budgeted" revenues and expenditures.

Secondly, a component of budgetary accounting is encumbrance accounting. An encumbrance system is needed to control the expenditure side of the budget. Encumbrances represent the estimated amount of future expenditures that will result when unperformed work is completed within a contract term. Essentially the encumbrance reserves a portion of a budget. When the work outlined in a contract is performed, expenditures will be recorded in the accounting system (and the encumbrance will be reversed). Until the expenditure is recorded, encumbrances are used so the Commission does not over commit funds.

Thirdly, staff uses the budget document as a guide for expenditures throughout the budget period so that actual expenditures do not exceed the total adopted budget. Regular reporting is used to identify budgeted and actual amounts and fund balance, ensure resources are used for the appropriate purposes, and ensure resources are not expended too quickly.

Lastly, during the year amendments are made to the original budget as circumstances change. The Commission must approve any appropriation transfers when it is necessary to move appropriations between expenditure objects. Objects are defined as Salaries and Benefits, Services and Supplies, and Program Contracts. The Executive Director or designee of the Commission may approve appropriation transfers between line item accounts within an expenditure object. The Commission may increase appropriations during the fiscal year on a 2/3-majority vote by Commissioners present at a regularly scheduled meeting of the Commission. The appropriation amounts must be matched by realized revenue or carryover, or additional anticipated revenue, in excess of amounts anticipated in the budget. Mid-year budget increases are made by resolution of the Commission. Records of the original budget and all amendments are maintained. At year-end both the "original" budget and "final amended" budget amounts are reported in the annual audit.

3. **ACCOUNTING PROCEDURES AND PROCESSES**

The accounting system consists of records and procedures which recognize, record, classify, summarize, and report information on the Commission's financial position and results of operations. The major elements used in presenting financial information in governmental accounting are assets, liabilities, fund balance and/or equity, revenues, and expenditures.

The accounting procedures and processes below describe the methods used in accounting for the Commission's financial transactions. The goal of the accounting process is to produce financial reports that accurately summarize the financial position of the organization at a certain point in time and its revenues and expenditures for the fiscal period.

A. Revenue

A. Proposition 10 Revenue

Revenue received for the operation of the Commission is initiated and submitted from the California State Children and Families Commission on a monthly basis, based on Proposition 10 funds collected by the State of California. The revenue allocated and transferred to the Commission is based on the percentage of Fresno County live births to California State live births. The funds are remitted directly to the Fresno County Treasury where they are placed in the Children and Families Trust Fund.

The State releases a ~~Monthly Distribution of Tax Revenues Disbursement to Counties by Month Report~~ which reflects funds ~~collected and~~ distributed to counties for the month. The revenue remitted by the State is reviewed and documented by Commission staff each month to determine the reasonableness of the revenue.

B. Other Revenue

The Commission may receive other revenue not otherwise related to its Proposition 10 funding allocation from such sources as the State Commission, other state departments, the federal government, and private foundations. These funds may be restricted in how they are used and require special accounting information to track and report periodically. The acceptance of these revenues must have Commission approval and a formal grant, ~~or~~ funding/lease agreement, or written use description including a budget or plan establishing restrictions and parameters of the use of the funds.

B. Cash

The Commission is responsible for several cash accounts. These accounts include the following:

1. Commission Trust Account

The Commission Trust Account (trust account), occasionally referred to as the Children and Families Trust Fund, is maintained by the Fresno County Auditor-Controller/Treasurer-Tax (FCACTT) Collector for the Commission. Monies are transferred to the cash accounts described below for the operations of the Commission.

Since the County has established that funds in the trust account are not operational funds, there is a need to have some excess funds in the Commission's cash accounts. The County only allows two, non-operational transfers per 30-day period, and the transfers must be 10 days apart between withdrawals. Commission management and the Commission's Secretary/Treasurer will establish the amount of funds to be held by a bank.

~~Fresno County will be notified of the need to transfer funds by Commission management based upon projecting future cash flow requirements. The Commission management will make a transfer request must be to the FCACTT in writing, on the Commission's letterhead, based upon projected future cash flow requirements to the Fresno County Treasurer's Office for the transfer to take place.~~ The authorized signer for transfers is the Commission's Executive Director. Transfer amounts for non-operational funds cannot exceed the amount allowed by Fresno County.

Transfers may be made by check or wire transfer only to the Commission's program checking account.

Each month, the County submits a Monthly General Ledger Trial Balance Report and a Monthly Transaction Register to the Commission, which documents the activity for the month and the cash balance in the trust account.

The Commission will transfer sufficient monies to the operating account as needed for agency operations. There is no limit on the number or amounts of operations transfers within a 30-day period.

2. Operating Checking Account

The operating checking account is maintained to process transactions for the general operations of the Commission. The account requires two authorized individuals' signatures, designated by the Commission, on payments/checks over \$500.00.

Account signers are the Executive Director and a designee. Wire transfers must be authorized, in writing, by the Executive Director or designee.

The Executive Director has been delegated the authority to authorize payments for all recurring budgeted costs [no dollar limit] and up to \$3,000.00 for non-recurring operating costs.

Splitting payments to avoid the approval limit is contrary to Commission policy and is not allowed. Payments authorized by anyone other than the primary designee will be presented to the primary designee for review and the primary designee will initial their subsequent review and approval of the expenditure. The primary designees are designated as the Executive Director and the management staff (or designee).

3. Program Checking Account

The program checking account will segregate the funds necessary for financing current activity of programs/grants. The account requires two approvals on the account and will be as follows:

Authorized individuals shall be the Executive Director and a designee. Wire transfers must be authorized, in writing, by the Executive Director or designee and two signatures are required for checks over \$500.00.

Splitting payments to avoid the approval limit is contrary to Commission policy and is not allowed. Payments authorized by anyone other than the primary designee will be presented to the primary designee for review and the primary designee will initial their subsequent review and approval of the expenditure. The primary designees are designated as the Executive Director and the management staff (or designee).

Program funds are requested from the ~~T~~rust ~~a~~Account on an as-needed basis as outlined in section B-1 of this Policy. A staff designee verifies, within the accounts receivable procedures, funds have been deposited to the appropriate bank account.

4. Petty Cash Fund

The Commission maintains a petty cash fund for minor business expenses that is replenished as needed in an amount not to exceed \$200.00. A custodian is assigned the responsibility of maintaining this fund. Reconciliation by a designee, independent of the custodian function, is performed twice a year, at minimum. The petty cash fund is not used for change funds. The process for petty cash is as follows:

1. Petty cash funds are secured in a locked petty cash box with the custodian.
2. Petty cash for a minor business expense is requested from the custodian.
3. The custodian completes a petty cash voucher with the date, amount disbursed, details of expense, account to debit the expense and name of the person to whom the petty cash was paid.
4. The voucher is stapled to the receipt and stored in the locked petty cash box.
5. The expense is recorded in a spreadsheet that updates the running cash balance.
6. At the end of every quarter, the locked box is given to the designee to perform a reconciliation between the balance in the spreadsheet and cash balance in the petty cash box.
7. Journal entries are then recorded by the designee for each expense by applying a debit to the expense account and a credit to the petty cash account.
8. Receipts and vouchers are scanned and attached to the journal entry batch and filed in the bank reconciliation/journal entry file.

5. Accounts Receivable

An accounts receivable process is maintained to identify, and bill all amounts due on a timely basis. The process will identify overdue receivables and provide timely collection notices.

The accounts receivable process is as follows:

1. Services and/or goods will be billed by a staff designee.
2. The invoice generated will be recorded - a debit to accounts receivable in the amount of the invoice and a credit to the revenue - in the accounts receivable module of the Commission's accounting software.
3. After the bill is issued, the timing of the outstanding bill will be tracked so that the receivable can be aged.
4. Follow-up correspondence will be sent to the vendor/ Funded Partner if payment is not received by the due date listed on the invoice.
5. When the vendor/ Funded Partner remits payment on the invoice, the payment will be recorded in the accounting system by a staff designee and submitted to the Business Director or a separate designee for deposit.
6. Once the deposit is made, the staff designee receives the bank deposit slip and records it in the accounts receivable module, by debiting cash and crediting accounts receivable.
7. The Business Director checks that the deposit is accurately recorded and posts the receivable to the General Ledger.

6. Investments

The Commission has developed an Investment Policy that is updated annually, as needed, by Commission staff and appropriately considered at a public meeting by the Commission.

C. **Bank Reconciliation**

Bank reconciliation is performed on a monthly basis for all cash and investment accounts. The following describes the procedures related to the bank reconciliation process:

- a. The bank statement is received via email directly to the Early Childhood Initiatives Director, who is separate from the payment process, who reviews and forwards to the Business Director or designee.
- b. Staff prepare monthly journal entries based on the bank statement. All journal entries must be accompanied with proper supporting documentation and filed appropriately. The Business Director or Business Manager then prepares the bank reconciliation and, upon completion, forwards to the Executive Director.
- c. The Executive Director initials the bank reconciliation verifying the review and returns the bank reconciliation to the Business Director.

D. **Payment Approval Authorizations**

The Executive Director is authorized to approve payments of \$10,000.00 or less as outlined in the Commission's Procurement Policies and Procedures Manual. Payments for non-recurring amounts over \$10,000.00 require Commission approval.

As stated above, manual checks valued at more than \$500.00 require two signatures. Authorized designees are detailed by account.

The Executive Director and the Early Childhood Initiatives Director, whom do not have access to the Commission's bank accounts, and the Commission's Vice-Chair and/or the Commission's Secretary/Treasurer are the payment authorizers. In the absence of the Executive Director, the Commission's Vice-Chair acts as a payment authorizer. The Commission requires payment authorizers to be updated upon the end of a Commissioner's term and updated to reflect incoming Commission members.

The Executive Director or designee may not approve authorizations payable to their supervisor; Commission Chair approval is required.

E. **Fidelity Bond Insurance**

The Commission is required to maintain fidelity bond insurance. The Commission has authorized the fidelity bond to cover all sums of the Commission's Trust Fund that are removed from the County Treasury. Currently the insurance amount maintained by the Commission is \$5,000,000.

F. **Policy of Cash Funds**

Funds may be invested by management in investments allowed by State Law and approved by the Commission. Funds held by the banks must be collateralized with acceptable securities with a value of 110% or more for funds in excess of FDIC (Federal Deposit Insurance Corporation) limits. Please refer to the Commissions' Investment Policy for further details.

G. **Capital Assets**

Capital assets include such items as land, structures and improvements, and furniture and equipment owned by the Commission. Under the modified accrual basis of accounting, the Commission charges capital asset purchases as expenditures. The following are safeguards to control capital assets:

- All individual capital assets, having a value of \$5,000.00 or more and a useful life of one year or more, are monitored through inventory controls
- Commission approval of all capital asset purchases, regardless of dollar amount, is required
- Pertinent data on capital assets (including description, cost, source of funds, and data acquired) is recorded as soon as capital assets are acquired, and data is available
- All items are tagged with a pre-numbered identification sticker
- Performance of annual physical inventories are made
- Maintenance of a listing of expendable equipment (assets that do not meet the specified dollar amount to be classified as a capital asset, but require control) that could easily be misappropriated, as well as periodic inventory of this equipment
- Recording of donated capital assets at fair market value as of date of donation
- Insurance requirements for fixed assets are reviewed on an annual basis to ensure coverage is adequate

The Commission has developed a Capital and Depreciation Policy that provides further detail. The policy is regularly reviewed for updates by Commission staff.

H. **Purchasing/Receiving**

The Fresno County Ordinance 99-009, Section 2.38.020; Item (I) states: “The Commission shall develop purchasing and contracting policies and procedures consistent with applicable federal and state laws and regulations.”

The Commission has developed the Procurement Policy and Procedures Manual which is updated annually by Commission staff and considered at a public meeting by the Commission. The competitive bidding process is used in acquiring goods and services based on certain dollar thresholds.

I. **Public Relations Purchases**

Expenditures submitted to the Commission for public/community relations expenses must be made in accordance with the funding source requirements, consistent with good business practice, and adhere to the Commission’s Procurement Policies and Procedures, Conflict of Interest Policy, and this Policy as appropriate.

Where funds are received for research, grants, or special projects, additional documentation must be maintained as required by the entity providing the funds. In the administration of restricted funds, the Commission must maintain adequate documentation to be able to demonstrate that the expenditures are made in a manner consistent with the restrictive conditions.

In accordance with this section, allowable Commission expenditures may include, but are not limited to:

1. Membership and participation in the activities of community groups, including but not limited to service clubs, forums, and community-wide organizations of leading citizens in early learning, child development, education, business and/or government which serve the needs of young

children and their families and promote the engagement of the Commission within the community.

2. Commission programs/activities that promote and support optimal early childhood development, strengthening of the Commission's public relations; and/or donor cultivation and stewardship. Such activities may include, but are not limited to community receptions, cost of meetings, speaker fees, public ceremonies, Commission and committee meetings.
3. Hospitality expenses including the provision for meals, catered events, promotional materials, and other related expenses that are necessary to conduct official Commission business with external partners. Eligible costs associated with travel for guests of the Commission will adhere to the Commission's Travel Policies and Procedures Manual.
4. Promotional materials distributed to promote the name and brand of the Commission.
5. Flower/Plant purchases, with non-restricted funds, for official Commission functions such as community receptions, ceremonies, seminars, and other Commission events.

No reimbursement shall be allowed for the following expenses:

- Employee birthday, baby shower, wedding, wedding anniversary, etc.
- Clothing rental
- Political contributions
- Tobacco and alcohol purchases
- Daily reimbursement of lunches
- Amounts that are unreasonable given the circumstances in which the expenses were incurred and/or the benefit they provided to the Commission
- Membership or participation in organizations that discriminate based on race, color, religion, national origin, ancestry, age, gender, sexual orientation, marital status, veteran status, or disability

[Refer to the Commission's adopted Community Event Sponsorship Guidelines for parameters on the activity/event-related support to community partners.](#)

For the allowable expenditures described above, a Payment Authorization Form indicating the public relations purchase must be approved by the Executive Director or designee. The Executive Director or designee approving the authorization is responsible to ascertain the necessity and reasonableness of the authorization and that adequate documentation is attached to support the authorization.

The following justification information is required to be documented upon request for payment authorization of public relations purchases:

- **Purpose** - Be specific regarding the purpose for the expenditure. Generic statements such as "promotes positive relations", "community relations" or "employee relations" are not acceptable.
- **Relationship** - Names of the persons including their employer and occupation or title demonstrating the business relationship to the Commission.
- **Receipts** - Original receipts are required that include the amount, date, place and description of the expenditure. In cases where receipts cannot be obtained or have been lost, a statement to that effect shall be made and attached to the authorization.
- **Highest Position Responsible for Payment** - The highest-ranking Commission staff in attendance at a business-related activity is deemed to be responsible for making the payment to the vendor and he/she will subsequently seek approval to be reimbursed if needed with approval from their immediate supervisor.

J. **Electronic Funds Transfer (EFT) - Automated Clearing House (ACH) Payments**

Electronic Funds Transfer (EFT) is a system of transferring money from one bank account directly to another without paper money changing hands.

Automated Clearing House (ACH) payment is the method of electronic remittance to individuals or entities that are made electronically within the banking system. ACH payments have many benefits. They eliminate the need to print and mail checks, ensure payees receive payments by a specific date, provide an efficient, cost effective, and payee-friendly means of making payments, are environmentally friendly due to the reduced use of paper, postage, office supplies, processing time, and storage space, and provide payees with an option to receive payment quickly.

The Commission utilizes EFT - ACH payments in lieu of issuing checks and mailing remittance. A check will be issued if no method of EFT exists, upon Executive Director's approval.

The Commission will make every effort to make all vendor payments through ACH. Vendors must submit an EFT Authorization Form to the Commission. The form is located on the Commission's website. It is the responsibility of the vendor to ensure the ACH information submitted to the Commission is accurate and complete. Failure to maintain accurate and complete information may result in delayed payments.

K. **Credit Cards**

At times, the use of payment via credit card may be deemed necessary for recurring payments when ACH payment is not available. Credit cards are not intended for purchases that can otherwise be paid by issuing an EFT/ACH or check payment. Instead, they are intended to be used for vendors that do not accept these forms of payments, small purchases, travel, and emergency purchases.

A credit card will only be provided to the Commission's Executive Director and Business Director to provide a level of purchasing flexibility to conduct Commission business. Executive, and Business Directors utilizing agency credit cards will be solely responsible for the safeguarding of the credit card and account number, as well as complying with this Manual, internal procedures, and the Commission's Procurement Policies and Procedures Manual regarding purchasing, maintaining documentation, providing receipts, and reconciling the bill on a monthly basis. The Executive, and Business Directors will work with staff to assure procedures are properly followed. Once the monthly credit card statement is reconciled, the statement and all purchases must be reviewed and approved for payment by the designee.

Use of the business card for personal reasons is not permissible at any time, even with intention of seeking reimbursement.

If the Executive, or Business Directors terminates employment with the Commission, the credit card must be surrendered to the Commission immediately for cancellation.

L. **Accounts Payable/Cash Disbursements**

Invoices received for goods and services are approved by the Executive Director or designee and forwarded for payment processing. The following table outlines the procedures for processing accounts payable and the associated four methods of cash disbursement:

1. The invoice is received and F5FC staff reviews the invoices and approves that the goods have been received or/and services have been performed. Then the invoice is forwarded for processing.
2. The Business Specialist/Manager reviews the invoice for accuracy and matches the invoice to the supporting documentation and authorization to pay information. The Business Specialist/Manager enters the invoice into the accounting system and prepares the Open Invoice Report for payment and forwards the report to the Business Manager/Director.
3. The Business Manager/Director reviews all invoices for completeness and accuracy. The reviewed invoices are submitted to the Executive Director and/or designee with all invoices and supporting documentation for approval.
4. The Executive Director or designee reviews the Report and approves payments in the Commission's accounting system. A secondary approval is completed by the Early Childhood Initiatives Director or designee. The Executive Director and designee emails the Business Manager/Director documenting approval of invoices in the accounting system.
5. Upon receiving approval from the Executive Director and designee, the Business Manager/Director releases all payments and saves payment receipts/confirmation reports.

	EFT/ACH and Wire Transfers	Online (Bank Draft)	Credit Card	Check
6.	The Business Director/ Manager creates and exports ACH files from the accounting database system in the proper ACH format. The ACH file is imported and transmitted directly to the bank.	The Business Director/ Manager processes payment online.	The Business Director/ Manager processes payment over the phone or online.	The Business Director/ Manager prints checks and forwards to Executive Director and designee for signatures, tracking the handling of checks via the check tracking stamp.
7.	Transaction is confirmed with the bank and the ACH Batch Summary Report is saved in the ACH bidder/payments folder.	Receipt is retained.	Receipt is retained.	The Business Manager/Specialist prepares each check for mailing utilizing the check tracking stamp.
8.	Payment notifications are emailed to vendors. Paid invoices are filed.	Paid invoices are filed.	Paid invoices are filed.	Paid invoices, check stubs, and check tracking documentation are filed.

M. Payroll

The Commission utilizes a contracted payroll service to process payroll. Payroll is processed every two weeks. Physical control over personnel records is limited.

Following are procedures related to the payroll function:

1. Time is entered into the payroll system and payroll is prepared for review by the Business Director or designee.
2. The Executive Director or designee reviews, approves, and signs the draft payroll ~~check~~ register/journal.

3. The Business Director or designee processes and submits payroll.
4. Paid time off (PTO) accrual is then reconciled for accuracy by the Business Specialist/Manager. Pay stubs are delivered by the payroll service or electronically and payroll direct deposit is issued every other Friday. If check stubs are delivered physically, a staff member, who is independent of the preparation and authorization of the payroll submission, distributes payroll remittances.
5. Payroll reports prepared by the payroll service are reviewed by the Business Manager, not responsible for entering/submitting payroll, for any unusual items. If any unusual items occur, they should be remedied with the staff submitter or otherwise reported to the Executive Director.
6. The Business Manager prepares and posts journal entries for all payroll liabilities and expenses to be reflected in the accounting system.

Payroll increases follow the established Compensation Policy and are then documented in memo format and submitted to the Executive Director for approval. Changes to the Executive Director's payroll is authorized by the Commission. The staff member who maintains personnel files will place the original payroll increase memos in personnel files.

N. Salaries and Benefits Policy

The Commission has developed, and appropriately considered at a public meeting, a Compensation Policy, as amended, to state procedures and policies for establishing salaries. Details regarding employee benefits are outlined in the Commission's Employee Handbook.

O. Compensated Absences

Compensated absences are absences for which employees will be paid, such as paid time off (PTO). A liability for compensated absences for services already rendered and that are not contingent on a specific event shall be accrued as employees earn the rights to the benefits. The compensated absence liability shall be calculated based on the pay or salary rates in effect at the balance sheet date. Staff can reference additional details found within the financial statements included in the annual audit report.

P. Accounting for Leases

Leases entered into by the Commission are accounted for pursuant to GASB standards. A lease is defined as a contract that conveys the control of the right to use another entity's nonfinancial asset (the underlying asset) as specific in the contract for a period of time in an exchange or exchange-like transaction. Commission staff shall refer to [GASB standards and guidance](#) when accounting for leases.

Q. Travel/Expense Reimbursements

Commissioners and staff are authorized to receive reimbursement for travel and business expenses incurred while attending official functions, as long as the expenses are reasonable, prudent, and appropriate for the business of the Commission. Travel expense reimbursements by Commission staff and Commission members shall be properly authorized. Authorization for travel is approved by the Executive Director or designee for all employees. The Commission approves travel for Commissioners through the budget process. When possible, the Executive Director shall notify the Commission prior to incurring out of County travel-related expenses. In the event such notice is not possible, the designee shall sign off on the travel and then report to the Commission at the next

regularly scheduled meeting. Further travel-related expense procedures can be found in the Commission's Travel Policy and Procedures Manual that is maintained and updated as needed by Commission staff.

R. **Debt**

The General Long-Term Debt Account Group is used to record liabilities of governmental funds. These liabilities may be long-term debt such as bonds and notes or long-term liabilities such as leases, claims and judgments, personal and major medical leave, and pension costs.

General fixed assets acquired via lease agreements shall be capitalized in the General Fixed Asset Account Group as discussed above. Additionally, a liability in the same amount shall be recorded simultaneously in the General Long-Term Debt Account Group.

S. **Journal Entries**

Journal entries may be performed in order to bring an account to the correct balance and to record monthly activity. An adjusting journal entry is prepared for these types of changes. Monthly journal entries are prepared to record the monthly activity.

Staff prepares adjusting and monthly journal entries within the accounting system on an as needed basis. Journal entry supporting documentation is filed/saved upon entry into the accounting system.

4. **CONTRACT ADMINISTRATION**

The purpose of this section is to set forth recommended contracting and contract administration guidelines for the Commission. The guidelines are based on best practices in public procurement. Best practice in governmental contracting requires a selection process that is based on the open and fair identification and selection of vendors qualified to render a particular service, taking into consideration both technical qualifications and price.

A. **Procedures**

1. Provider Selection

The Commission has developed the Procurement Policies and Procedures Manual based on best practices in public procurement which clearly identifies and describes the different methods of the administrative and programmatic procurement and contracting process. The Manual is reviewed and updated annually, if needed, by the Executive Director and/or the Commission. Details can be found within the Manual.

B. **Contractor Payments**

1. Advance Payments

Any provider seeking the release of funds prior to the commencement of work under the contract may make such a request in writing, on company letterhead, specifying the reason(s) advance funds are needed.

Advance funds are contingent upon the Commission's availability of cash flow. Approval is contingent upon the Funded Partner's performance in meeting contractual requirements and is based on the nature of each project.

A single cash advance usually consists of 25% of the annual contract amount and may not exceed 50 percent of the agreed upon annual contract amount. Once 50% of the annual contract amount has been advanced, additional funds will not be released until 75 percent of the released funds have been expended and reported. The final quarter advance of the fiscal year will only be two-thirds of the quarterly advance amount. The last month of each fiscal year is on a reimbursement basis. Based on the service or agreement type, Commission staff has the authority to set the frequency and amount of the advance.

If, at the end of the contract period (i.e. fiscal year), the Funded Partner has not utilized any portion of the funds advanced, the Funded Partner shall return that amount to the Commission. If the amount is not returned, the Commission will withhold funds from the subsequent year's contract (if applicable). The Commission will make every attempt to negotiate a solution before pursuing litigation. Other details on advances are outlined in the Commission's Funded Partner Manual.

2. Progress Payments

Funded Partners formally request reimbursement for services by submitting an invoice via the Commission's online programmatic database, unless advised otherwise. Funded Partners are required to upload expense details, which produces a report comparing actual expenditures to the project budget.

Payments of invoices are contingent upon compliance with all contractual requirements, including the achievement of performance standards and the timely submission of program data and fiscal reports. The Commission staff contract managers verify satisfactory progress has been made toward project objectives, as determined by the Commission's performance monitoring and reporting system and verify that all reported expenditures are allowable under the terms of the contract.

Contractor reimbursement process as follows:

- a. A program progress report, as defined in the contract (which could be monthly, quarterly, or semi-annually), is required to be submitted by each Funded Partner by certain dates specified in the contract.
- b. The request for reimbursement (financial report) documents the Funded Partner's outlays for the period, by budget line item, and includes any disbursement amounts received and any reimbursements due (documentation is required by each Funded Partner to support the expenditures referenced on the financial status report).
- c. The contract manager reviews the Funded Partner's request for reimbursement (financial report) to verify the accuracy of the report.
- d. The contract manager;
 1. Verifies that satisfactory progress has been made toward project objectives.
 2. Approves the request for reimbursement.
 3. Prints/saves the approved financial report and the reimbursement summary for review.
- e. The approved financial report is then forwarded through the process outlined in the Accounts Payable/Cash Disbursements section of this Manual.

C. Budget Modifications

Funded Partner budget modifications are required when any main line item (Personnel, Operating Expenses, Professional Services, Evaluation, Capital, Equipment, and Indirect) is anticipated to exceed \$5,000 (for contracts that are over \$250,000) or 10% (for contracts under \$250,000). Changes within sub-line items (Salaries, Benefits, Payroll Taxes, Operational Expenses, Travel/Training, Misc. Charges, and Program Expenses) do not require a budget revision.

Budget modification requests are considered as follows:

- Submission of a Contract Amendment Request (CAR) form prior to the submission deadline (Deadlines may be found on the Commission's website)
- Reasonable and necessary movement of funds throughout the budget excluding the increase/decrease of the Personnel category that would require additional rationale
- Submission of a revised Scope of Work, if necessary
- Requests are submitted prior to expenses incurred allowing the Commission to determine its appropriateness and minimizing any disallowed costs to the Funded Partner

Budget modifications are reviewed by the F5FC contract manager and approved by the Executive Director or designee, based on appropriate justification.

D. Authority

The Executive Director has been delegated the authority by the Commission to execute program contracts and amendments to those contracts as long as there are no material changes in the scope of work or dollar amounts does not exceed the original approved contract amount. The Executive Director has been delegated the authority by the Commission to execute operating contracts that are administrative in nature and affect the day-to-day operations of the Commission (no dollar limit).

E. Contract Management

1. Contract Term. Upon a contract's renewal period, if staff is unsatisfied with performance, staff will contact the contractor and schedule a review of the matter which will be presented to the appropriate committee. Otherwise, the Commission delegates the Executive Director to renew agreements within the originally approved term, including its approved renewal period, and within the approved contract amount without additional Commission approval.

2. No Cost-Extension. In the event a contract requires additional time to meet the agreed upon intent of the funding opportunity, staff the Executive Director may extend the agreement term without additional Commission approval so long as staff is satisfied with performance and no additional dollars are added to the originally approved contract amount.

Process to execute contracts including signatures by Legal Counsel and Commission Chair will still be followed, as required based on contract amounts.

5. FINANCIAL REPORTING

The goal of the accounting process is to produce financial reports, which accurately summarize the financial position of the organization at a particular point in time and provide information related to the revenues and expenditures for the reporting period.

A. Legal Requirements

California law requires that the State and local county Commissions adhere to specific reporting requirements (California Code Health and Safety Code Sections 130100-130155). The following are statutory requirements for financial reporting:

- Counties are to have a process to track and monitor administrative costs with periodic reports to the Commission (quarterly in many counties) (Section 130140(d)(5)) and 130151(b)(2).
- Policies are needed to assess and communicate the financial condition of the Commission (Section 130151(b)(6))
- Commissions are to track evaluation expenditures and document results of expenditures (Section 130151(b)(7))
- County Commission Reporting. On or before October 15 of each year, the State Commission and each county Commission shall conduct an audit of, and issue a written report on, the implementation and performance of their respective functions during the preceding fiscal year. At a minimum, this report shall include which funds were expended, the progress toward and the achievement of program goals and objectives, and the measurement of specific outcomes through appropriate indicators (Section 130150).
- The County Commission shall conduct at least one public hearing prior to adopting any annual audit and report (Section 130140 (G))
- Each County Commission shall make copies of its annual audits and reports available to members of the general public on request and at no cost (Section 130150 (d))
- The audits and reports of each county Commission shall be transmitted to the State Commission and the State Controller's Office by November 1 (Section 130150 (a))
- County Commission Reporting of State Commission Information. The State Commission shall make copies of each of its annual audits and reports available to members of the general public on request and at no cost. The State Commission shall furnish each county Commission with copies of those documents in a number sufficient for local distribution by the county Commission to members of the general public on request and at no cost (Section 130150 (c)).
- The County Commission shall conduct at least one public hearing on each annual report by the State Commission prepared pursuant to subdivision (b) of Section 130150 (Section 130140 (H))

B. Procedures

Annual financial statements are prepared in accordance with GAAP. Likewise, annual financial statements are independently audited in accordance with generally accepted government auditing standards (GAGAS).

To supply appropriate individuals with the right information, at the proper time and in the correct format, the Commission reports their financial information at regular Commission meetings and on an annual basis within the audit report. Specifically, management will take steps to achieve the following goals for external and internal reports:

- *Content* – financial reports balance competing demands for completeness and conciseness

- *Timeliness* – information is received soon enough to take effective action
- *Currency* – the information communicated is current
- *Accuracy* – the information is reliable
- *Access* – the information is accessible to those who need it

1. External Reporting

External reporting refers to the annual public distribution of “general-purpose” financial statements designed to meet the basic financial information needs of a variety of potential users, including taxpayers and citizens, oversight and legislative bodies, and investors and creditors. The goal of external reporting is to provide the information needed by interested parties to gain a fair understanding of the government’s financial position and results of operations. External reports are developed in conformity with GAAP. GAAP requirements are designed to provide all primary users of general-purpose external financial reports with the reliable information needed to assess an entity’s finances.

a. Audit - Audit Requirements

All Commissions are required to conduct an independent audit of the basic financial statements. The audit requirements refer to an external review required by an independent audit firm to determine that the financial statements fairly present the financial position of the agency being audited in accordance with GAAP. Auditors make this determination based on a review and testing of financial data maintained by the Commission.

Particular audit requirements include: internal controls, management letter, single audit, and acceptance of annual financial audit by the Commission.

b. Expanded Audit

In addition to the standard financial audit, the Commission is also required to go through an expanded audit per state code section 130151 (1 through 8).

The Commission contracts with that same auditor to complete the financial and expanded audits, and both are presented and submitted as one package. The Commission views the expanded and financial audit as one audit with two components: 1) the financial audit, which is monitored by First 5 California, and 2) the compliance audit, which is monitored by the State Controller’s Office (SCO).

The expanded audit covers the following items:

- Contracting and procurement policies: a policy consistent with state law and adopted in a public meeting and a legal representation letter shall be in place. A new legal representation letter is required annually even if the policy did not change.
- Administrative costs: administration costs shall be defined and a cap shall be established at a public meeting. Costs shall be monitored.
- County ordinance creating county Commission: policies and procedures ensure compliance with the county ordinance. The auditor reviews the Commission’s strategic plan.

- Long-range financial plans: the plans have been formally adopted by the commission in a public hearing.
- Financial condition of the Commission: policies and practices for reporting financial condition are in place.
- Amount spent on program evaluation and related results: a policy regarding evaluation is available to the auditor. The auditor verifies that the amount spent on evaluation complies with the policy and that evaluation data was collected.
- Salaries and benefits: policies and procedures for establishing employee salaries and benefits are in place.
- When audit findings have been reported in prior years, the current audit report must include a schedule of prior audit findings.

Per expanded audit requirements, the Commission has adopted the Conflict of Interest Policy for Commission members that is consistent with applicable state law. The Policy ensures the Commission complies with all applicable state and local conflict of interest statutes and regulations. The Conflict of Interest Policy is reviewed and updated every two years. The policy is in compliance as follows:

- The Conflict of Interest Policy was adopted in a public meeting (minutes of the meeting are available for auditors) and available to auditors
- Obtain a letter from legal representative that states that Commission’s policy is consistent with applicable state and local laws and regulations on an annual basis
- Minutes documenting appropriate abstentions for contract award actions are available
- Review Form 700 (economic interest) filings

2. Internal Reporting

This section does not represent reporting in accordance with GAAP, but rather reporting in accordance with budgeting processes. As was noted earlier, external financial reports that follow GAAP generally have a different look and focus than the internal reports. Internal reporting is designed to accomplish two goals:

- a. Allow management to monitor compliance with legal and contractual provisions applicable to the management of public funds
- b. Provides management and the Commission with the information on current performance data that it needs to make future financial plans

To fulfill this goal staff prepares a financial report and submits the report to the Executive Director for review. Upon the Executive Director’s approval, a final financial report is prepared for submission and acceptance at the Commission meeting.

C. Administrative Costs

Under the First 5 Fresno County (F5FC) Strategic Plan, the role of Commission staff is broader than just that of contract development and oversight and includes support of programmatic services on many levels and running internal programs. The definition of administrative costs simplifies program administration in the way program services will be delivered under the Commission’s strategic plan.

1. Defining Administrative, Program, and Evaluation Costs

As a result, the Commission has adopted a written policy that defines administrative costs and sets a 10% limit for administrative costs. Below are definitions for the three cost categories of which the Commission allocates costs.

- a. Administrative Costs- Costs incurred for administrative functions defined (below) by the local Commission in support of funded programs and its operations. Administrative costs are general in nature. This principle distinguishes between those costs that specifically and directly benefit a business unit, program, or evaluation activity from those that do not. Administrative costs support the Commission's basic mission rather than specific program goals. This principle distinguishes between the nature of costs that provide direct value to achieving specific program goals and objectives from those that do not.

Administrative functions performed are the following: general accounting/financial reporting; local annual reporting activities; financial planning; Commission/Association meetings and travel; human resources services; legal services and consulting; audit; strategic planning; financial and cash management; procurement and purchasing; property management; payroll and personnel management; developing and operating systems and procedures, including information systems, required for administrative functions; and oversight and monitoring of administrative functions. Only these administrative functions are to be charged as administrative costs.

- b. Program Costs- Costs incurred by the Commission readily assignable to a program or Funded Partner (other than for evaluation activities) and/or in the execution of direct service provision. Even though they are often associated with general organizational management, two types of costs that are typically classified as administrative costs, preparing program-level budgets/program scopes of work, and negotiating MOU's and other program-level agreements, are classified as program cost. Costs of such activities as information systems development and operation, travel, and evaluation are charged to program costs or administration costs, according to whether the underlying functions which they support are classified as programmatic or administrative. Program functions include direct services, program outreach and education, program and community agency technical assistance and support, and program database management.
- c. Evaluation Costs- Costs incurred by the Commission in the required evaluation of funded programs based upon their accountability framework and data collection and evaluation for required reporting to state and local stakeholders. Evaluation functions include evaluation technical assistance, evaluation database, and travel and training related to evaluation.

2. Organizing Procedures and Accountability Mechanisms

To ensure accountability, Commission staff abide by the following guidelines:

- a. Establish cost elements for each of three categories: administrative, program, and evaluation.

- b. Conduct analysis to determine and document an upper percentage limit for administrative costs.
- c. Establish within the accounting and reporting system a methodology for tracking and reporting on program, administrative, and evaluation costs.
- d. Maintain auditable records to ensure compliance with the administrative cost policy.
- e. Provide annual reports on administrative and evaluation costs that go to the public (budgets and annual financial reports).

D. Fund Balance

The Fund Balance includes funds committed for multi-year initiatives and programs. Proper reporting of fund balance provides an opportunity for the Commission to report how it has committed funds over a period of years.

The total fund balance represents the value of the funds available to the Commission. Fund balance is broken down into five components, nonspendable, restricted, committed, assigned, and unassigned. Each component is defined below.

1. Nonspendable Fund Balance

The nonspendable fund balance is defined as only an approximate measure of liquidity. One reason is that some of the assets reported in governmental funds may be inherently nonspendable from the vantage point of the current period:

- a. Assets that will never convert to cash (e.g. prepaid items and inventories of supplies)
- b. Assets that will not convert to cash soon enough to affect the current period (e.g., the long-term portion of loans receivable and non-financial assets held for resale, such as foreclosure properties)
- c. Resources that must be maintained intact pursuant to legal or contractual requirements (e.g. principal of an endowment or the capital of a revolving loan fund)

The key defining concept of nonspendable funds is that it is the legal obligation for the Commission, based on an executed contractual agreement. Examples of nonspendable funds include, but are not limited to:

- a. Future payments due to providers of services to children and families
- b. Future payments due on professional services contracts
- c. Future payments due under lease arrangements

In all cases, amounts can only be classified as nonspendable if (a) there is a fully executed written contract or purchase order detailing obligations, (b) the payment obligation is not due in the current period, and (c) it is probable or expected that future expenditures will be made in accordance with the contract terms. The latter provision means that if it is likely that a contract will be amended or terminated before all scheduled payments are made, the encumbrance must be limited to the total amount of payments that are expected to actually be incurred (if less than the full contract value).

2. Restricted Fund Balance

The restricted fund balance is defined as amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation. The restricted fund balance describes the portion of the fund balance that reflects resources that are subject to externally enforceable legal restrictions. Funds that have been received by the Commission from sources other than the county's proportionate share of Proposition 10 revenues and that contain restrictions imposed by the funding source regarding how the money can be used, by definition, are committed to the purpose designated by the funding source. Examples that fall into this category include but are not limited to:

- a. Money received from the State Commission for specific programs or initiatives, such as school readiness, or quality child care funds, that must be used exclusively for the purpose designated by the State Commission
- b. Grants received from private foundations that contain restrictions in the grant agreement regarding how the funds may be used

3. Committed Fund Balance

The committed fund balance is described as the portion of the fund balance that represents resources constrained by limitations that the government imposes upon itself at its highest level of decision making (the Commission) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation would need to occur no later than the close of the reporting period.

This category covers situations in which the Commission has explicitly authorized and directed staff to enter into an agreement with a specified agency, but the contract has not actually been executed. In order to be categorized as committed, funds must meet the following requirements:

- a. Formal action to approve the grant(s) and contract(s) must have been taken by the Commission and reflected in the public meeting minutes.
- b. The grant(s) and contract(s) must not have been executed yet, thereby avoiding any double-counting. These funds must be executed within a one-year period. After the one-year period funds will be designated to the unassigned fund.
- c. Funding that has been set aside for previously executed legally enforceable contracts but not yet spent, including multi-year contracts, if such contracts have been approved by the Commission and if cancellation of such contracts would require Commission approval.

4. Assigned Fund Balance

The assigned fund balance is the portion of the fund balance that reflects the Commission's intended use of resources. Such intent would have to be established by either the Commission or by a body thereof (e.g., finance committee).

There are two essential differences between committed fund balance and assigned fund balance. First, committed fund balance requires action by the Commission, whereas assigned fund balance allows the authority to be delegated to some other body. Second, formal action is necessary to impose, remove, or modify a constraint reflected in committed fund balance, whereas less formality is necessary in the case of assigned fund

balance. Funds are appropriately included in this component if they fall under one of four types:

- a. Funds to operate a specific program or project in the current or future fiscal years that have not yet been committed or authorized for definite contracts, where all the following criteria are met:
 - A written plan has been developed describing the program or project and the time period covered by the plan
 - The plan contains a detailed budget or expenditure plan showing the amount of funds expected to be expended and the nature of the expenditures for each fiscal year covered by the plan
 - The Commission has formally approved the plan and budget in a public meeting, as documented in the meeting minutes
 - The Commission certifies that it intends, to the best of its ability, to expend the funds in accordance with the plan and budget
- b. Funds that have been set aside for long-term program sustainability, where all of the following criteria are met:
 - A long-range financial plan has been prepared that shows the specific dollar amounts that must be reserved for program sustainability in each of the early years of the plan, the timing for when sustainability funds will start to be drawn down, and the nature of the expenditures that are envisioned in each year covered by the plan
 - The Commission has formally approved the long-range financial plan in a public meeting, as documented in the meeting minutes
 - The Commission certifies that it intends, to the best of its ability, to manage the sustainability fund in accordance with the provisions of the long-range financial plan
 - The Commission has adopted its annual budget consistent with the assumptions and plans
- c. Funds that are established to handle unexpected debts that are outside the range of the Commission's operating budget. The funds are to protect the Commission against any possible losses in the event of an emergency situation. Details of the funds are outlined in Section E & F within this Policy.
- d. Funds designated specifically to fill any gaps of existing and future capital projects. The account is established to accumulate resources on an annual basis from year end de-obligations. Use of funds must be approved by the Commission.

5. Unassigned Fund Balance

The unassigned fund balance represents funds that can be spent at the discretion of the Commission. This category includes the remainder of the fund balance: funds that either have not yet been allocated for a specific purpose or have been identified in only a general manner where the Commission has significant flexibility in changing the amount or nature of the designation.

E. Contingency Fund Policy

1. Definition and Purpose of Contingency Fund

In an effort to be proactive, the Commission has set aside a fund to handle unexpected debts that are outside of the Commission’s operating budget. The funds are to protect the Commission against any possible losses in the event of an emergency situation. To ensure the Contingency Fund reflects the Commission’s administrative costs as well as facility management costs associated with the Commission-owned Lighthouse for Children (LFC) facility ~~owner~~, funds are set aside to allow for a quicker and more effective recovery from an operational setback. The probability of a significant business disruption is small; however, having a Contingency Fund may save the Commission from potential failure to recover in the event that a risk materializes.

2. Contingency Fund Target Level

The Contingency Fund shall remain at \$1,~~000~~500,000 (one million **five hundred thousand** dollars) as approved by the Commission. The balance of the fund represents approximately four (4) to six (6) months of both the Commission’s operational budget and the operation costs of the LFC facility. **Commission staff will review the fund amount at minimum every two years.** If a change to the fund amount is warranted, for example due to a significant change in these budgets, Commission staff would be required to seek approval from the Commission during the formal budget modification process.

3. Conditions for Use of Contingency Fund

Use of funds will be determined by circumstance and level of severity with the following criteria. Please note this list is non-exhaustive.

Table 1 – Contingency Fund: Conditions for Use	
Moderate	Severe
<ul style="list-style-type: none"> • State and local legislation affecting revenue or requiring compliance • Lawsuits against F5FC or LFC • Unexpected default or a decline in State and local revenues 	<ul style="list-style-type: none"> • Unanticipated major repairs or replacement of an asset used in the daily operations of the building or service to the staff • Acts of terrorism against the building or other infrastructure causing a financial hardship • Natural disasters • Expenditures arising from a claim or judgment that is otherwise not covered by insurance

The Contingency Fund shall be reported in the Committed Fund Balance in the agency’s budget at the beginning of each fiscal year. The fund may not be used to address anticipated Proposition 10 revenue shortfalls. Imbalances of this nature are generally addressed through a formal budget modification process. Appropriations for program service expenses are independent of the Contingency Fund as they are considered relevant to the Strategic Reserve Fund.

If a need arises for the potential drawing of funds allocated to the Contingency Fund outside of the above-mentioned guidelines, Commission staff shall present the request to the Commission for consideration and approval at a regularly scheduled meeting.

4. Authority of Contingency Fund Use

For unanticipated circumstances considered moderate, as described in Table 1, staff must seek approval from the Commission prior to use of the Contingency Fund.

For unanticipated circumstances considered severe, as described in Table 1, and that require immediate redress, the Executive Director or designee shall exercise full discretion of its appropriation in order to mitigate substantial loss of productivity. The Executive Director must report to the Commission, at the next regular meeting following the use of funds, with full explanation on how the portion of the Contingency Fund was used or is being used.

For any method employed, the process of appropriating the Contingency Fund will adhere to the guidelines within this manual to minimize risk while striving to safeguard the Commission's assets.

5. Contingency Fund Replenishment

In the event the Contingency Fund or a portion thereof is used, Commission staff will aim to restore the fund to the recommended amount, mentioned above, by the closure of the fiscal year, only if there are enough cost savings available for replenishment without impacting other budgetary commitments. If restoration cannot be accomplished within such time without severe hardship to the Commission, staff will prepare a financial plan to restore the Contingency Fund in the subsequent fiscal years until the target level is met.

F. Strategic Reserve Fund

1. Definition and Purpose of Strategic Reserve Fund

The Commission sets aside a fund to guard against any future immediate and unanticipated Proposition 10 revenue deficits or shortfalls. Funds are set aside to allow for a quicker and more effective recovery from programmatic setbacks. The probability of a significant business disruption is small; however, having a Strategic Reserve Fund may save the Commission from potential failure to recover in the event that a deficit materializes.

2. Strategic Reserve Fund Target Level

The Strategic Reserve Fund shall remain at \$2,000,000 (two million dollars) as approved by the Commission. If a change to the fund amount is warranted, for example due to a significant change in these budgets, Commission staff would be required to seek approval from the Commission during the formal budget modification process.

3. Conditions and Authority of Strategic Reserve Fund Use

Use of funds will be determined by the Commission based on circumstance and level of severity. The Strategic Reserve Fund shall be reported in the Committed Fund Balance in the agency's budget at the beginning of each fiscal year.

If a need arises for the potential drawing of funds allocated to the Strategic Reserve Fund, Commission staff shall present the request to the Commission for consideration and approval at a regularly scheduled meeting.

The process of appropriating the Strategic Reserve Fund will adhere to the guidelines within this manual to minimize risk while striving to safeguard the Commission's liabilities.

4. Strategic Reserve Fund Replenishment

In the event the Strategic Reserve Fund or a portion thereof is used, Commission staff will aim to restore the fund to the recommended amount, mentioned above, by the closure of the fiscal year, only if there are enough cost savings available for replenishment without impacting other budgetary commitments. If restoration cannot be accomplished within such time without severe hardship to the Commission, staff will prepare a financial plan to restore the Strategic Reserve Fund in the subsequent fiscal years until the target level is met.

G. Record Retention

Financial records are required to be retained a minimum of five years after the annual audit and are subject to inspection, monitoring, copying and audit by the Bureau of State Audits.

APPENDIX A

Glossary of Terms

Accounting Procedures

The day-to-day operation of a particular system so that accounting information will be reflected in the accounting records in a consistent, proper and orderly manner.

Accounting System

All the records, formal and informal, together with the procedures related to the assembling, classifying, recording and reporting of information concerning the financial operations and conditions of a fiscal entity.

Accrual Basis of Accounting

Transactions are recorded when they occur regardless of when cash is paid or received. The Commission uses a modified form of accrual accounting (see Modified Accrual Basis) for Governmental funds. However, the accrual basis of accounting is used for the preparation of annual government-wide financial statements where governmental reported (governmental activities are defined later).

Administrative Costs

Costs incurred for a common or joint purpose that benefits more than one cost objective, supports the general management and administration of the Commission, and/or those costs not readily assignable to a specifically benefited cost objective.

Advance Payment

Any payment made to a contractor before work has been performed or goods have been delivered.

Appropriation

A statutory authorization granted by the legislative body to an agency allowing it to incur obligations and make expenditures for specific purposes within a specified period of time and generally for a maximum dollar amount.

Assigned

Amounts that are intended by the Commission to be used for specific purposes, but are neither restricted nor limited, shall be reported as assigned fund balance. Intent may be expressed by the Commission itself or a subordinate high-level body or official possessing the authority to assign amounts to be used for specific purposes in accordance with policy established by the Commission. This would include ANY activity reported in a fund other than the general fund that is not otherwise restricted more narrowly by the above definitions.

Automated Clearing House (ACH)

ACH payment is the method of electronic remittance to individuals or entities that are made electronically within the banking system.

Balance Sheet

The financial statement disclosing the assets, liabilities and equity of the governmental funds (which includes general funds and special revenue funds). Governments are also required to disclose assets, liabilities and equity on a "government-wide entity" basis, using accrual accounting. This is known as the Statement of Net Assets.

Budget

A plan of proposed expenditures and the means of financing them with respect to a specific period of time.

Cash

Currency, checks, postal and express money orders, and banker's drafts on deposit.

Capital Assets

Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Capital assets historically were also referred to as fixed assets, but that terminology is no longer used in practice.

Cash Basis of Accounting

Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Chart of Accounts

A numeral listing of all assets, liability, fund balance/equity, revenue and expenditure accounts used to record accounting transactions.

Committed

Includes amounts that are committed for specific purposes by formal action of the Commission. Amounts classified as “committed” are not subject to legal enforceability like restricted fund balance; however, those amounts cannot be used for any other purpose unless the Commission removes or changes the limitation by taking the same form of action it employed to previously impose the limitation.

Compensated Absences

A liability for future personal, major medical and other leave benefits accrued by an employee and for which the employee may be paid upon termination of employment.

Contingency

A provision to cover an unexpected expense, future event or circumstance that is possible but cannot be predicted with complete certainty.

Contract

A legally binding agreement between two parties for the provision of goods or services.

Electronic Funds Transfer (EFT)

EFT is a system of transferring money from one bank account directly to another without paper money changing hands.

Encumbrances

Contractual obligations to make future payments. Encumbrances represent the estimated amount of future expenditures that will result when, for example, purchase orders are placed and contracts are signed. Since the amount of an appropriation cannot be legally exceeded, the placing of purchase orders and the signing of contracts are critical events in controlling the Commissions’ funds. The financial resources of a fund are said to be encumbered when a transaction is executed that requires performance on the part of another party before the Commission becomes liable to perform its part of the transaction (make payment to the entity).

Evaluation Costs

Costs incurred by the Commission in the evaluation of funded programs, in accordance with their accountability framework, and data collection and evaluation for required reporting to state and local stakeholders.

Expenditures

Take place when a vendor or contractor performs on a contract or a purchase order, as well as when goods or services are received. An expenditure and a corresponding liability or cash disbursement will be recorded at the time goods or services are received or at the time funds are granted to an authorized recipient.

Fiduciary Funds

Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the Commission's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fixed Assets

Assets of a long-term nature which are intended to be held or used. These include land, buildings, improvements, machinery, furniture and other equipment.

Fund Balance

The value of the funds available to the Commission. Fund balance is the difference between fund assets and fund liabilities of governmental funds.

GAAP

Abbreviation for "Generally Accepted Accounting Principles," which are conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The Governmental Accounting Standards Board (GASB) is responsible for setting GAAP for state and local governments.

Governmental Accounting Standards Board (GASB)

Ultimate authoritative accounting and financial reporting stand-setting body for state and local governments. The GASB was established in June 1984.

Governmental Accounting

The activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governmental units and agencies.

Governmental Funds

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Internal Control

The methods and measures adopted within a fund or agency to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

Long-term Financial Plan

A plan that assesses the long-term financial implications of current and proposed policies, programs, and assumptions and develops appropriate strategies to achieve its goals. A financial plan illustrates the likely financial outcomes of particular courses of actions or factors affecting the environment in which the government operates. A financial plan is not a forecast of what is certain to happen but rather a device to highlight significant issues or problems that must be addressed if goals are to be achieved.

Modified Accrual Basis of Accounting

The basis of accounting adapted to government fund accounting where revenues are recognized when received in cash or when resources are considered available (except for material or available revenues which shall be accrued to reflect properly the taxes levied and the revenues earned – not applicable to county Commissions). Expenditures are recognized when the related fund liability is incurred.

Non-Spendable

Includes amounts either not in spendable form or legally or contractually required to be maintained intact. This would include inventory, prepaids, and non-current receivables.

Program Costs

Costs incurred by the Commission readily assignable to a program, grantee, or Funded Partner (other than post-contract program evaluation activities) and/or in the execution of direct service provision.

Progress Payments

Partial payments related to steps or phases toward the completion of the required services under a contract.

Progress Reports

A report on contract performance or fiscal compliance made at specific interval during the term of a contract.

Proprietary Funds

Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order

A document that authorizes the delivery of specified merchandise or the rendering of certain services.

Reserve Fund Balance

The portion of a government funds' balance that is not available for appropriation (i.e., not available for the following period's budget). Legal restrictions or even third-party entities may impose a limitation on the use of funds or resources that may not be available for spending.

Restricted

Reflects the same definition as restricted net assets: constraints placed on the use of amounts are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. This would generally include amounts in bonded capital projects funds, debt service funds, and cafeteria and center program funds funded with federal program dollars.

Statement of Activities

A government-wide presentation of its activities by function or program using the accrual basis of accounting. The statement presents revenues, expenditures, and a reconciliation of net assets.

Statement of Net Assets

The government-wide presentation of assets, liabilities and equity of governmental activities which includes all funds. It is the government-wide balance sheet. The Statement of Net Assets is presented on an accrual basis.

Statute

A law enacted by the legislature.

Unassigned

Includes any remaining amounts after applying the above definitions. Planned spending in the subsequent year's budget would be included here and can no longer be described as "designated" unless formally committed or assigned.

FIRST 5 FRESNO COUNTY
ADMINISTERED BY CHILDREN & FAMILIES COMMISSION OF FRESNO COUNTY

REGULAR BUSINESS MEETING

January 24, 2024 - 11:30 a.m.

2405 Tulare Street
Fresno, CA 93721

CONSENT AGENDA ITEM NO. 5e

TO: Children & Families Commission of Fresno County

FROM: Fabiola González, Executive Director

SUBJECT: Agreement Renewal with Fresno County Department of Public Health - Home Visiting

RECOMMENDED ACTION:

Approve an agreement renewal with the County of Fresno, Department of Public Health (DPH) to provide public health nursing home visitation services to families with young children across Fresno County, in an amount not to exceed \$3,000,000 for two years with the option to renew for an additional year based on performance and availability of funds.

BACKGROUND:

On January 17, 2024, this item was approved for full Commission consideration by the Finance and Program Review Committee.

Voluntary, prevention-based home visitation programs pair a dedicated support person with expectant families and families with young children, building trusting relationships to identify and support their health and well-being goals. Along with First 5 Commissions across the state, First 5 Fresno County has long invested in home visitation, which continues to be cited as an effective strategy for increasing positive outcomes in maternal and child health, school readiness and family wellbeing by providing critical two-generation support and mitigating trauma.^{1,2,3} Locally, home visitation is named as one of four priorities in the Fresno County DRIVE (Developing the Region's Inclusive & Vibrant Economy) Pre-conception to Five Investment Plan, with the intent to dramatically scale home visitation services (both nurse and para-professional models) countywide.

While California has made recent historic investments in expanding home visiting programs, only a limited number of families can access these critical supports. As Proposition 10 revenues decline, it is paramount that local Commission dollars leverage state, federal and other funding to expand the impact and reach of each investment. Locally, the County of Fresno, Department of Public Health (DPH) is a lead provider of both evidence based and community informed early childhood home visitation programs, leveraging federal funding with local funding.

¹ State-Level Policy Recommendations to Support Home Visiting Coordination Within California's Early Childhood System of Care - California Home Visiting Coordination Project - First 5 California (June 2022)

² A Statewide Approach to Strengthen Home Visiting in California - Children Now (September 2023)

³ First 5 Association's Home Visiting Policy Framework - December 2022

In December 2019, as part of the 2020-2025 strategic plan direct service investment area, the Commission approved an agreement with DPH for \$1,500,000 to provide home visitation programs for one year with the option to renew for an additional year. This agreement was most recently renewed for two years in January 2022, with a term date of June 30, 2024. By partnering with DPH, the Commission is able to leverage approximately one million dollars in annual federal funding to further the vision of scaling home visitation services in Fresno County. That leveraged funding, along with the Commission’s investment has expanded the reach of the three unique home visitation programs: Nurse Family Partnership, Nurse Liaison and Community Health Teams (see **Table #1** for descriptions).

Table #1

Program Description	First 5 Fresno County Annual Contribution	Estimated Federal/State DPH Contribution (based on FY 23-24 budgets)	Total
Nurse Family Partnership <i>A national, evidenced-based program for first time mothers and their child. A public health nurse visits the pregnant person in their home during pregnancy and until their child is two years old.</i>	\$210,249	\$215,122	\$425,371
Nurse Liaison <i>A home visitation program for families who have a baby being discharged from the Neonatal Intensive Care Unit at Valley Children’s Hospital or Community Regional Medical Center or who have children with challenging medical conditions. It also provides services to older children from 3 through 5 years old who have developmental or behavioral concerns.</i>	\$394,361	\$578,932	\$973,293
Community Health Teams <i>A cost-effective model pairing public health nurses with teams of para-professionals from community based organizations to provide research-based home visitation services to underserved families without the eligibility guidelines of other federally and state funded programs. In this model DPH contracts with multiple community-based organizations creating Community Health Teams in Fresno County communities.</i>	\$895,390	\$361,212	\$1,256,602
Annual Total	\$1,500,000	\$1,155,266	\$2,655,266
Two-Year Total	\$3,000,000	\$2,310,532	\$5,310,532

Procurement: The Commission’s procurement policy allows the Commission to select a vendor via sole source if, among other things, the vendor’s capabilities and experiences are so unique that no other vendor may comparably meet the Commission’s needs (see page #9 of the policy). The original agreement received a sole source procurement with DPH as they are the only agency that can directly leverage state and federal funding to expand the Commission’s investment in evidence and research-

based public health nursing home visitation programs across the county. The renewal would do the same. Home visitation directly aligns with the Commission's strategic plan and partnering with DPH increases the Commission's investment in these services by more than one million dollars per year.

Alignment with the Strategic Plan: Direct Service Programs are listed as one of the five core investment areas in the 2020-2025 Strategic Plan. Funding allocated for this partnership will support Fresno County families primarily through the strategic plan strategies of skill-building and collaboration.

Fiscal Impact: Total funding will be allocated from the Commission's Fiscal Year 2023-2024 Proposed Revised Budget under the Thriving Families Service Programs line item in an amount not to exceed \$3,000,000 for two years with the option to renew agreements for an additional year based on performance and availability of funds. See **Table #1** for Commission funding and anticipated leverage amounts per contract.

CONCLUSION:

This agreement renewal recommendation aligns with the 2020-2025 Strategic Plan and will continue the Commission's investment in local agencies directly serving children and families in Fresno County, maximizing the number of families served by leveraging state and federal funding. If the Commission determines not to move forward with the agreement renewal with the public health department, it would jeopardize approximately \$2,310,532 (two years) in leveraged funding to the community.

FIRST 5 FRESNO COUNTY
ADMINISTERED BY CHILDREN & FAMILIES COMMISSION OF FRESNO COUNTY

REGULAR BUSINESS MEETING

January 24, 2024 – 11:30 a.m.

2405 Tulare Street
Fresno, CA 93721

CONSENT AGENDA ITEM NO. 5f

TO: Children & Families Commission of Fresno County

FROM: Fabiola González, Executive Director

SUBJECT: Agreement Renewal with Archer & Hound for the Child-Friendly Business Awards Media Campaign

RECOMMENDED ACTION:

Approve an agreement renewal with Archer & Hound to design, promote, and implement the 2024 Child-Friendly Business Awards Media Campaign in an amount not to exceed \$60,000.

BACKGROUND:

On January 17, 2024, this item was approved for full Commission consideration by the Finance and Program Review Committee.

The Child-Friendly Business Award Media Campaign provides an opportunity for the Commission to create innovative messages that promote early childhood development with the business community. It encourages businesses to support the wellbeing of their parent employees, thereby promoting optimal child development within spaces outside of the norm. On October 21, 2020, the Commission approved Archer & Hound as the chosen marketing and advertising firm to execute the 2021 Child-Friendly Business Awards Media Campaign in an amount not to exceed \$60,000 with the option to renew for a total of five years to align with the 2020-2025 Strategic Plan, based on performance and availability of funds.

In 2023, Archer and Hound brought a fresh and creative approach by utilizing the solid social media presence they had built up the previous year. They reintroduced a marketing strategy that involved local influencers to promote child-friendly business practices. Fifteen influencers utilized branded items to emphasize the importance of child-friendly businesses on their social media platforms, reaching 91,849. These included family-owned companies and health and wellness professionals and entrepreneurs. Through this, they were able to engage past winners and leverage influencers to make a total of 531,505 impressions on social media. This approach resulted in 56 nominations, including nominations from over 30 industries. Overall, Archer and Hound listened, learned, and adapted to the campaign's needs while maximizing available resources. The staff is pleased with their performance and recommend funding for an additional year, with the fiscal year 2023-2024 being the fourth renewal year.

Procurement: On August 17, 2020, after releasing a public procurement, the Commission awarded Archer & Hound the contract for a public education media campaign to promote the Child-Friendly

Business Awards. The partnership can be renewed for up to five years based on performance and fund availability, and the staff recommends year four.

Alignment with Strategic Plan: The Child-Friendly Business Award Media Campaign combines two strategies identified in our Strategic Plan – Communication - to highlight the importance of early childhood development and Advocacy - by engaging with decision-makers at all levels to promote family-centered policies. The Child-Friendly Business Awards Media Campaign promotes family-friendly policies and educates the public and business owners on the benefits of supporting early childhood in the workplace.

Short-term goal(s) and long-term outcomes: The short-term goal aims to promote child-friendly practices in businesses. Highlighting the benefit both the employees and the businesses by improving recruitment, retention, and loyalty. Ultimately, the long-term outcome, the campaign hopes to make child-friendly workplaces the norm in Fresno County.

Fiscal Impact: Funding for this agreement has been allocated from the 2023-2024 Agency Budget, Innovation and Learning Partnerships line item, in an amount not to exceed \$60,000 for one year.

CONCLUSION:

If approved, staff will finalize the agreement and scope of work with Archer & Hound to begin the 2024 Child-Friendly Business Award Public Education Campaign. If the item is not approved the momentum and reputation created over the last 18 years as an innovative approach to partnering with the business community may be lost.

FIRST 5 FRESNO COUNTY
ADMINISTERED BY CHILDREN & FAMILIES COMMISSION OF FRESNO COUNTY

REGULAR BUSINESS MEETING

January 24, 2024 - 11:30 a.m.

2405 Tulare Street
Fresno, CA 93721

CONSENT AGENDA ITEM NO. 5g

TO: Children & Families Commission of Fresno County

FROM: Fabiola González, Executive Director

SUBJECT: Agreement with AKY Consulting for a Coaching 101 Training for IMPACT Hub Regional Partners

RECOMMENDED ACTION:

Approve an agreement with AKY Consulting to provide a Coaching 101 Training for IMPACT Hub Regional coaches supporting the professional development of child care providers across seven counties in an amount not to exceed \$19,000.

BACKGROUND:

Launched in 2015, First 5 California's (F5CA) Improve and Maximize Programs so All Children Thrive (IMPACT) project is an innovative approach that forges partnerships between F5CA and counties to increase the number of high-quality early learning (e.g. child care) settings across the state. As part of this effort, in 2016 F5CA released a Regional Coordination and Training and Technical Assistance Hub (Hub) Request for Applications to create 10 IMPACT Hub regions across the state. Subsequently, First 5 Fresno County was nominated by its regional partners, represented by First 5 Commissions and County Offices of Education in Merced, Mariposa, Madera, Kern, Kings, Tulare, and Fresno counties, to apply as the Fiscal Lead Agency for the Region 5 Hub. First 5 Fresno County has been serving in this capacity since June 2016.

As a component of the Quality Counts California system, the purpose of the Hub is to strengthen the early learning and care system to support young children and their families across the region. As the Fiscal Lead Agency, First 5 Fresno County is charged with managing all of the fiscal operations and administrative components of the Hub, such as executing contracts. Another component is to provide access to high-quality training and professional development that align with the Quality Counts California (QCC) framework.

Based on feedback from Region 5 partner counties on professional development priorities for the Hub, it is staff's recommendation to execute this agreement with AKY Consulting to provide a multi-session training to coaches supporting the professional development of child care providers/early childhood educators across a range of licensed and license-exempt early care and education settings. Coaching in the QCC system focuses on the knowledge, skills, and dispositions needed to facilitate the professional learning and growth of early childhood educators. In Region 5 a coach's role is to provide mentoring, technical assistance, training, coaching, and support to child care providers and educators in their pursuit of professional development and quality improvement.

AKY Consulting’s training proposal includes two trainers with extensive training experience who will support approximately 30 Hub partners with a three-day in person interactive training experience featuring videos, live demonstrations, role-plays, the latest research, reflective practice, discussions, and actionable insight.

Procurement: On December 1, 2023, the Commission released a public request for quotes notice in accordance with the Commissions’ Procurement Policies and Procedures seeking a qualified agency to provide a training to coaches supporting the professional development of child care providers in a range of early care and education settings. A total of 9 quotes were received. Region 5 Hub representatives reviewed each submission and recommend an agreement with AKY Consulting based on the Commission’s needs, using price, quality, and ability to provide deliverables within the Commission’s timeframe.

Alignment with 2020-2025 Strategic Plan: This agreement aligns with the Quality Counts California investment area of the Commission's 2020-2025 Strategic Plan, which provides support to early childhood educators to assess, improve, and communicate the level of quality in early care and education programs.

Short-term goal(s) and long-term outcomes: If approved, this training will allow 30 Coaches in Region 5 to participate in a 3-day Coaching 101 Training and increase their knowledge with new information, strategies and tools that will help them when coaching , mentoring , and providing support to childcare providers The long-term intended outcome is for child care providers to receive coaching that will in turn help them to increase the quality of care across the region.

Fiscal Impact: F5CA IMPACT Hub funding covers the entirety of the proposed agreement, and no local Proposition 10 revenues would be utilized.

CONCLUSION:

If approved, staff will proceed with contract execution with AKY Consulting. Subsequently, if the Commission does not approve the proposed agreement, staff will have to reopen the Request for Quotation Procurement Process to find another agency who will be able to provide the coaching training that is needed for Region 5 Coaches by the end of this fiscal year.

FIRST 5 FRESNO COUNTY
ADMINISTERED BY CHILDREN & FAMILIES COMMISSION OF FRESNO COUNTY

REGULAR BUSINESS MEETING

January 24, 2024 - 11:30 a.m.

2405 Tulare Street
Fresno, CA 93721

AGENDA ITEM NO. 6

TO: Children & Families Commission of Fresno County

FROM: Fabiola González, Executive Director

SUBJECT: 2023-2024 Proposed Revised Agency Budget

RECOMMENDED ACTION

Approve the First 5 Fresno County (F5FC) 2023-2024 Proposed Revised Budget.

BACKGROUND

On January 17, 2024, this item was approved for full Commission consideration by the Finance and Program Review Committee.

The agency budget exists to implement the Commission's adopted Strategic Plan in order to fund programs, services, and efforts designed to positively impact families with young children in Fresno County.

In June 2023, the Commission approved the 2023-2024 budget. The current budget revision being presented is necessary due to the completion of the fiscal year 2022-2023 audit and the subsequent designation of an available fund balance of \$10.9 million, to support Strategic Plan Investments.

Key Points of the 2023-2024 Proposed Revised Budget:

Fund Balance - \$2,847,662

- Unassigned Fund Balance: With the completion of the 2022-2023 audit report, based on the Commission's Accounting Policies and Procedures Manual, year-end de-obligations and unspent funds are allocated to fill any gaps of existing funding in FY 2023-2024. The amount of \$2.85 million is made available for awards by the Commission.

Revenues - Increase by \$25,000

- Blue Meridian Partners Grant: In October 2023, the Commission approved the acceptance of further funds from the Blue Meridian Partners, administered via the Cradle to Career Partnership, to aid in the enhancement and expansion of Glow! Group Prenatal Care as the Program expands across the region.

Operating Expenses - Total Changes Net Zero

- Insurance Expense: Increase due to a higher premiums for the Commission's three Insurance plans, in line with nation-wide trends for insurance plans.
- Professional Services Expense: Decrease due to analysis of prior fiscal year's usage of this

line item.

Program Allocations (Strategic Plan Investment Areas) – Increase by \$2.37 million

- Increases made to these investments are due to the available Assigned Fund Balance which allows the Commission to invest in multi-year contracts. The Strategic Plan identifies the Commission’s priorities and approaches to community investments. All known adjustments in funding have been identified in the cost analysis and justification section.

Operations Contingency Fund – Increase by \$500,000

- The Commission’s Accounting Policies and Procedures Manual states,
“The balance of the [Contingency] fund represents approximately four (4) to six (6) months of both the Commission’s operational budget and the operation costs of the LFC facility.”

Commission staff assessed this formula and, due to increased costs since the original drafting of the Contingency Fund Target Level, propose to update the Fund. This increase is allowable within the fund balance available.

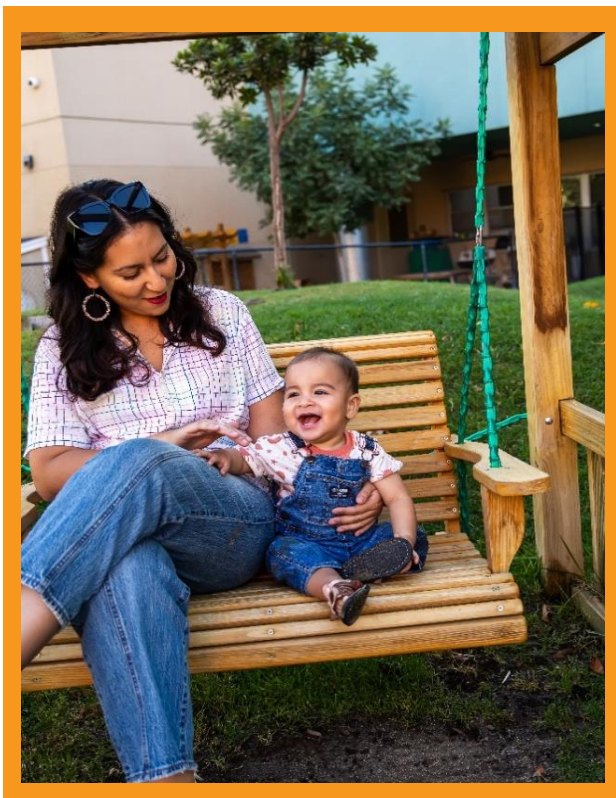
Fiscal Impact: Approval of the 2023-2024 Proposed Revised Budget will provide an updated financial framework to allocate funds and cover operational costs for the Commission.

CONCLUSION:

The mid-year revision to the agency budget accounts for unanticipated revenue and cost savings from the prior year offering the Commission the opportunity to allocate funding for the Programmatic Investments of the Strategic Plan through fiscal year 2023-2024.



2023-2024 PROPOSED REVISED BUDGET



2405 Tulare Street, Suite 200 | Fresno, CA 93721
(559) 558-4900 | www.first5fresno.org

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BUDGET COST ANALYSIS	5

REVENUES & FUND BALANCE

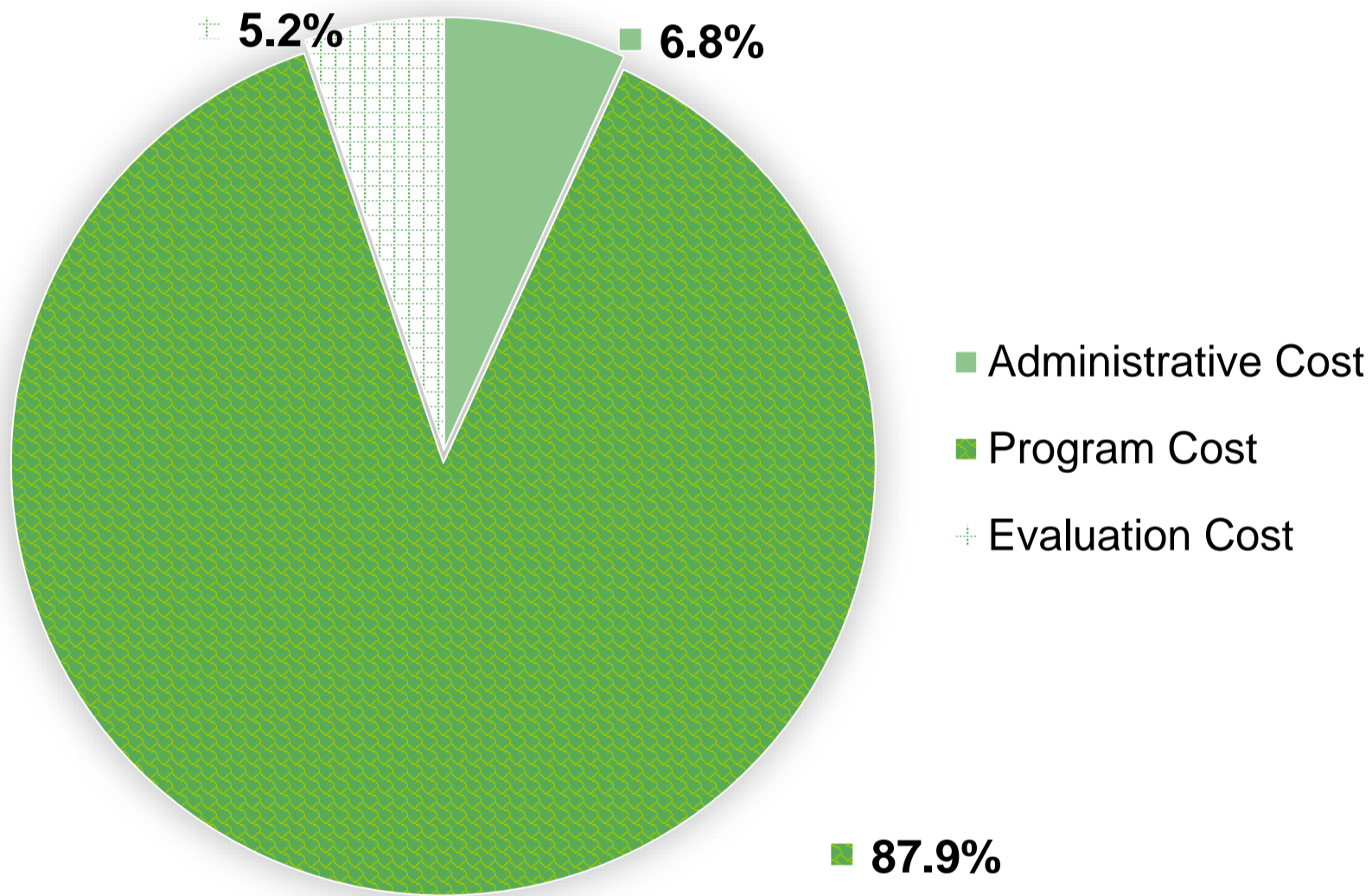
	<u>Approved Budget</u>	<u>Proposed Revised Budget</u>
TOTAL REVENUE BUDGET	\$8,199,396	\$8,224,396
Proposition 10 Revenue	\$7,068,509	\$7,068,509
The State collects the state tobacco tax revenue and distributes each proportionate share to the 58 California counties based on birth-rate, in accordance with the Children and Families Act of 1998. This also includes Back-fill from Proposition 56, the California Electronic Cigarette Excise Tax and any other-related revenue received.		
External Revenue	\$840,628	\$865,628
First 5 CA IMPACT Revenue	\$613,164	\$613,164
These funds allow First 5 Fresno County (F5FC) to serve as the Lead Fiscal Agency and the Regional Hub Lead for the IMPACT Legacy project and partner with other counties in the Central Valley Region to provide ongoing coordination and targeted support to neighboring counties working to raise the quality of early care and education in their communities to ensure children have the skills, knowledge, and disposition necessary to be ready for school and life.		
First 5 CA Refugee Family Support Grant	\$93,622	\$93,622
These funds were awarded by the First 5 California for First 5 Fresno County to be the fiscal lead agency for the new created Refugee Family Support project. First 5 Fresno County (F5FC) will subcontract with refugee family serving agencies and community partners to support refugee children and their families transition to life within seven Central California counties.		
Blue Meridian Partners - Early Childhood Human Capital Investment	\$0	\$25,000
The Commission was awarded funds from the Blue Meridian Partners in collaboration with the Fresno Cradle to Career Partnership to further the enhancement of preconception to age 5 initiatives with the intent to invest in human capital in the Central Valley.. The dollars received by the Commission are set aside for the Glow! Group Prenatal Care Project.		
County DPH Babies First - Healthy Start Revenue	\$117,000	\$117,000
The Fresno County Department of Public Health (DPH) received multi-year funding from the U.S. Department of Health & Human Services to provide group prenatal care services as part of an integrated prenatal care system including curriculum and wrap-around services, in partnership with medical provider offices, to enhance supports for pregnant women. Due to the direct alignment with this grant and Glow!, DPH entered into a partnership with the Commission to support the current Glow! Group Prenatal Care and Support program.		
Glow! - First 5 Merced County Expansion Grant	\$12,275	\$12,275
To ensure a successful expansion of Glow!, the group prenatal care program, into surrounding counties, our staff will provide coaching on program coordination, program facilitation and technical assistance to other Central Valley First 5 Commissions.		
Glow! - First 5 Kern County Expansion Grant	\$4,567	\$4,567
To ensure a successful expansion of Glow!, the group prenatal care program, into surrounding counties, our staff will provide coaching on program coordination, program facilitation and technical assistance to other Central Valley First 5 Commissions.		
Other Revenue	\$131,700	\$131,700
This includes rents collected from Lighthouse for Children (LFC) tenants (approximately \$10,700/month) used to offset operating costs, minimal revenue from use of conference space at the building by external partners at the LFC facility, and other outside revenue not captured above.		
Interest Revenue - County Treasury	\$133,559	\$133,559
Interest collected from the Proposition 10 funds held on deposit in the County of Fresno's Treasury account.		
Investment Earnings	\$25,000	\$25,000
Anticipated unrealized, net investment income (interest, dividends, gains, and losses) from F5FC investments managed by the Commission's Investment firm for future program allocation.		
FUND BALANCE	\$0	\$2,847,662
Unassigned Fund Balance	\$0	\$2,847,662
The Contingency and Strategic Reserves are deobligated at year-end each year and then reassigned with the start of the new fiscal year, as stated in the agency's Accounting Policies and Procedures Manual. This amount represents that amount and any funds not assigned, but available for use.		

FIRST 5 FRESNO COUNTY

FY 2023-2024 BUDGET ACTIVITY SUMMARY

Based on its strategic plan, First 5 Fresno County invests in three areas: Families, Communities, and Systems through established strategies: Communication, Advocacy, Collaboration, Skill-building, and Innovation & Learning.

The breakdown of expenses by cost category, as outlined in the Cost Analysis portion of this budget, is as follows:



Line Items	%	Budget Amounts
Administrative Cost	6.8%	\$703,569
Program Cost	87.9%	\$9,044,766
Evaluation Cost	5.2%	\$536,163
	100%	\$10,284,498

**FIRST 5 FRESNO COUNTY
2023-2024 PROPOSED REVISED BUDGET SUMMARY**

	2023-2024 Approved Original Budget	2023-2024 Proposed Revised Budget	Variance
Revenue			
Proposition 10 Revenue	\$7,068,509	\$7,068,509	\$0
External Revenue			
First 5 CA IMPACT	\$613,164	\$613,164	\$0
First 5 CA Refugee Family Support Grant	\$93,622	\$93,622	\$0
Blue Meridian Partners - Early Childhood Human Capital Investment	\$0	\$25,000	\$25,000
County DPH - Babies First Healthy Start Glow! Revenue	\$117,000	\$117,000	\$0
First 5 Merced County - Glow! Expansion Grant	\$12,275	\$12,275	\$0
First 5 Kern County - Glow! Expansion Grant	\$4,567	\$4,567	\$0
Other Revenue	\$131,700	\$131,700	\$0
Interest Revenue - County Treasury	\$133,559	\$133,559	\$0
Investment Earnings (Unrealized)	\$25,000	\$25,000	\$0
Total Revenue	\$8,199,396	\$8,224,396	\$25,000
Operating Expenses			
Salaries & Benefits			
Salary Expense	\$734,650	\$734,650	\$0
Payroll Tax Expense	\$70,589	\$70,589	\$0
Retirement Expense	\$64,208	\$64,208	\$0
Employee Benefits Expense	\$264,510	\$259,707	(\$4,803)
Worker's Compensation Expense	\$6,208	\$6,208	\$0
Total Salaries & Benefits Expenses	\$1,140,165	\$1,135,361	(\$4,802)
Services & Supplies			
Audit Expense	\$23,920	\$26,000	\$2,080
Capital Equipment Expense	\$20,500	\$20,500	\$0
Commissioner/Advisory Expense	\$3,200	\$3,200	\$0
Dues & Subscriptions Expense	\$34,338	\$33,114	(\$1,224)
Equipment Rental/Maintenance Expense	\$48,070	\$47,974	(\$96)
General & Administrative Expense	\$19,470	\$14,994	(\$4,476)
Insurance Expense	\$151,945	\$167,795	\$15,850
Local Travel Expense - Local Mileage	\$3,500	\$3,500	\$0
Materials & Supplies Expense	\$8,600	\$8,600	\$0
Overhead Expense	\$92,000	\$92,000	\$0
Professional Services Expense	\$93,184	\$82,854	(\$10,330)
Program Development/Strategic Planning Expense	\$5,000	\$5,000	\$0
Staff Training & Conference Expense	\$20,000	\$20,000	\$0
Telephone Expense	\$24,224	\$27,224	\$3,000
Total Services & Supplies Expenses	\$547,951	\$552,754	\$4,803
Total Operating Expenses	\$1,688,116	\$1,688,116	\$0

**FIRST 5 FRESNO COUNTY
2023-2024 PROPOSED REVISED BUDGET SUMMARY**

	2023-2024 Approved Original Budget	2023-2024 Proposed Revised Budget	Variance
Strategic Plan Investment Areas			
Strategic Plan Investments			
Help Me Grow Fresno County	\$350,000	\$475,000	\$125,000
Thriving Families Service Programs	\$815,000	\$2,113,114	\$1,298,114
Community Learning Center	\$360,510	\$482,878	\$122,368
Patient-Centered Prenatal Care	\$182,665	\$472,898	\$290,233
African American Infant Mortality Prevention	\$1,044,130	\$1,354,860	\$310,730
QRIS - Local High Quality Training & Technical Assistance	\$1,997,847	\$1,997,847	\$0
Innovation & Learning Partnerships and Communications	\$470,500	\$616,718	\$146,218
Strategic Plan Investments Total	\$5,220,652	\$7,513,315	\$2,292,663
Accountability and Evaluation			
Accountability Contract Management System	\$150,000	\$150,000	\$0
Evaluation Services	\$300,000	\$355,000	\$55,000
Accountability and Evaluation Total	\$450,000	\$505,000	\$55,000
Externally Funded Programs			
First 5 California - IMPACT Grant	\$613,164	\$613,164	\$0
First 5 California - Refugee Family Support Grant	\$93,622	\$93,622	\$0
Blue Meridian - Early Childhood Human Capital Investment	\$0	\$25,000	\$25,000
County DPH - Glow! Enhancement Grant	\$117,000	\$117,000	\$0
First 5 Merced County - Glow! Expansion Grant	\$12,275	\$12,275	\$0
First 5 Kern County - Glow! Expansion Grant	\$4,567	\$4,567	\$0
Total Externally Funded Programs	\$840,628	\$865,628	\$25,000
Total Strategic Plan Investment Areas	\$6,511,280	\$8,883,943	\$2,372,663

Reserve			
Operations Contingency Fund	\$1,000,000	\$1,500,000	\$500,000
Strategic Reserve Fund	\$2,000,000	\$2,000,000	\$0

Budget Revise - Fund Balance			
Assigned Fund Balance for Operations Contingency & Strategic Reserve	\$3,000,000	\$3,000,000	\$0
Unassigned Fund Balance*	\$0	\$2,847,662	\$2,847,662
	\$3,000,000	\$5,847,662	\$2,847,662

*Added January 2024: With the Audit Report for period ending June 30, 2023 completed, the Fund Balance amount for the 2023-2024 fiscal year is included showing dollars available to be assigned to Strategic Plan Investment Areas of the Commission.

Budget Summary			
Total First 5 Fresno County Budget	\$11,199,396	\$14,072,059	\$2,872,663

Budget Revise Summary			
FY23-24 Budgeted Revenue	\$8,199,396	\$8,224,396	\$25,000
FY 23-24 Budgeted Expenses	\$11,199,396	\$14,072,058	\$2,872,662
Assigned for Strategic Reserve	\$3,000,000	\$3,000,000	\$0
	\$22,398,792	\$25,296,454	\$2,897,662
Unassigned Fund Balance*	\$0	\$2,847,662	\$2,847,662
	\$0	\$0	\$0

**COST ANALYSIS
BUDGET LINE ITEM DETAIL**

OPERATING EXPENSES

Salary Expense

**2023-2024 Proposed
Revised Budget**

Original Justification:

\$734,650

Salaries for a total of 8.3 FTE operating positions for the administration of Commission business. Salary expense for 2.7 additional program staff FTE (shown below in grey) are presented under the Strategic Plan Investments (0.7 FTE) and the Externally Funded Programs (2 FTE) accounted for in the Strategic Plan Investments portion of the budget for a total of 11 FTE. All vacant positions are captured within this budget document. If the Commission requires additional or different staffing, this would be noted in the budget revision that occurs mid-year. Any salary increases are budgeted, recommended by supervisors, and are based on First 5 Fresno County's Employee Compensation Policy. Potential salary increase amounts are based on number of staff eligible and annual performance reviews. Additionally, the budgeted amount includes compensated absences, the liability of employee banked Personal Time Off (PTO), potential overtime budget, and a portion for potential future salary increases are included here.

Original FTE			Original Budget		Revised Budget		Revised FTE	
<u>Operating FTE</u>	<u>Program FTE</u>	<u>Position</u>	<u>Operating Budget</u>	<u>Program Budget</u>	<u>Operating Budget</u>	<u>Program Budget</u>	<u>Operating FTE</u>	<u>Program FTE</u>
1	0	Executive Director	\$137,500	\$0	\$137,500	\$0	1.00	0.00
0.9	0.1	Director	\$84,310	\$9,368	\$86,182	\$9,576	0.90	0.10
0.85	0.15	Director	\$75,327	\$13,293	\$77,095	\$13,605	0.85	0.15
0.75	0.25	Manager	\$57,005	\$19,002	\$58,565	\$19,522	0.75	0.25
0.6	0.40	Manager	\$42,532	\$28,355	\$51,077	\$21,890	0.70	0.30
0.0	1.00	Manager	\$0	\$70,349	\$0	\$72,429	0.00	1.00
0.4	0.6	Manager	\$26,617	\$39,926	\$20,587	\$48,036	0.30	0.70
0.9	0.1	Manager	\$59,889	\$6,654	\$61,761	\$6,862	0.90	0.10
0.9	0.1	Manager	\$59,889	\$6,654	\$61,761	\$6,862	0.90	0.10
1.0	0	Manager	\$65,750	\$0	\$67,830	\$0	1.00	0.00
1	0	Manager/ Specialist - Vacant	\$65,750	\$0	\$66,560	\$0	1.00	0.00
8.30	2.70		\$674,570	\$193,601	\$688,918	\$198,782 **	8.3	2.7
		Salaries Total	\$674,570		\$688,918			
		Compensated Absences & Salary Increase	\$60,080		\$45,732			
		Total Operating	\$734,650		\$734,650			
		Original Amount	734,650		Revised Amount	734,650		Variance
								0

Revised Justification: Changes to this line item include salary adjustments resulting from an increase in state minimum wage as of the first of the calendar year. Total FTE remains at 11 with 8.7 FTE categorized as operating and the remaining 2.7 FTE as programmatic salaries outlined in the program portion of this budget.

While some positions approved within the Commission structure are not /may not be reflected in the current budget, the use of these approved position levels are based on the need within the Commission's evolving work. This budget does not include two of those position levels (italicized). Future budget iterations and Commission needs may consider unused position levels.

Positions: Executive Director | *Deputy Director* | Project Director | Project Manager | Project Specialist

**Represents the total amount of salaries for program staff, funded by external revenue or program dollars only.

Total Evaluation Expense	734,650	x	2%	14,693
Total Program Expense	734,650	x	61%	448,136
Total Administration Expense	734,650	x	37%	271,820

COST ANALYSIS BUDGET LINE ITEM DETAIL

Payroll Tax Expense						2023-2024 Proposed Revised Budget
Original Justification:						\$70,589
Federal Unemployment Tax Act (FUTA). Estimated 6% on first \$7,000 earned by each employee at 8.3 FTE. The remaining 2.7 FTE is accounted for in Externally Funded Programs and in						
A. Strategic Plan Investments (captured in the program portion of the budget) to total 11 FTE.						
	FTE	8.3	x	\$7,000	x	6% = \$3,486
B. Medicare Employer Tax. The employer's share is set by the federal government at 1.45% of each gross salary.						
		\$734,650	x	1.45%	=	\$10,652
C. Social Security Employer Tax. The employer's share is set by the federal government at 6.2% of each gross salary.						
		\$734,650	x	6.2%	=	\$45,548
D. CA State Unemployment Insurance - Estimated 6.2% on first \$7,000 earned by each employee at 8.3 FTE. The remaining 2.7 FTE is accounted for in Externally Funded Programs and						
Strategic Plan Investments (captured in the program portion of the budget) to total 11 FTE. (Rates subject to change)						
	FTE	8.3	x	\$7,000	x	6.2% = \$3,602
						Other Taxes/ Unexpected Expense <u>\$7,300</u>
Total						\$70,589
Original Amount			Revised Amount			Variance
70,589			70,589			0
Revised Justification: No changes to this line item.						
Total Evaluation Expense				70,589	x	2%
Total Program Expense				70,589	x	61%
Total Administration Expense				70,589	x	37%

Retirement Expense						2023-2024 Proposed Revised Budget
Original Justification:						\$64,208
The cost of retirement benefits for full-time, permanent employees is calculated at 8.74% of each gross salary.						
		\$734,650	x	8.74%	=	\$64,208
		<u>Salaries Amount</u>			<u>Percentage</u>	<u>Total Amount</u>
Original Amount			Revised Amount			Variance
64,208			64,208			0
Revised Justification: No changes to this line item.						
Total Evaluation Expense				64,208	x	2%
Total Program Expense				64,208	x	61%
Total Administration Expense				64,208	x	37%

Employee Benefits Expense						2023-2024 Proposed Revised Budget
Original Justification:						\$259,707
The Commission's contracted insurance benefits broker recommended a conservative 10% increase to the projected actuals assuming no large plan changes are made. The calculation shows the cost breakdown and includes the deduction of the benefits expense for Externally Funded program staff. Benefits for full time, permanent staff include dental, life, medical, and vision insurance and a health savings account and health reimbursement account. This line item also includes the auto allowance, up to \$400/month, for the Executive Director for the wear-and-tear and other travel-related expenses of their personal vehicle for business use in lieu of mileage reimbursement based on the County of Fresno's policy of use.						
		\$231,370	x	10%	+	\$5,200 = \$259,707
		<u>FY 2022-23 Actuals</u>			<u>Rate Increase</u>	<u>Auto Allowance</u>
Original Amount			Revised Amount			Variance
242,550			259,707			17,157
Revised Justification: A slight increase is anticipated to this line item with new benefits plans beginning at the first of the calendar year and insurance coverage costs increasing nation-wide.						
Total Evaluation Expense				259,707	x	2%
Total Program Expense				259,707	x	61%
Total Administration Expense				259,707	x	37%

COST ANALYSIS BUDGET LINE ITEM DETAIL

Worker's Compensation Expense					2023-2024 Proposed Revised Budget												
Original Justification:					\$6,208												
The budgeted amount for worker's compensation is based on the prior year amount provided by the Commission's contracted insurance firm which defines staff within the salesman category for contract managers' responsibility to execute county-wide site visits and in-person annual contract reviews. The Commission's insurance firm included a conservative increase of 10% to the prior full-year actual amount each fiscal year in their estimate.																	
$\begin{array}{rcccl} \$5,644 & & \times & 10\% & = & \$6,208 \\ \text{FY22-23 Premium} & & & \text{Est. Annual} & & \text{Budgeted Amount} \\ & & & \text{Rate Increase} & & \end{array}$																	
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 20%;">Original Amount</th> <th style="width: 20%;">Revised Amount</th> <th style="width: 10%;">Variance</th> <th style="width: 10%;"></th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">6,208</td> <td style="text-align: center;">6,208</td> <td style="text-align: center;">0</td> <td></td> <td></td> </tr> </tbody> </table>							Original Amount	Revised Amount	Variance				6,208	6,208	0		
	Original Amount	Revised Amount	Variance														
	6,208	6,208	0														
Revised Justification: No change to this line item.																	
Total Evaluation Expense	6,208	x	2%	124													
Total Program Expense	6,208	x	61%	3,787													
Total Administration Expense	6,208	x	37%	2,297													
Audit Expense					2023-2024 Proposed Revised Budget												
Original Justification:					\$23,920												
Expenses for mandatory independent audit services for the Commission are projected to be \$23,920 for the fiscal year. The estimate is based on the proposal provided by the awarded auditing firm in their submission resulting from the Commission's Request for Quotations procurement in 2020 for auditing services.																	
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 20%;">Original Amount</th> <th style="width: 20%;">Revised Amount</th> <th style="width: 10%;">Variance</th> <th style="width: 10%;"></th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">23,920</td> <td style="text-align: center;">26,000</td> <td style="text-align: center;">2,080</td> <td></td> <td></td> </tr> </tbody> </table>							Original Amount	Revised Amount	Variance				23,920	26,000	2,080		
	Original Amount	Revised Amount	Variance														
	23,920	26,000	2,080														
Revised Justification: An increase to this line item is recommended as the Commission anticipates needing to reprocur for these services.																	
Total Evaluation Expense	26,000	x	0%	0													
Total Program Expense	26,000	x	0%	0													
Total Administration Expense	26,000	x	100%	26,000													
Capital Equipment Expense					2023-2024 Proposed Revised Budget												
Original Justification:					\$20,500												
Currently, the Commission owns 13 staff workstations (computer, monitor, printer, keyboard, etc.). Staff recommends setting aside \$12,000 for possible replacement of six computers (estimated at \$2,000 per computer with taxes included) that are reaching their useful life, \$5,000 to replace an aging server and an additional \$3,500 for unforeseen replacement or repairs of other equipment and/or furniture.																	
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	Original Amount	Revised Amount	Variance														
	20,500	20,500	0														
Revised Justification: No change to this line item.																	
Total Evaluation Expense	20,500	x	2%	410													
Total Program Expense	20,500	x	61%	12,505													
Total Administration Expense	20,500	x	37%	7,585													
Commissioner/Advisory Expense					2023-2024 Proposed Revised Budget												
Original Justification:					\$3,200												
This line item is budgeted for a maximum of seven Commissioners for potential meeting-related equipment or expenses, trainings/workshops, meeting-related, etc., associated with the agency's business. Examples include but are not limited to the F5 State Annual Conference attendance, mileage reimbursement, etc. The estimated annual amount is budgeted at \$300 per Commissioner, maximum seven.																	
$\begin{array}{rcccl} \$1,100 & + & 7 & \times & \$300 & = & \$3,200 \\ \text{Misc. Expense} & & \text{Commissioners} & & \text{Average Cost} & & \text{Annual Amount} \end{array}$																	
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 20%;">Original Amount</th> <th style="width: 20%;">Revised Amount</th> <th style="width: 10%;">Variance</th> <th style="width: 10%;"></th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">3,200</td> <td style="text-align: center;">3,200</td> <td style="text-align: center;">0</td> <td></td> <td></td> </tr> </tbody> </table>							Original Amount	Revised Amount	Variance				3,200	3,200	0		
	Original Amount	Revised Amount	Variance														
	3,200	3,200	0														
Revised Justification: No change to this line item.																	
Total Evaluation Expense	3,200	x	0%	0													
Total Program Expense	3,200	x	0%	0													
Total Administration Expense	3,200	x	100%	3,200													

COST ANALYSIS BUDGET LINE ITEM DETAIL

Dues and Subscriptions Expense					2023-2024 Proposed Revised Budget
Original Justification:					\$33,114
The cost associated with dues and subscriptions for the twelve-month period comprises required dues to the First 5 Association and the First 5 Association Policy Fund (each county pays a proportionate share of the cost of maintaining the Association) plus the allotment of \$5,000 for the cost of miscellaneous subscriptions, publications, and dues (i.e. Government Finance Officers Association, Fresno Bee, Zoom Meetings, etc.).					
			<u>Original Budget</u>	<u>Revised Budget</u>	
	FY 22-23 F5 Assoc. Dues		\$26,671		
	Potential F5 Assoc. Dues Increase (10%)		\$2,667		FY 23-24 F5 Assoc. Dues \$27,114
	Miscellaneous Subscriptions		\$5,000		Miscellaneous Subscriptions \$6,000
	Total		\$34,338		Total \$33,114
	Original Amount		Revised Amount	Variance	
	34,338		33,114	(1,224)	
Revised Justification: Small decrease to this line item after incorporating dues for the First 5 Association that were paid at the start of the fiscal year.					
Total Evaluation Expense			33,114	x	2%
Total Program Expense			33,114	x	61%
Total Administration Expense			33,114	x	37%

Equipment Rental/Maintenance Expense					2023-2024 Proposed Revised Budget
Original Justification:					\$50,070
Equipment Maintenance: The Commission's equipment maintenance for their copier/scanner. The estimated cost breakdown is:					
	<u>Monthly</u>			<u>Annual Total</u>	
	\$405	x	12	=	\$4,860
					Copier/Scanner Maintenance
					\$4,860
					Equipment Maintenance Sub-total
					\$4,860
Computer & Information Technology Maintenance: The Commission contracts out Information Technology (IT) support for workstation/desktop management, server management, anti-virus software, support for Adobe products and supports and deploys hosted email and storage via Office 365.					
	<u>Monthly</u>			<u>Annual Total</u>	
	\$1,825	x	12	=	\$21,900
	\$100	x	12	=	\$1,200
					IT Support
					\$21,900
					Hosted Email & Storage
					\$1,200
					Adobe
					\$360
					Computer Maintenance Sub-total
					\$23,460
Software Maintenance: Monthly and annual estimated costs for each software type as quoted by the Commission's IT contractor or are based on actuals from the prior budget year. The Commission pays a flat rate for its accounting system software on an annual basis of \$14,750. Lastly, staff recommends allocating \$5,000 for unforeseen costs associated with this line.					
					Accounting System Maintenance
					\$14,750
					Software Sub-total
					\$14,750
					Unforeseen Expense
					\$7,000
					Equipment Rental/ Maintenance Expense Total
					\$50,070
	Original Amount		Revised Amount	Variance	
	48,070		50,070	(2,000)	
Revised Justification: No changes to this line item.					
Total Evaluation Expense			50,070	x	2%
Total Program Expense			50,070	x	61%
Total Administration Expense			50,070	x	37%

COST ANALYSIS BUDGET LINE ITEM DETAIL

General and Administrative Expense					2023-2024 Proposed Revised Budget																																										
Original Justification:					\$14,994																																										
Costs associated with management, finances, and other expenses which are incurred by or allocated to the Commission for general management and administration of the Commission that cannot be assigned to a specific line item. Costs include bank charges, operational advertising costs, dependent care plan, etc. Bank charges average \$1,000 per month. This expense line item is based on prior year expenses.																																															
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;"></td> <td style="text-align: right;">FY 22-23 Actuals</td> <td style="text-align: right;">\$12,815</td> <td style="text-align: center;">+</td> <td style="text-align: right;">17%</td> <td style="text-align: center;">=</td> <td style="text-align: right;">Revised Budget Amount</td> <td style="text-align: right;">\$14,994</td> </tr> <tr> <td></td> <td style="text-align: right;">Original Amount</td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Revised Amount</td> <td style="text-align: right;">Variance</td> </tr> <tr> <td></td> <td style="text-align: right;">19,470</td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">14,994</td> <td style="text-align: right;">(4,476)</td> </tr> </table>						FY 22-23 Actuals	\$12,815	+	17%	=	Revised Budget Amount	\$14,994		Original Amount					Revised Amount	Variance		19,470					14,994	(4,476)																			
	FY 22-23 Actuals	\$12,815	+	17%	=	Revised Budget Amount	\$14,994																																								
	Original Amount					Revised Amount	Variance																																								
	19,470					14,994	(4,476)																																								
Revised Justification: Slight decrease to this line item based on the FY2022-2023 actuals.																																															
Total Evaluation Expense		14,994			x		0%	0																																							
Total Program Expense		14,994			x		0%	0																																							
Total Administration Expense		14,994			x		100%	14,994																																							
Insurance Expense					2023-2024 Proposed Revised Budget																																										
Original Justification:					\$167,795																																										
The Commission is required to carry liability insurance, types described below. Insurance costs typically increase year-over-year; therefore, staff is recommending the following based on actuals from the prior year and on the maximum estimated increases provided by brokers.																																															
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;"></td> <td style="text-align: right;">Original Budget</td> <td style="text-align: right;">Revised Budget</td> <td colspan="3"></td> </tr> <tr> <td style="padding-left: 20px;">Special Property Insurance Policy</td> <td style="text-align: right;">\$ 140,099</td> <td style="text-align: right;">\$ 155,579</td> <td colspan="3"></td> </tr> <tr> <td style="padding-left: 20px;">Special Liability Insurance Policy</td> <td style="text-align: right;">\$ 8,926</td> <td style="text-align: right;">\$ 9,113</td> <td colspan="3"></td> </tr> <tr> <td style="padding-left: 20px;">Cyber Crime Insurance</td> <td style="text-align: right;">\$ 2,920</td> <td style="text-align: right;">\$ 3,103</td> <td colspan="3"></td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$ 151,945</td> <td style="text-align: right;">\$ 167,795</td> <td colspan="3"></td> </tr> <tr> <td></td> <td style="text-align: right;">Original Amount</td> <td style="text-align: right;">Revised Amount</td> <td style="text-align: right;">Variance</td> <td colspan="2"></td> </tr> <tr> <td></td> <td style="text-align: right;">151,945</td> <td style="text-align: right;">167,795</td> <td style="text-align: right;">15,850</td> <td colspan="2"></td> </tr> </table>						Original Budget	Revised Budget				Special Property Insurance Policy	\$ 140,099	\$ 155,579				Special Liability Insurance Policy	\$ 8,926	\$ 9,113				Cyber Crime Insurance	\$ 2,920	\$ 3,103				Total	\$ 151,945	\$ 167,795					Original Amount	Revised Amount	Variance				151,945	167,795	15,850			
	Original Budget	Revised Budget																																													
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	Original Amount	Revised Amount	Variance																																												
	151,945	167,795	15,850																																												
Revised Justification: The increase to this line item is due to nation-wide insurance cost increases. The increase is being balanced by reducing other operating line items.																																															
Total Evaluation Expense		167,795			x		2%	3,356																																							
Total Program Expense		167,795			x		61%	102,355																																							
Total Administration Expense		167,795			x		37%	62,084																																							
Local Travel Expense - Local Mileage					2023-2024 Proposed Revised Budget																																										
Original Justification:					\$3,500																																										
Annually, Commission Staff or contract managers are required to administer Annual Contract Reviews to all funded Service Providers which may require traveling locally on behalf of the Commission throughout Fresno County. Additionally, staff occasionally travels for the Commission for various reasons including off-site technical assistance to Service Providers and various Community Partner convenings. Estimated costs are projected based on past expense trends. Currently, the IRS mileage rate is 65.5¢ per mile.																																															
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;"></td> <td style="text-align: right;">Original Amount</td> <td style="text-align: right;">Revised Amount</td> <td style="text-align: right;">Variance</td> <td colspan="2"></td> </tr> <tr> <td></td> <td style="text-align: right;">3,500</td> <td style="text-align: right;">3,500</td> <td style="text-align: right;">0</td> <td colspan="2"></td> </tr> </table>						Original Amount	Revised Amount	Variance				3,500	3,500	0																																	
	Original Amount	Revised Amount	Variance																																												
	3,500	3,500	0																																												
Revised Justification: No changes to this line item.																																															
Total Evaluation Expense		3,500			x		2%	70																																							
Total Program Expense		3,500			x		61%	2,135																																							
Total Administration Expense		3,500			x		37%	1,295																																							

COST ANALYSIS BUDGET LINE ITEM DETAIL

					2023-2024 Proposed Revised Budget	
Materials and Supplies Expense					\$8,600	
Original Justification:						
This line item includes costs associated with general office supplies, postage costs, in-house and outside printing, and other expenses required for operating the Commission's business. Cost break down includes \$300 per month x 12 months for a total of \$3,600 per year. Staff recommends setting aside an additional \$5,000 for any unexpected materials costs, such as mandatory document printing, signage, etc.						
	Original Amount	Revised Amount	Variance			
	8,600	8,600	0			
Revised Justification: No changes to this line item.						
Total Evaluation Expense		8,600	x	2%	172	
Total Program Expense		8,600	x	61%	5,246	
Total Administration Expense		8,600	x	37%	3,182	
					2023-2024 Proposed Revised Budget	
Overhead Expense					\$92,000	
Original Justification:						
The Commission occupies 15% of the leasable space within the Lighthouse for Children facility and so is responsible to pay its proportionate share of the overhead costs. Overhead costs include utilities (water, waste, gas & electricity, etc.), facility contracted services (security, janitorial, landscaping, etc.), insurance and taxes and a facility management services contract. The remaining amount for the facility is budgeted within the Strategic Plan Investments for the Child Development Center and Community Learning Center.						
	Original Amount	Revised Amount	Variance			
	92,000	92,000	0			
Revised Justification: No changes to this line item.						
Total Evaluation Expense		92,000	x	2%	1,840	
Total Program Expense		92,000	x	61%	56,120	
Total Administration Expense		92,000	x	37%	34,040	
					2023-2024 Proposed Revised Budget	
Professional Services Expense					\$82,854	
Original Justification:						
The Commission utilizes this line item to obtain a specific technical or unique function performed by independent contractors or consultants whose occupations are not fulfilled by Commission staff. Examples of professional services include attorneys, business consultants, business development managers, law firms, human resources, payroll services, investment custodial services and other specialized administrative roles. Budget amounts are based on past trends, average monthly rates and quotes multiplied by 12 months. Staff recommends including \$20,000 for other miscellaneous professional services to include services for consultants, translators (services when needed), administrative cost for health savings accounts (average cost per month = \$125), human resources coaching and other short-term consultants.						
	Original Budget	Revised Budget				
		Monthly	Add'l Services			
Legal Services	\$41,000	\$1,810	x 12 =	\$21,720	+ \$11,000 =	\$32,720
H.R. Services	\$9,800	\$400	x 12 =	\$4,800	+ \$3,000 =	\$7,800
Investment Services	\$11,880	\$990	x 12 =	\$11,880	=	\$11,880
Custodial Services	\$3,500	\$292	x 12 =	\$3,500	=	\$3,500
Payroll Services	\$7,004	\$167	x 12 =	\$2,004	+ \$5,000 =	\$7,004
Misc. Professional Services	\$20,000					\$19,950
Professional Services Total	\$93,184					\$82,854
	Original Amount	Revised Amount	Variance			
	93,184	82,854	(10,330)			
Revised Justification: After a review of FY 2022-2023 actuals, this line item is being reduced.						
Total Evaluation Expense		82,854	x	0%	0	
Total Program Expense		82,854	x	0%	0	
Total Administration Expense		82,854	x	100%	82,854	

COST ANALYSIS

BUDGET LINE ITEM DETAIL

Program Development Expense/Strategic Planning Implementation					2023-2024 Proposed Revised Budget
Original Justification:					\$5,000
This line item exists for additional or unforeseen costs for program development, the implementation of the Strategic Plan, and/or printing materials to showcase the Commission's Strategic Plan. Staff recommends budgeting \$5,000.					
	Original Amount	Revised Amount	Variance		
	5,000	5,000	0		
Revised Justification: No changes to this line item.					
Total Evaluation Expense		5,000	x	0%	0
Total Program Expense		5,000	x	100%	5,000
Total Administration Expense		5,000	x	0%	0

Staff Training, Travel & Conference Expense					2023-2024 Proposed Revised Budget
Original Justification:					\$20,000
Estimated cost for Commission staff to attend local and out of town trainings/conferences on behalf of the Commission. All trainings & conferences attended are required to be aligned with the Strategic Plan per the Commission's Travel Policy and Procedures Manual. Trainings/conferences include, but are not limited to, collaborative meetings, the First 5 State annual conference, First 5 Association quarterly meetings and summits, annual planning days, Government Finance Officer Association trainings, Early Care & Education meetings/conferences, legislative visits, State Conferences, etc. Average cost of travel for one staff on one trip is \$200 which includes transportation, lodging, registration, per diem, etc. With the relaxation of pandemic protocols and travel restrictions, travel has increased.					
	Original Amount	Revised Amount	Variance		
	20,000	20,000	0		
Revised Justification: No changes to this line item.					
Total Evaluation Expense		20,000	x	2%	400
Total Program Expense		20,000	x	61%	12,200
Total Administration Expense		20,000	x	37%	7,400

Telephone Expense					2023-2024 Proposed Revised Budget
Original Justification:					\$27,224
Telephone expenses include the Commission's phone landlines and data lines (internet) for accessibility all to aid in the operations of the agency. That monthly cost is now included in the calculations below. Staff recommends \$2,000 for unforeseen expenses.					
	<u>Monthly Amount</u>			<u>Annual Amount</u>	
Landlines & Data lines	\$1,852	x	12	=	\$22,224
Unforeseen Phone Expenses					\$5,000
					\$27,224
		Telephone Expense Total			\$27,224
	Original Amount	Revised Amount	Variance		
	27,224	27,224	0		
Revised Justification: No changes to this line item.					
Total Evaluation Expense		27,224	x	2%	544
Total Program Expense		27,224	x	61%	16,607
Total Administration Expense		27,224	x	37%	10,073

COST ANALYSIS
BUDGET LINE ITEM DETAIL

STRATEGIC PLAN INVESTMENT AREAS

Strategic Plan Investments 2023-2024 Proposed Revised Budget

Help Me Grow Fresno County

Original Justification: Help Me Grow Fresno County is a nationally utilized model of doing collaborative work for young children that promotes collaboration across sectors to build a more efficient and effective system for young children and their families. Locally, it is called Help Me Grow Fresno County (HMGFC). This is the over-arching investment that binds all our work together and this investment area can also be referred to as the early childhood system of care. Acting as convener and connector, the Commission brings the community and stakeholders together in support of changing the way our systems work for better outcomes for our children. A successful approach to addressing the key challenges facing Fresno County families requires systemic change.

The amount allocated is for the future of this investment to continue to build on the early childhood system of care work that is already taking place. Recent developments have included conversations regionally with surrounding First 5s to explore a regional approach to the Help Me Grow Model. With this exciting potential to create a more seamless system to connect young-child-facing services and those providing services, the Commission has set aside funds to invest in the future of this model beyond just a local iteration of the model.

	Help Me Grow Fresno County	\$475,000
Original Amount	Revised Amount	Variance
350,000	475,000	125,000

Revised Justification: The proposed increase to this line item will allow for the Commission to engage in a regional approach to the Help Me Grow Model. This amount also includes dollars to evaluate Help Me Grow Fresno County and other initiatives that aid in connections to the connected system that serves our families that may enhance the HMGFC model.

Thriving Families Service Programs

Original Justification: This long-standing area of investment is a compilation of community-based partnerships that provide direct support to families across the county. Under this area, contracts with local Community-Based Organizations and grassroots entities, the Commission remains committed to funding a navigable, effective, and culturally responsive network of direct services to fill gaps in the early childhood system of care. In May 2023, the Commission awarded 20 organizations* contracts which were the results of the Thriving Families RFP. The funds for those contracts were committed from the prior budget in order to secure multi-year funding for these partners, a best practice in grant making. *The variance, in the Budget Summary, compared to the prior year is due to dollars being earmarked for three-year contract amounts for the 20 awarded organizations under this Strategic Plan Focus area.

This portion of the budget also includes dollars set aside for things like funded partner training costs (\$7,500), collaborative meeting expenses (\$4,500) and translation services (\$5,000), a small amount to allow for community storytelling from families, what we call Community Scientists, (\$10,000), and funds to purchase Ages & Stages Questionnaires (ASQ) kits for funded partners and potential ASQ trainings. This area is also where development of programs, that align with the Commission's Strategic Plan, would originate.

	Thriving Families Service Programs	\$2,113,114
Original Amount	Revised Amount	Variance
815,000	2,113,114	1,298,114

Revised Justification: With the completion of the prior year's audit, available dollars are allocated back to programmatic efforts. The increase to this line item, allows for dollars to support to the Commission's funded partners in trainings and other gap filling needs, for systems building partnerships, and to allow the Commission to continue contracts with the Department of Public Health to leverage federal dollars for home visitation services for a longer term to continue vital services.

COST ANALYSIS BUDGET LINE ITEM DETAIL

**2023-2024 Proposed
Revised Budget**

Strategic Plan Investments Cont'd

Community Learning Center

Original Justification: The Lighthouse for Children Community Learning Center (CLC) is a network of community partners working together to provide classes and workshops that encourage and foster healthy relationships between young children and their caregivers all while increasing early literacy, language, and school readiness skills. Along with family services, the CLC supports professionals working with young children. In June 2022, via a Request for Proposals, Fresno Economic Opportunities Commission became the CLC Operator. They are tasked with coordinating use of space and the local agencies who provide services to families with young children. This section of the budget contains the 0.3 FTE for a First 5 Fresno staff who is the liaison for the CLC Operator contract along with the overhead and operating costs (phones, internet, utilities, program supplies, etc.) of the CLC space and the other partner space at the Lighthouse for Children.

	<u>Original Budget</u>	<u>Revised Budget</u>
CLC Operating Contractor [Potential] Contract Renewal	\$0	\$100,000
CLC Salaries - First 5 Fresno Staff Liason (0.3 FTE F5FC)	\$21,266	\$21,890
Staff Benefits, Payroll Taxes, Leave Accrual - F5FC	\$18,593	\$12,637
Overhead & Operating Expense	\$320,651	\$348,351
Community Learning Center	\$360,510	\$482,878

<u>Original Amount</u>	<u>Revised Amount</u>	<u>Variance</u>
360,510	482,878	122,368

Revised Justification: With the completion of the prior year's audit, available dollars are allocated back to programmatic efforts. The proposed revised amount includes dollars for the potential renewal of the CLC Contractor, a slight change in cost for staffing due to small increases in salaries and benefits along with slight increases for overhead expenses related to nation-wide cost increases.

Patient-Centered Prenatal Care

Original Justification: Resources are allocated for the group prenatal care project which is leveraging a four-year \$5.6 million grant awarded to University of California, San Francisco's Preterm Birth Initiative-California (UCSF-PTBi) from the Patient-Centered Outcomes Research Institute (PCORI). The grant's intent is to research an enhanced prenatal care model (group prenatal care named Glow!) compared to traditional prenatal care in the Central Valley. This project is called the EMBRACE Study. As one of three findings from the African American Infant Mortality Needs Assessment (2016), the Glow! group prenatal care project was piloted from 2017 to 2020 via a grant from UCSF to focus on maternal wellness and support for women in Fresno County. In this current form, Glow! includes partnerships with three Community-Based Organizations (Reading & Beyond, West Fresno Family Resource Center, & Fresno EOC) to act as Glow! satellite sites (known as the Glow! Contracted Network) for the EMBRACE Study. The Commission sees this Study as a win for Fresno County and the region. The Study follows a sampling of pregnant people, half enrolled in Glow! group prenatal care and half enrolled in traditional care. The Commission has committed to contracts with the Contracted Network via prior budgets. These funds are to maintain the Network with its proper trainings, and expansion efforts as outlined below.

		<u>Original Budget</u>	<u>Revised Budget</u>
Glow! Facilitation Sub-Contracts	Glow! Contracted Network Contracts	\$100,000	\$300,000
	Glow! Future Expansion Post EMBRACE Study	\$50,000	\$100,000
Glow! Coordination Expense	Group Prenatal Care - First 5 Fresno Staff Liason (0.2 FTE F5FC)	\$0	\$23,900
	Glow! Programmatic Materials (Curriculum Materials, Site Licenses, etc.)	\$20,000	\$30,000
	Trainings: CenteringPregnancy Curriculum, Equity Trainings, Materials	\$12,665	\$18,998
Patient-Centered Prenatal Care		\$182,665	\$472,898

<u>Original Amount</u>	<u>Revised Amount</u>	<u>Variance</u>
182,665	472,898	290,233

Revised Justification: Along with an increase to materials and licenses, the proposed updates to this portion of the budget includes an additional year for the Glow! Contracted Network to finish the EMBRACE Study and dollars for the future of Glow! Group Prenatal Care beyond the EMBRACE Study. The future may require a contractor or staff member to help advocate for Glow! model in state policy decisions, to scale evaluate the program, to scale the scope of the project, etc.

COST ANALYSIS

BUDGET LINE ITEM DETAIL

Strategic Plan Investments Cont'd 2			2023-2024 Proposed Revised Budget
African American Infant Mortality Prevention			
Original Justification: The Commission remains committed to working with the community and its professionals to tackle the high rates of infant mortality among Fresno's African American community. Embracing our unique role as a county-wide convener and coordinator in the early childhood system, the Commission will continue to explore innovative and collaborative ways to address societal issues that contribute to infant mortality through investment and partnerships. Combined with portions of some investments listed above including direct service contracts and Patient-Centered Prenatal Care, it is the Commission's goal to dedicate approximately 20-25% of its total program investments to African American infant mortality prevention work. Some innovative projects include a valley-wide safe sleep media campaign, organizational capacity building to support those serving Fresno's African American 0-5 population, and the local development of the Black Child Legacy Campaign, a community-driven movement working to reduce deaths of African American children. There is potential within this portion of the budget to support innovative pilot efforts and community-driven grant making to reduce African American infant mortality and preterm birth. This portion of the budget also includes 0.3 FTE of F5FC staff.			
	Original Amount 1,044,130	Revised Amount 1,354,860	African American Infant Mortality Prevention \$1,354,860
		Variance 310,730	
Revised Justification: The increase to this portion of the budget, as a result of the incorporation of the available fund balance, allows the Commission to move toward meeting its goal for African American infant mortality prevention efforts. Staff continue to be involved in local coalitions and community partner groups where opportunities for supports to African American families are discussed. Opportunities to enter into contracts for this focus area will be brought to the Commission as these partnerships are developed. This budget line item may allow for a staff position (.25 FTE) to facilitate related contracts.			
QRIS - Local High Quality Training & Technical Assistance			
Original Justification: The Commission's investments like the Quality Rating and Improvement System (QRIS) leverages dollars received from First 5 California's IMPACT project to increase technical assistance and training opportunities for early childhood providers throughout the county. This portion of the budget sets aside funds for a contract extension, to not have a gap in services, as the First 5 California procurement unfolds. Staff will work with partners and evaluate how the Commission's funds (\$950k in this budget) can continue to complement First 5 California's investment in improving the quality of childcare in the county. This portion of the budget also includes the overhead expense (\$208k) for the LFC Child Development Center, a high-quality demonstration childcare site that stands as a model for center-based childcare. The Office of the Fresno County Superintendent of Schools Early Care and Education Department operates the space that the Commission provides.			
Additionally, this section includes funds (\$150k) for the possibility of supporting organizations with LFC-like childcare scholarships, along with funds set aside (\$500,000) for the Commission to potentially explore supporting the childcare infrastructure in Fresno County. This could take shape possibly through convening partners to collaborate on policy, incentivizing more providers to provide care, supplementing high quality care costs for families, or possibly a joint local measure, etc.			
	Original Amount 1,997,847	Revised Amount 1,997,847	QRIS - Local High Quality Training & Technical Assistance \$1,997,847
		Variance 0	
Revised Justification: No change to this line item.			

COST ANALYSIS
BUDGET LINE ITEM DETAIL

Strategic Plan Investments Cont'd 3

**2023-2024 Proposed
Revised Budget**

Innovation & Learning Partnerships and Communications

Original Justification: Lasting improvements to the health and development of the county's youngest residents are possible when community organizations, businesses, policy makers, families and the Commission find innovative ways to collaborate and create a more integrated and comprehensive support system for young children and their families. The Commission will invest in emerging, innovative partnerships that directly align with the Strategic Plan and the agency's mission along with communication strategies to further convey the importance of the early childhood development.

Innovation & Learning Partnerships Subtotal \$255,000

Original Justification: The Commission engages in communication and community relations efforts to connect with community leaders, stakeholders, businesses, elected officials, and the broader Fresno County audience. By engaging with Fresno County residents and leaders alike, the Commission has the opportunity to promote and enhance our message of the importance of the first 5 years of life. To this the Commission will invest in the following:

Annual Child-Friendly Business Awards	\$75,000
Community Relations Expense	\$40,000
Communications Efforts & Materials	\$61,000
Communicating Families Stories	\$15,000
Website	\$10,218
Other Communication Efforts (Photos, Community Outreach Materials, etc.)	\$160,500
Communications Subtotal	<u>\$361,718</u>

Innovation & Learning Partnerships and Communications Total **\$616,718**

Original Amount	Revised Amount	Variance
470,500	616,718	146,218

Revised Justification: At the inclusion of the available fund balance to the revised budget, the Innovation & Learning and Communications portion is filled in to allow the Commission flexibility in supporting the community through organic and innovative approaches to continue the Commission's charge of supporting the cohesion of the system of services, programs and initiatives that support the needs of families with young children. Per the Procurement Policies, new contracts will be presented to the Commission in its regular business meetings.

Strategic Plan Investment Areas Total **\$7,223,082**

Total Evaluation Expense	7,223,082	x	0%	0
Total Program Expense	7,223,082	x	100%	7,223,082
Total Administration Expense	7,223,082	x	0%	0

COST ANALYSIS BUDGET LINE ITEM DETAIL

Accountability and Evaluation				2023-2024 Proposed Revised Budget
				\$505,000
Accountability Contract Management System				
Organizations that receive Commission funds report financial, programmatic, and evaluation data to ensure compliance with the agency's contractual obligations. The fiscal reporting structure of the Commission is modeled after the First 5 Financial Management Guide. The Commission is in contract with Social Solutions, Inc., for data management system & services, for use of their system Apricot 360. This system collects programmatic data and allows for fiscal reporting to ultimately be able to report to the state each year as per our requirements.				
Contract Management System				\$150,000
				\$150,000
Evaluation Services				
The effectiveness of the Commission's investments is monitored regularly by staff along with a contracted evaluation firm. With evaluation being mandatory, the contracted evaluator works with the Commission, staff, and grantees to inform ongoing program practices and to evaluate progress towards the Commission's desired outcomes in line with the strategic plan. The Commission uses accountability and evaluation data to inform its decision-making; ensuring that funds are used as efficiently and effectively as possible. The Commission is in contract with Harder+Company for evaluation services.				
Evaluation Services				\$300,000
				\$355,000
Accountability and Evaluation Total				\$450,000
				\$505,000
Original Amount	Revised Amount	Variance		
450,000	505,000	55,000		
Revised Justification: A minimal increase to this line item exists to accommodate an increase in users of our evaluation database as we anticipate new contracts with the upcoming release of procurements.				
Total Evaluation Expense	505,000	x	100%	505,000
Total Program Expense	505,000	x	0%	0
Total Administration Expense	505,000	x	0%	0

Externally Funded Initiatives				2023-2024 Proposed Revised Budget
<i>These externally funded initiatives create strong partnerships while furthering the Commission's impact in the community. Funding for these projects, as detailed below, comes from revenue streams separate from the Proposition 10 Revenue received by the Commission.</i>				
IMPACT Legacy - Regional Fiscal Agent				
The Commission is also serving as the Fiscal Lead Agency (Fiscal Lead) for the IMPACT Legacy Regional Hub grant from First 5 California. The Fiscal Lead receives the grant award funding from First 5 CA on behalf of the region and distributes the funds to counties via subcontracts. The Fiscal Lead will be tasked with reviewing and recording expenditures made by the Hub and requesting reimbursement from First 5 CA on a quarterly basis. The Commission will receive funding to cover employee costs related to the tasks noted above, approximately 0.5 FTE. This is a two-year grant, 2024-25, being the first year.				
Revised Justification: No change to this line item.				
				First 5 CA - IMPACT Subtotal
				\$48,000
IMPACT Legacy - Regional Hub Program				
IMPACT Legacy Regional Hub (called the Hub) serves as the training and technical assistance (T&TA) coordination leads for IMPACT Legacy grant from First 5 California. The Hub's goal is to strengthen the early learning and care system across the region by providing regional coordination, professional development, and high-quality trainings to seven counties across the central valley. As the Regional Hub Lead agency, F5FC will serve as the coordinator to fulfill reporting requirements and ensure First 5 CA's goals for the program are being met. The Commission will receive funding to cover employee costs related to the tasks noted, approximately 0.6 FTE. This is a two-year grant, 2024-25, being the first year.				
Revised Justification: No change to this line item.				
				First 5 CA - IMPACT Regional Hub Subtotal
				\$565,739
				Total IMPACT Funding:
				\$613,739

COST ANALYSIS

BUDGET LINE ITEM DETAIL

				2023-2024 Proposed Revised Budget
Externally Funded Initiatives Cont'd				
First 5 California - Refugee Family Support Grant				
<p>First 5 Fresno County in partnership with seven Central California First 5 Commissions including First 5 Stanislaus, First 5 Merced, First 5 Madera, First 5 Kings, First 5 Tulare, First 5 Kern and First 5 San Luis Obispo counties aim to support refugee families as they transition to life in Central California. The workplan and budget for the First 5 CA grant are products of a series of community planning sessions and conversations with First 5 Commissions, refugee family serving agencies and community partners invested in serving young children and their families. The California Refugee Family Support aims to assist refugee children and their families with: System Navigation Support, Peer Connection/Social Support, Regional Refugee Family Support Collaboration and Basic Family Needs. The dollars include approximately 0.25 FTE for F5FC staff time through June 2024.</p>				
Revised Justification: No change to this line item.				
First 5 CA - Refugee Family Support Subtotal				\$93,622
Blue Meridian Partners - Early Childhood Human Capital Investment				
<p>Revised Justification: Added in Budget Revision: The Commission again accepted funds from the Fresno Cradle to Career Partnership received from the Blue Meridian Partners in a October 2023 for \$25,000 to be allocated to the enhancement and expansion of the Glow! Group Prenatal Care project.</p>				
Blue Meridian Partners Subtotal				\$25,000
County Department of Public Health - Babies First Healthy Start Grant				
<p>In May 2021, the Commission accepted funds from the Fresno County Department of Public Health (DPH) in a total amount of \$468,000 over three years. These funds come from a grant awarded to DPH. Their grant alignment with the Commission-funded Glow! Group Prenatal Care project made this an ideal partnership. These funds partially offset the Commission's investment in Glow! and its contracted network of Community-Based Organizations. The expenses outlined in this section include 0.8 staff FTE to coordinate the service delivery of the Glow! Contracted Network as it pertains to the EMBRACE Study along with other expenses necessary to carryout Glow!</p>				
Revised Justification: No change to this line item.				
DPH Healthy Start Grant Subtotal				\$117,000
Glow! - First 5 Merced County Expansion Grant				
<p>The Commission is excited for the expansion of Glow! Group Prenatal Care (Glow!) into surrounding Central Valley Counties. Glow! started solely in Fresno County as part of the EMBRACE study to determine which type of prenatal care, group or individual, was best to improve birthing outcomes for soon to be moms. Since the inception of the Glow! program, the Commission's staff have lead the coordination and implementation in Fresno County. To ensure a successful expansion of Glow!, our staff will provide program coordination coaching, program facilitation coaching and technical assistance to other Central Valley First 5s. The Commission will receive funding to cover employee costs related to the tasks noted above, approximately .05 FTE. This is a one-year agreement.</p>				
Revised Justification: No change to this line item.				
Glow! - Merced County Subtotal				\$12,275
Glow! - First 5 Kern County Expansion Grant				
<p>The Commission is excited for the expansion of Glow! Group Prenatal Care (Glow!) into surrounding Central Valley Counties. Glow! started solely in Fresno County as part of the EMBRACE study to determine which type of prenatal care, group or individual, was best to improve birthing outcomes for soon to be moms. Since the inception of the Glow! program, the Commission's staff have lead the coordination and implementation in Fresno County. To ensure a successful expansion of Glow!, our staff will provide program coordination coaching, program facilitation coaching and technical assistance to other Central Valley First 5s. The Commission will receive funding to cover employee costs related to the tasks noted above, approximate .05 FTE. This is a one-year agreement.</p>				
Revised Justification: No change to this line item.				
Glow! - Kern County Subtotal				\$4,567
Externally Funded Initiatives Total				\$866,203
Total Evaluation Expense	866,203	x	0%	0
Total Program Expense	866,203	x	100%	866,203
Total Administration Expense	866,203	x	0%	0

COST ANALYSIS
BUDGET LINE ITEM DETAIL

RESERVE

					2023-2024 Proposed Revised Budget
Operations Contingency Fund					\$1,500,000
<p>The Operations Contingency Fund was established to guard against possible losses and meet unforeseen and unavoidable requirements that may arise during the budget year. Parameters of usage are outlined in the agency's Accounting Policies and Procedures Manual. This fund will remain at \$1,000,000, being deobligated and then reobligated at the start of each fiscal year.</p>					
	Original Amount	Revised Amount		Variance	
	1,000,000	1,500,000		500,000	
<p>Revised Justification: During the annual review of the Commission's Accounting Policies and Procedures Manual, staff analyzed the Contingency Fund Target Level which should represent (as the Manual states) "approximately four to six months of both the Commission's operational budget and the operation costs of the LFC facility." Due to increased costs since the drafting of this policy, it is recommended to increase the Fund.</p>					
Total Evaluation Expense		1,500,000	x	0%	0
Total Program Expense		1,500,000	x	0%	0
Total Administration Expense		1,500,000	x	100%	1,500,000

					2023-2024 Proposed Revised Budget
Strategic Reserve Fund					\$2,000,000
<p>The Strategic Reserve Fund is a separate fund to guard against any future immediate and unanticipated Proposition 10 revenue deficits or shortfalls that may arise during the budget year. Parameters of usage are outlined in the agency's Accounting Policies and Procedures Manual. This fund will remain at \$2,000,000, being deobligated and then reobligated at the start of each fiscal year.</p>					
	Original Amount	Revised Amount		Variance	
	2,000,000	2,000,000		0	
<p>Revised Justification: No change to this line item.</p>					
Total Evaluation Expense		2,000,000	x	0%	0
Total Program Expense		2,000,000	x	100%	2,000,000
Total Administration Expense		2,000,000	x	0%	0

FIRST 5 FRESNO COUNTY
ADMINISTERED BY CHILDREN & FAMILIES COMMISSION OF FRESNO COUNTY

REGULAR BUSINESS MEETING

January 24, 2024 - 11:30 a.m.

2405 Tulare Street
Fresno, CA 93721

AGENDA ITEM NO. 7

TO: Children & Families Commission of Fresno County

FROM: Fabiola González, Executive Director

SUBJECT: Agreement with Meza Studios for the Glow! Photography & Video Storytelling Project

RECOMMENDED ACTION:

Review and approve an agreement with Meza Studios to design and execute the Glow! Photography & Video Storytelling project in a one-time amount not to exceed \$22,885.

BACKGROUND:

Since 2019, First 5 Fresno County has been part of a network of several community partners, medical providers, and clinics, offering enhanced prenatal care through the Glow! Group Prenatal Care and Support Program (Glow!) to pregnant people as part of the EMBRACE Study. Engaging Mothers and Babies; Reimaging Antenatal Care for Everyone (EMBRACE) is a randomized prenatal care research study comparing two types of enhanced prenatal care models (group care through Glow! and traditional care through the comprehensive perinatal services program) to determine with type of care addresses maternal mental health stressors such as depression and anxiety, preterm birth and satisfaction of care. Glow! is a prenatal care program that brings together 8-12 pregnant patients to receive their prenatal medical care, education, and peer support in a group setting.

As the study comes to an end and the research team finalizes the findings, First 5 Fresno County is committed to build on the momentum that EMBRACE created, and continue partnering with the group prenatal care network working toward a sustainable and permanent integration of group prenatal care in the Central Valley. As we plan for this next phase of Glow! post-EMBRACE, we realize it is critical to strategically capture and archive stories that highlight the impact of Glow! on the lives of people giving birth in our community, create marketing assets that will not only showcase the benefits of group prenatal care but also those that can be used as a recruitment tool in the future. To help achieve this need, in November of 2023, the Commission released a public bidding process seeking a qualified photographer/videographer or advertising agency to execute a photo and video shoot capturing pregnant participants' stories and experiences as part of Glow!

Procurement: On November 14, 2023, Commission staff released a public procurement notice in accordance with the Commission's Procurement Policies and Procedures seeking a qualified photographer/videographer or advertising agency to conduct a photo and video shoot that captures the stories and experiences of pregnant participants in the Glow! Program, create social media graphic templates and re-design the logo. Following an evaluation of the submitted examples, staff reviewed and scored each submission, provided feedback, and recommends Meza Studios due to their work with

similar stakeholders (medical providers, clinics, etc.) and their experience with similar successful storytelling projects.

Alignment with Strategic Plan: The proposed agreement supports two strategies identified within our Strategic Plan - 1. Communication, which highlights the importance of early childhood development and 2. Innovation & Learning as we continue promoting our innovative and reflective approaches to confront persistent community challenges.

Short-term goal(s) and long-term outcomes: The Glow! Photography & Video Storytelling project has a short-term goal of collecting the experiences of participants, medical professionals, and facilitators to demonstrate the numerous benefits of group prenatal care. This information will be used to attract more participants and providers to the program. In the long-term, the project aims to create a positive outlook on this type of enhanced prenatal care for all pregnant people in the Central Valley.

Fiscal Impact: Funding for this agreement in an amount not to exceed \$22,885 for one year will be allocated from the 2023-2024 Approved Budget under Strategic Plan Investments: Patient-Centered Prenatal Care line item and other external revenue.

CONCLUSION:

Over the last several years, the Commission has been at the forefront of promoting and raising awareness about the benefits of group prenatal care, and this project will continue to amplify that work. If approved staff will work with Meza Studios to execute an agreement for this project. If the Commission chooses not to move forward, it risks losing the momentum created by EMBRACE and will result in a missed opportunity to capture the impact of group prenatal care on the lives of mothers and their babies.

FIRST 5 FRESNO COUNTY
ADMINISTERED BY CHILDREN & FAMILIES COMMISSION OF FRESNO COUNTY

REGULAR BUSINESS MEETING

January 24, 2024 - 11:30 a.m.

2405 Tulare Street
Fresno, CA 93721

AGENDA ITEM NO. 8

TO: Children & Families Commission of Fresno County

FROM: Fabiola González, Executive Director

SUBJECT: Children and Families Policy Update

BACKGROUND:

This report intends to keep the Commission informed of policy updates and activities at the local, state, and federal level affecting young children and their families.

2024 First 5 Network Policy Priorities

Annually, the Commission reviews and adopts the policy priorities and agenda set forth by First 5 California and the First 5 Association California. These priorities will guide the Commission's support and advocacy throughout the legislative season. These priorities center a whole child/whole family framework and include:

- **Building Resilient Families & Communities**
- **Sustainability & Scale**
- **Comprehensive Health & Development including Mental Health**
- **Quality Early Learning: Infrastructure & Workforce**

State Legislature & Budget

The legislature reconvened on January 2nd and the governor released his proposed budget on January 10 with a projected shortfall of \$37.0 billion; in contrast to the Legislative Analyst's Office (LAO)'s projected shortfall of \$68 billion.

2024-25 Proposed Governor's Budget - Early Childhood Summary:

Maintained:

- **Mental health Investments** – \$8.7 billion, including youth behavioral health, wellness centers, etc.
- **Multi-year commitments to Education** - including the Community Schools initiative supporting more direct collaboration between schools and community-based organizations.
 - \$2.1 billion to fund roughly 146,000 new subsidized child care slots expected to be filled by 2024-25, working towards the goal of creating **over 200,000 new slots by 2026-27.**

- **Cost-of-Living Adjustments** – An increase of \$65 million ongoing Proposition 98 General Fund to reflect a 0.76-percent cost-of-living adjustment for specified categorical program including: Special Education, Child Nutrition, State Preschool, Youth in Foster Care, & others.
- **Young Child Tax Credits** -

Delayed:

- \$10 million from the Preschool Inclusion Grant program
- \$550 million for California State Preschool Program, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program
- \$80 million for the Bringing Families Home Program
- \$100 million for Downtown Fresno

The governor will present his revised budget by May 14 and the legislature will have until June 15 to pass a balanced budget.

Bill Tracker:

AB 228 (Wilson D) Infant Formula Stockpile.
This bill would require the State Department of Public Health and the Office of Emergency Services, in coordination with other state agencies as appropriate to, upon appropriation and as necessary, establish an infant formula stockpile.
AB 679 (Wicks D) Family Childcare Homes: Meals Reimbursement Rates “Food with Care”
Existing law sets the reimbursement rate for meals served by family daycare homes at 75 percent of the meals served. This bill would increase the reimbursement rate for meals served in family childcare homes to instead be 100 percent of the eligible meals served. The bill would define “family childcare homes” to mean the same as “family daycare homes,” as provided.
AB 1128 (Santiago D) Personal Income Tax Law: Young Child Tax Credit - Qualifying Child
Existing law defines qualified taxpayers for this purpose to include an eligible individual, as defined, who has a qualifying child, defined to be a child younger than 6 years of age as of the last day of the taxable year, and who meets other specified criteria. This bill would remove the requirement that a qualifying child be younger than six as of the last day of the taxable year. The bill aims to provide a social safety net to the 67% of families with annual incomes under \$35,000 who struggled in the previous year to make ends meet.
Position: Watch

Advocacy Day:

The Commission will join legislators in Sacramento On February 7, 2024, during the First 5 Association Advocacy Day. This year’s Advocacy Day will center on legislators understanding the state-wide impact of the rapid reduction in revenue for First 5 Commissions throughout the state and to identify new funding pathways to sustain the First 5 investments that have made a difference over the last 25 years.

FIRST 5 FRESNO COUNTY
ADMINISTERED BY CHILDREN & FAMILIES COMMISSION OF FRESNO COUNTY

REGULAR BUSINESS MEETING

January 24, 2024 - 11:30 a.m.

2405 Tulare Street
Fresno, CA 93721

AGENDA ITEM NO. 9

TO: Children & Families Commission of Fresno County

FROM: Fabiola González, Executive Director

SUBJECT: Executive Director's Report

This report intends to keep the Commission informed of local and statewide activities and involvement of the Executive Director pertaining to furthering the vision and mission of the Commission and in support of strengthening our early childhood systems of care.

General Administration

- We are seeking qualified applicants for an Operations Manager position. This role will lead and support the operations and business-related administrative needs of the agency and the Lighthouse for Children facility. We are looking for a candidate with experience on planning and executing projects, working collaboratively with others and experience with office administration/facility management. We are accepting applications through February 5th.
- During the most recent Finance and Program Review Committee meeting, Commissioners and staff engaged in a discussion about opportunities for continued learning to proactively consider implicit bias, equity, and root causes of disparity and inequity as we continue to allocate resources to improve our community's early childhood system of care. The space created for this conversation by Commissioners, Morales, Holt, and Beavers is commended and deeply appreciated and we look forward to incorporate opportunities for further learning and discussion with the full Commission as we plan for our agency's next Strategic Plan.

Local and Statewide Involvement in Early Childhood Efforts

- The Fresno County Economic Development Corporation invited us along with other early childhood partners (Fresno County Superintendent of Schools - Early Care and Education Department, Children's Services Network and the Fresno Cradle to Career Initiative) to help brainstorm with their team how to best incorporate child care supports for participants in one of their federal grants received to increase the number of "good jobs" in our region in the next three years. We are excited to remain in conversation with them and hope to forge a new partnership to support our community's workforce with their imminent child care needs.
- Within the Preconception to Age 5 Workgroup of the Fresno DRIVE Initiative (of which we act as a co-lead along with Fresno Cradle to Career), a pilot project is underway to have community-based organizations partner with school districts to support the health and wellbeing of incoming

preschoolers and kindergarteners by building supportive relationships with their parents. Coined as a Networked Improvement Community, the goal of this pilot effort is to identify key partners, supports and activities within specific school neighborhoods, to have a well-functioning, culturally responsive, two generation model of family support in place that reduces preterm births, promotes kindergarten readiness and produces notable gains in 3rd grade reading and math assessments.

- After two years as Vice-President, this month, I step into the President role for the First 5 Association of California's Board. The Association works to amplify the diverse First 5 county voices as we look toward sustainability of the First 5 infrastructure in the early childhood system of care across California. This year, the Association's priorities include identifying new funding pathways for the work spearheaded by First 5 Counties across the state, deepening our statewide policy leadership and influence, and supporting First 5 members to find a collective path forward.