



**Community Action Partnership of Madera County, Inc.
Board of Directors Meeting**

Agenda

**Thursday, January 12, 2023
CAPMC Conference Room 1 / 1a
1225 Gill Avenue
Madera, CA 93637
5:30 pm**

Supporting documents relating to the items on this agenda that are not listed as “Closed Session” are available for inspection during the normal business hours at Community Action Partnership of Madera County, Inc., 1225 Gill Avenue, Madera, CA 93637.

Supporting documents relating to the items on the agenda that are not listed as “Closed Session” may be submitted after the posting of the agenda and are available at Community Action Partnership of Madera County, Inc. during normal business hours.

Please visit www.maderacap.org for updates.

CALL TO ORDER BOARD OF DIRECTORS

ROLL CALL – Cristal Sanchez

A. PUBLIC COMMENT

The first ten minutes of the meeting are reserved for members of the public to address the Board of Directors on items of interest to the public that are within the subject matter jurisdiction of the agency. Speakers shall be limited to three minutes. Attention is called to the fact that the Board is prohibited by law from taking any action on matters discussed that are not on the agenda, and no adverse conclusion should be drawn if the Board does not respond to the public comments at this time.

B. ADOPTION OF THE AGENDA

B-1 ADDITIONS TO THE AGENDA: Items identified after posting the Agenda for which there is a need to take immediate action and cannot reasonably wait for the next regularly scheduled Board meeting. Two-third vote, or unanimous vote if quorum is less than full board, required for consideration. (Government code 54954.2(g) (2)) Any items added to the agenda will be heard following all Discussion/Action Items (Section E).

B-2 ADOPTION OF AGENDA: Adoption of agenda as presented or with approved additions.

C. TRAINING/ADVOCACY ISSUES

Desired Results Summary Report

Norma Blanco, Head Start Deputy Director Child Development Services

D. CONSENT ITEMS

All items listed under Consent Calendar are considered to be routine and will be enacted by one motion. For discussion of any Consent Item, it will be made a part of the Discussion Items at the request of any member of the Board or any person in the audience.

D-1 Review and consider approving the Minutes of the Regular Board of Directors Meeting – November 10, 2022.

D-2 Review and consider approving the Minutes of the Madera Migrant/Seasonal Head Start Policy Council Committee Meeting – November 8, 2022.

D-3 Review and consider approving the Minutes of the Fresno Migrant/Seasonal Head Start Policy Council Committee Meeting – November 9, 2022.

D-4 Review and consider approving the Minutes of the Madera/Mariposa Regional & Early Head Start Policy Council Committee Meeting – November 3, 2022.

D-5 Review and consider accepting the Bank of America Credit Card Statements:

- November 2022
- December 2022

D-6 Review and consider accepting the American Express Credit Card Statement and All Other Credit Card Statements:

- October 2022
- November 2022

D-7 Review and consider approving the following **Madera/Mariposa Regional Head Start** Reports:

- Monthly Enrollment Report – October 2022
- In-Kind Report – October 2022
- CACFP Program Report – October 2022

D-8 Review and consider approving the following **Madera Early Head Start** Reports:

- Monthly Enrollment Report – October 2022
- In-Kind Report – October 2022

D-9 Review and consider approving the following **Madera Migrant/Seasonal Head Start** Reports:

- Monthly Enrollment Report – October 2022
- In-Kind Report – October 2022
- CACFP Program Report – October 2022
- Program Information Report (PIR) – October 2022

- D-10 Review and consider approving the following **Fresno Migrant Head Start** reports:
- Monthly Enrollment Report – October 2022
 - In-Kind Report – October 2022
 - CACFP Program Report – October 2022
- D-11 Review and consider approving the 2023 Holiday Schedule.
- D-12 Review and consider ratifying the modification of the Vacation Leave Accrual Payout Policy (603.09.01) for 2022 to reduce total hours required to be eligible for payout, and waive usage requirement detailed in Policy 603.01.00.
- D-13 Review the Madera County Child Advocacy Center Report for November & December 2022. (Informational Only)
- D-14 Review the Child Care Alternative Payment and Resource & Referral Program Report for November & December 2022. (Informational Only)
- D-15 Review the Community Services Program Report for November & December 2022. (Informational Only)
- D-16 Review the Homeless Engagement for Living Program (H.E.L.P) Center Report for November & December 2022. (Informational Only)
- D-17 Review the Victim Services Report for November & December 2022. (Informational Only)

E. DISCUSSION ITEMS

- E-1 Review and consider approving the revised and updated Agency Personnel Policies and Procedures manual (PPP) to be effective as of January 1, 2023.
- E-2 Review and consider approving the updated Accounting and Financial Policies and Procedures Manual. *(Item and manual to be distributed at the Board of Directors meeting.)*
- E-3 Review and consider approving the authorized signers and the bank accounts maintained at West America Bank.
- E-4 Review and consider approving the 2023 – 2027 CAPQuest Strategic Plan.
- E-5 Review and consider approving the revision of the Vacation Leave Accrual Payout Policy (603.09.01).
- E-6 Review and consider approving the resolution to authorize the Executive Director to sign California Department of Social Services (CDSS) contracts, subcontracts, and subsequent amendments, as applicable.

F. ADMINISTRATIVE/COMMITTEE REPORTS TO BOARD OF DIRECTORS

- F-1 Finance Committee Report – None
- F-2 Personnel Committee Report – None
- F-3 Executive Director Monthly Report – November & December 2022
- F-4 Financial Statements – November & December 2022
- F-5 Head Start Policy Council/Committee Reports
- F-6 Work Related Injury Report – November & December 2022
- F-7 CAPMC Board of Directors Attendance Report – November & December 2022
- F-8 Staffing Changes Report for November 1, 2022 – January 3, 2023

G. CLOSED SESSION

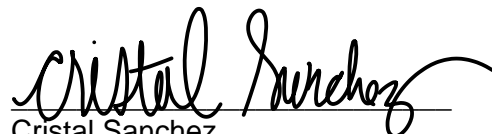
None

H. CORRESPONDENCE

- H-1 Correspondence from the Office of Head Start dated November 7, 2022 regarding enrollment reductions and conversion of Head Start slots to Early Head Start slots.
- H-2 2023 Fresno Madera Homeless Point in Time (PIT) Count Flyer
- H-3 Human Trafficking Awareness Day Flyer
- H-4 Teen Dating Violence Awareness Flyer
- H-5 Correspondence from the National Children’s Alliance Department of Grants dated January 1, 2023 regarding NCA 2023 Grant Award Notification.

I. ADJOURN

I, Cristal Sanchez, Strategic Plan Coordinator & Assistant to the Executive Director, declare under penalty of perjury that I posted the above agenda for the regular meeting of the CAPMC Board of Directors for January 12, 2023, in the Lobby of CAPMC as well as on the agency website by 5:00 p.m. on January 6, 2023.



Cristal Sanchez
Strategic Plan Coordinator &
Assistant to the Executive Director

Desired Results Summary Report

Spring Assessments for School Year 2021-2022

Community Action Partnership of Madera County



Prepared By:



www.ccr-analytics.com

Infants & Toddlers Results

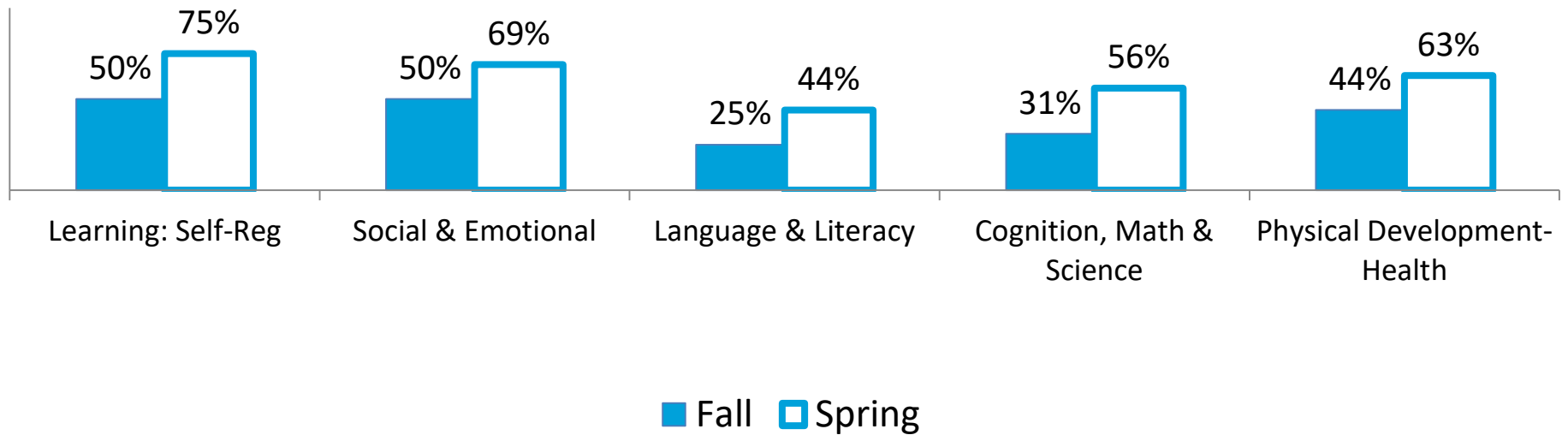
Resultados del Bebés y Niños Pequeños



DRDP Results for Infants & Toddlers

Domain Comparison for All Infants & Toddlers

Spring 2021-2022 Percentage of Children At or Above Foundation Expectations

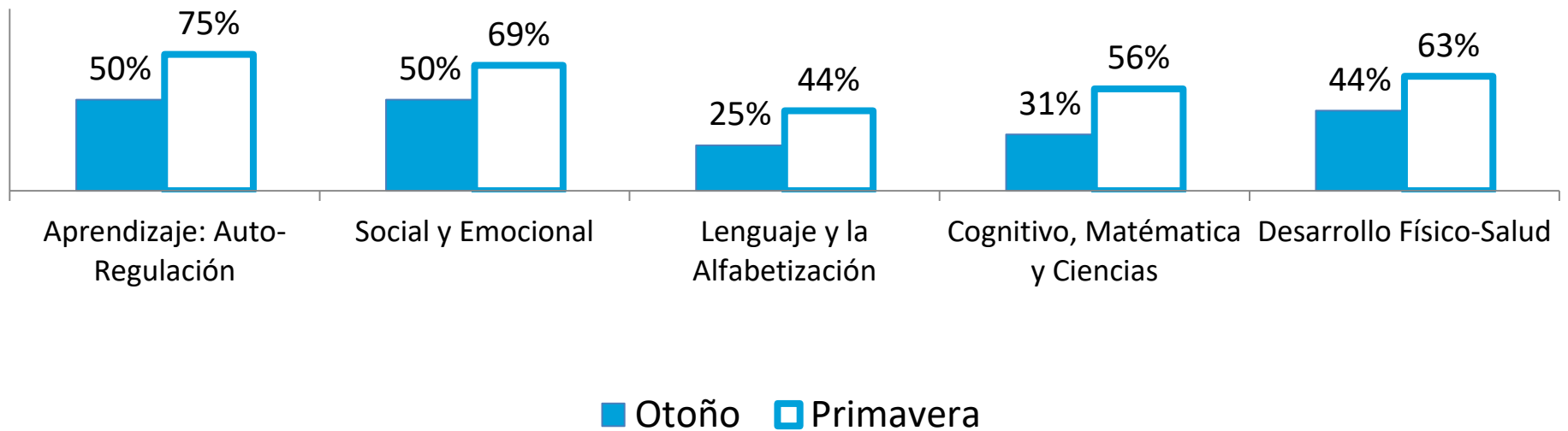


	Total
# of Children	22
Average Age (years)	1.6
% of English Language Learners	74%

Resultados del DRDP Para Bebés y Niños Pequeños

Comparación por Área de Desarrollo Para Todos los Bebés y Niños Pequeños

Primavera 2021-2022 Porcentaje de Niños En o Arriba de Expectativas de las Fundaciones



	Total
# de Niños	22
Promedio Edad (años)	1.6
% de Niños Aprendiendo el Ingles	74%

Preschoolers Results

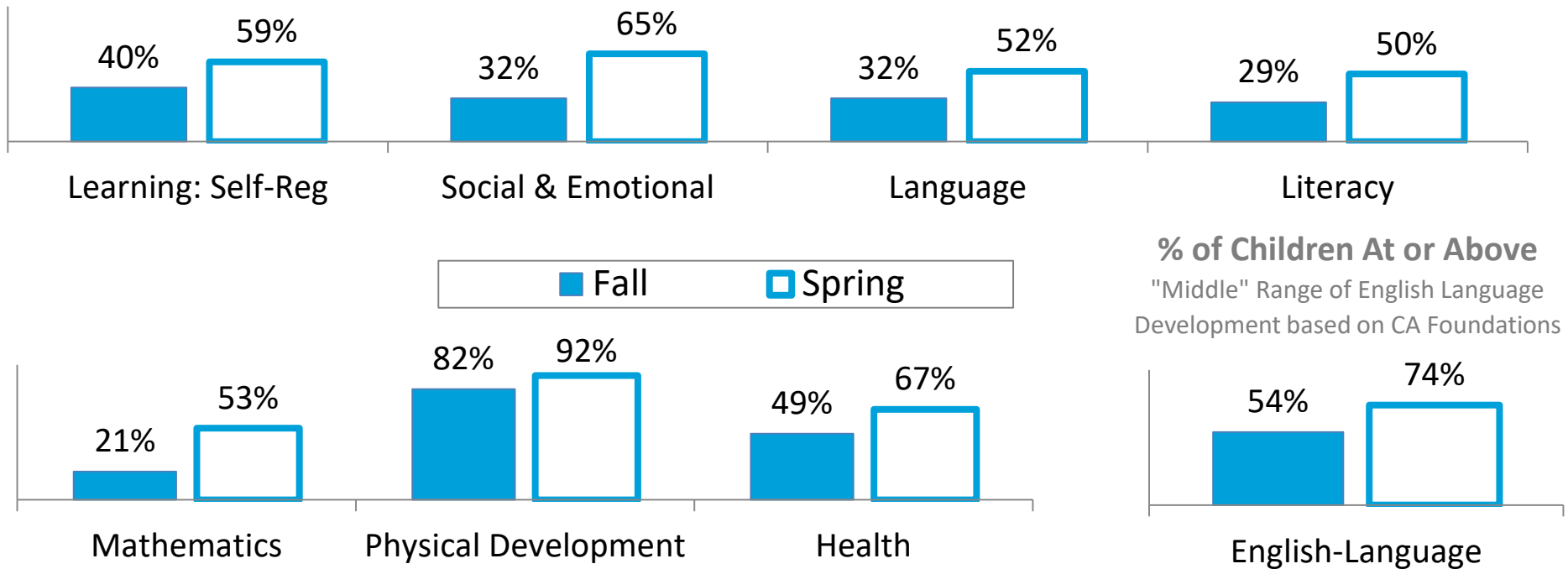
Resultados del Pre-escolares



DRDP Results for Preschoolers

Domain Comparison for All Preschoolers

Spring 2021-2022 Percentage of Children At or Above Foundation Expectations

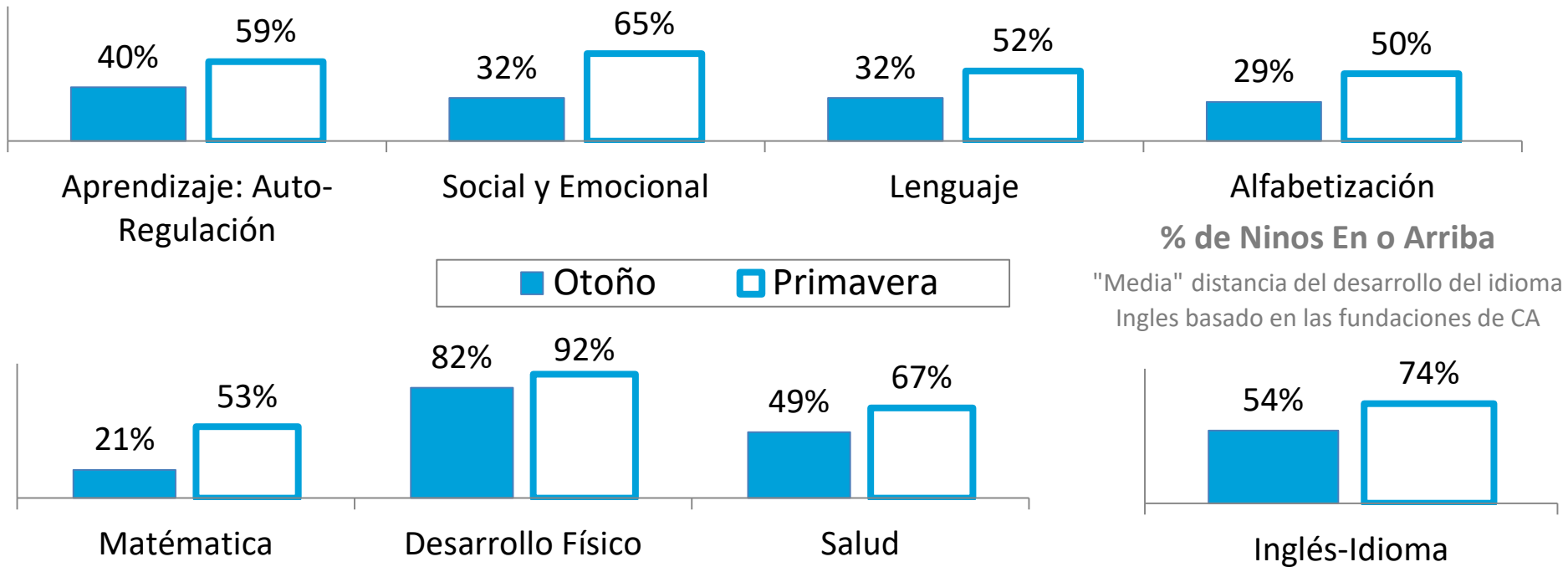


	Total
# of Children	102
Average Age (years)	4.4
% of English Language Learners	47%

Resultados del DRDP Para Pre-escolares

Comparación por Área de Desarrollo Para Todos los Pre-escolares

Primavera 2021-2022 Porcentaje de Niños En o Arriba de Expectativas de las Fundaciones

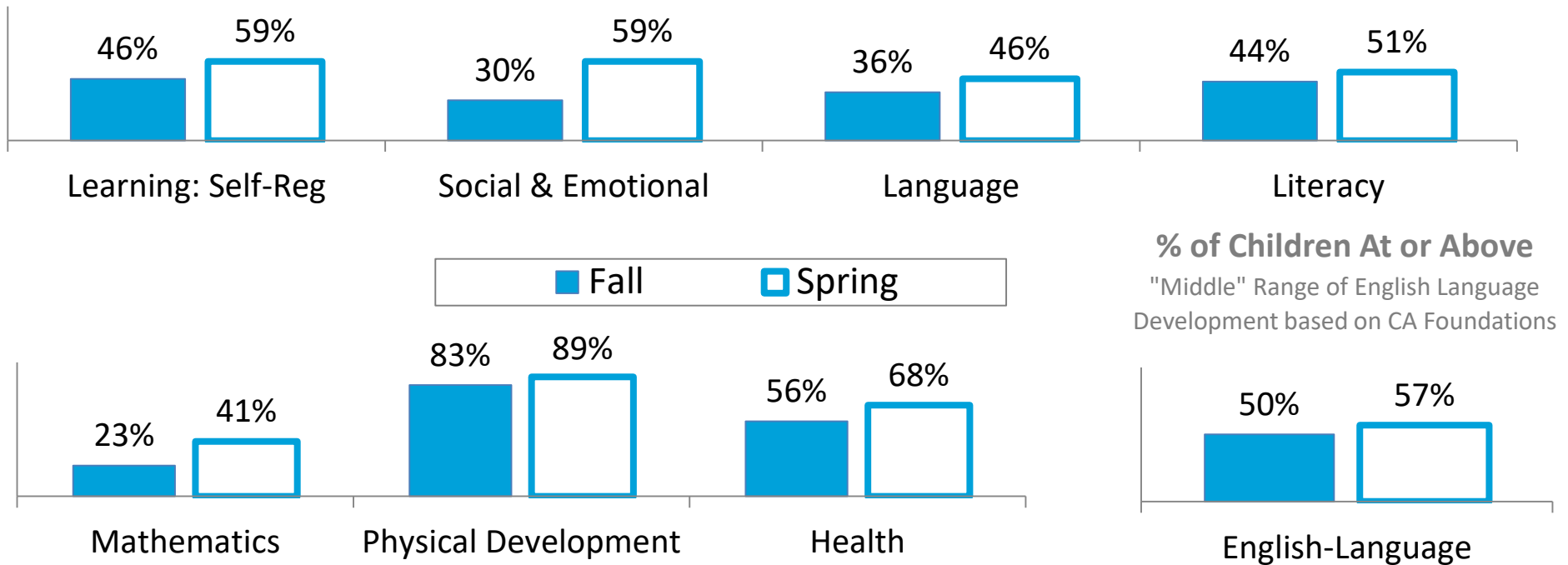


	Total
# de Niños	102
Promedio Edad (años)	4.4
% de Niños Aprendiendo el Inglés	47%

3 Yr Old (K in 2023) - DRDP Results

Domain Comparison for 3 Yr Old (K in 2023) Children

Spring 2021-2022 Percentage of Children At or Above Foundation Expectations

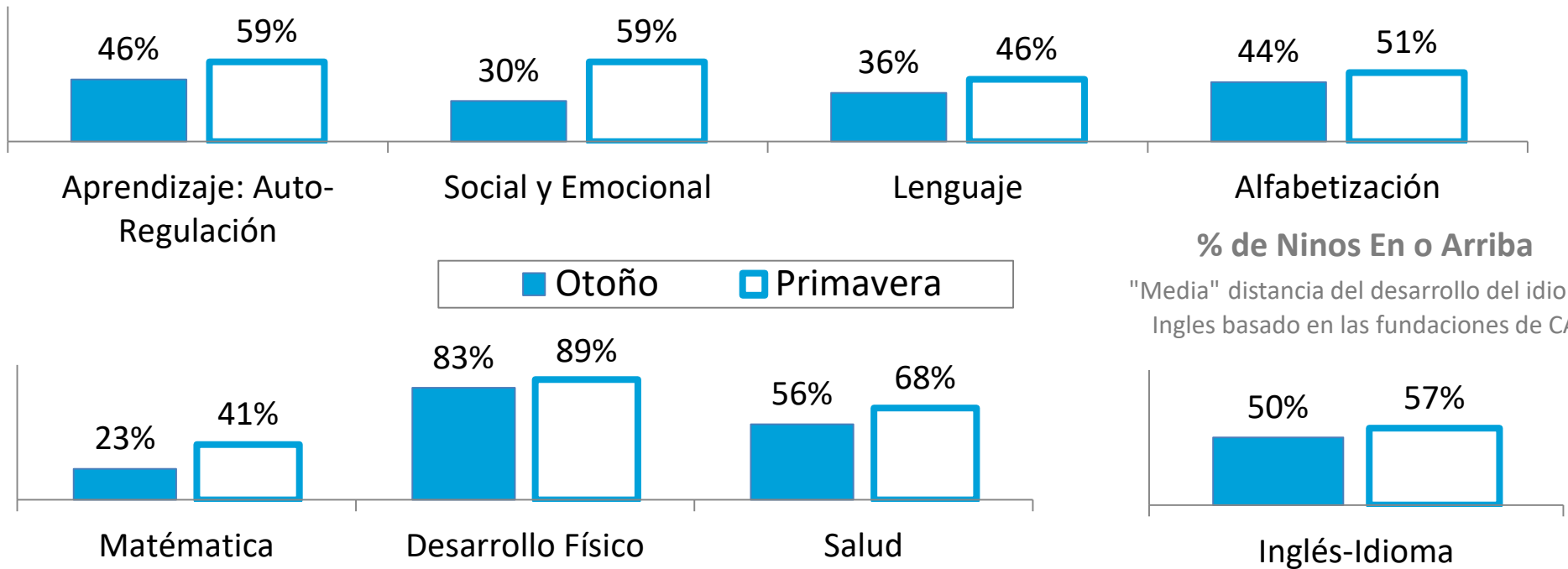


	Total
# of Children	38
Average Age (years)	3.8
% of English Language Learners	57%

3 años (K en 2023) - Resultados del DRDP

Comparación por Área de Desarrollo Para Todos los Pre-escolares

Primavera 2021-2022 Porcentaje de Niños En o Arriba de Expectativas de las Fundaciones

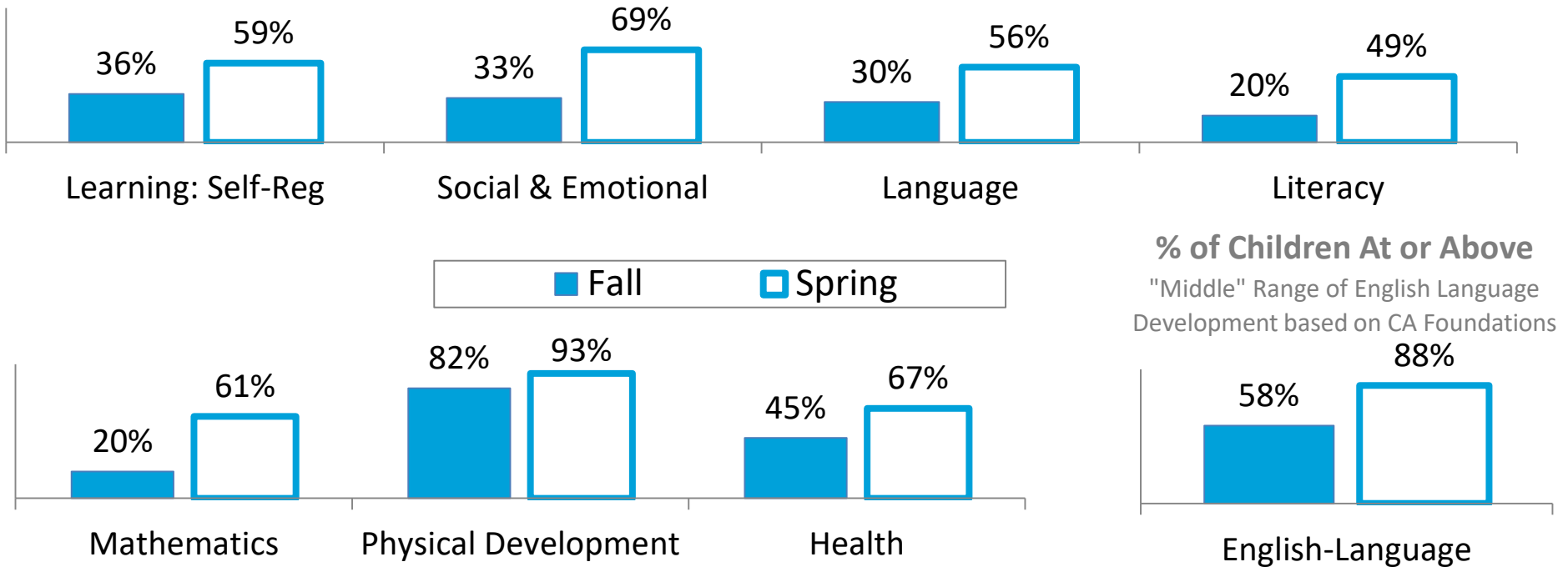


	Total
# de Niños	38
Promedio Edad (años)	3.8
% de Niños Aprendiendo el Inglés	57%

4 Yr Old (K in 2022) - DRDP Results

Domain Comparison for 4 Yr Old (K in 2022) Children

Spring 2021-2022 Percentage of Children At or Above Foundation Expectations

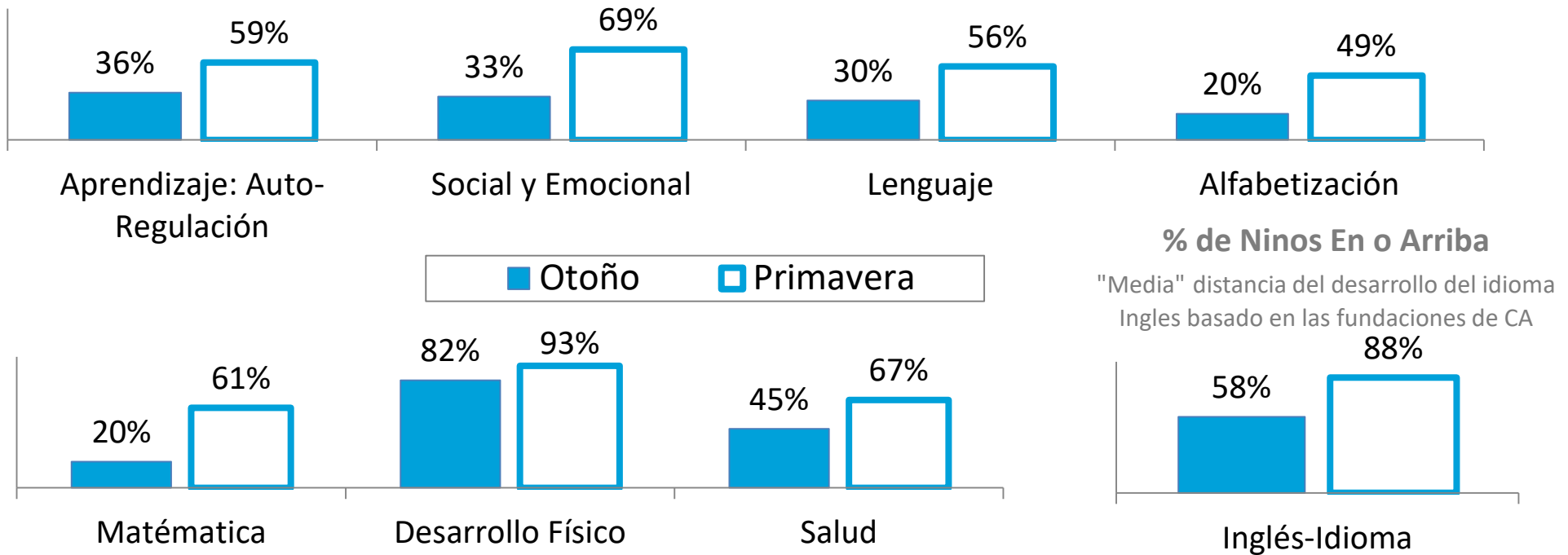


	Total
# of Children	64
Average Age (years)	4.8
% of English Language Learners	42%

4 años (K en 2022) - Resultados del DRDP

Comparación por Área de Desarrollo Para Todos los Pre-escolares

Primavera 2021-2022 Porcentaje de Niños En o Arriba de Expectativas de las Fundaciones



	Total
# de Niños	64
Promedio Edad (años)	4.8
% de Niños Aprendiendo el Inglés	42%

Actions: Do we need to make any changes based on the findings?



- Are there areas where we are doing great?
- Are there any areas where we could improve?

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
Regular Board of Directors Meeting
November 10, 2022
1225 Gill Ave Madera, CA 93637

ACTION SUMMARY MINUTES

The Board of Directors Meeting was called to order at 5:50 p.m. by Chairperson Eric LiCalsi

Members Present

Eric LiCalsi, Chair
Steve Montes
Diana Palmer
Debi Bray
Trinice Lee, HS Rep
Donald Holley
Molly Hernandez
Aurora Flores

Members Absent

Sheriff Tyson Pogue,
Secretary/Treasurer
Supervisor Leticia Gonzalez
Richard Gutierrez
Martha Garcia
David Hernandez, Vice-Chair
Deborah Martinez
Vicki Bandy

Personnel Present

Mattie Mendez
Cristal Sanchez
Daniel Seeto
Irene Yang
Ana Ibanez
Maritza Gomez-Zaragoza
Xai Vang

Public – Other Present

None

A. PUBLIC COMMENT

None

B. ADOPTION OF THE AGENDA

ADDITIONS TO THE AGENDA: Items identified after posting of the Agenda for which there is a need to take immediate action and cannot reasonably wait for the next regularly scheduled Board meeting. Two-thirds vote, or unanimous vote if quorum is less than full board, required for consideration. (Government Code 54954.2(g) (2)) Any items added to the agenda will be heard following all Discussion/Action Items (Section E).

ADOPTION OF THE AGENDA: Adoption of the agenda.

Motion: APPROVE WITH NECESSARY CORRECTIONS
(E-7 Should read – Consider *approving*)

Moved by Donald Holley, Seconded by Steve Montes

Vote: Carried Unanimously

C. TRAINING/ADVOCACY ISSUES

Head Start Performance Standards –

Eligibility, Recruitment, Selection, Enrollment, and Attendance (ERSEA)

Presented by: Maritza Gomez-Zaragoza, Head Start Director

D. BOARD OF DIRECTOR'S CONSENT CALENDAR

All items listed under Consent Calendar are considered to be routine and will be enacted by one motion. For discussion of any Consent Item, it will be made a part of the Discussion Items at the request of any member of the Board or any person in the audience.

- D-1 Review and consider approving the Minutes of the Regular Board of Directors Meeting – October 13, 2022.
- D-2 Review and consider approving the Minutes of the Madera Migrant/Seasonal Head Start Policy Council Committee Meeting – October 11, 2022.
- D-3 Review and consider approving the Minutes of the Fresno Migrant/Seasonal Head Start Policy Council Committee Meeting – October 12, 2022.
- D-4 Review and consider approving the Minutes of the Madera/Mariposa Regional & Early Head Start Policy Council Committee Meeting – October 6, 2022.
- D-5 Review and consider accepting the Bank of America Credit Card Statements:
- October 2022
- D-6 Review and consider accepting the American Express Credit Card Statement and All Other Credit Card Statements:
- August 2022
 - September 2022
- D-7 Review and consider approving the following **Madera/Mariposa Regional Head Start** Reports:
- Monthly Enrollment Report – September 2022
 - In-Kind Report – September 2022
 - CACFP Program Report – September 2022
- D-8 Review and consider approving the following **Madera Early Head Start** Reports:
- Monthly Enrollment Report – September 2022
 - In-Kind Report – September 2022
- D-9 Review and consider approving the following **Madera Migrant/Seasonal Head Start** Reports:
- Monthly Enrollment Report – September 2022
 - In-Kind Report – September 2022

- CACFP Program Report – September 2022
 - Program Information Report (PIR) – September 2022
- D-10 Review and consider approving the following **Fresno Migrant Head Start** reports:
- Monthly Enrollment Report – September 2022
 - In-Kind Report – September 2022
 - CACFP Program Report – September 2022
- D-11 Review and consider accepting Fresno Migrant & Seasonal Head Start's 2021-2022 Program Information Report (PIR)
- D-12 Review and consider accepting the Madera Migrant/Seasonal Migrant & Seasonal Head Start's 2021-2022 Program Information Report (PIR)
- D-13 Review and consider accepting the Regional Head Start's 2021-2022 Program Information Report (PIR)
- D-14 Review and consider approving the California State Preschool 2022-2023 Program Philosophy, Goals and Parent Handbook.
- D-15 Review and consider approving the 2022-2023 Madera/Mariposa Regional and Early Head Start Annual Self-Assessment Procedure.
- D-16 Review the C-22-026 Community Services Block Grant Monitoring Review outcomes.
- D-17 Review the Madera County Child Advocacy Center Report for October 2022. (Informational Only)
- D-18 Review the Child Care Alternative Payment and Resource & Referral Program Report for October 2022. (Informational Only)
- D-19 Review the Community Services Program Report for October 2022. (Informational Only)
- D-20 Review the Homeless Engagement for Living Program (H.E.L.P) Center Report for October 2022. (Informational Only)

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Steve Montes

Vote: Carried Unanimously

E. DISCUSSION / ACTION ITEMS

E-1 Review and consider approving the carry-over funds from the 2020 – 2021 Regional Head Start Basic Grant to the 2022 – 2023 Grant year beginning June 1, 2022.

Martiza Gomez-Zaragoza, Head Start Director, presented regarding the carry-over funds from the 2020 – 2021 Regional Head Start Basic Grant to the 2022 – 2023 Grant year beginning June 1, 2022. The carry-over funds will be utilized to purchase equipment such as vision and hearing screening machines and a vehicle for the maintenance team. The remaining funds will be used to make facilities repairs.

Motion: APPROVE AS PRESENTED

Moved by Trinice Lee, Seconded by Debi Bray

Vote: Carried Unanimously

E-2 Review and approve submission of the 2021 – 2023 CRRSA and ARP Covid-19 budget revisions to Stanislaus County Office of Education.

Maritza Gomez-Zaragoza, Head Start Director, presented regarding the submission of the 2021 – 2023 CRRSA and ARP Covid-19 budget revisions to Stanislaus County Office of Education. CRRSA and ARP to transfer funds from Supplies, Other and Indirect categories to Personnel and Fringe for increase in staff overtime to clean and disinfect classrooms from difficulties in replacing prior custodial service. ARP to transfer funds from Supplies to Other and Equipment categories for building maintenance and repairs costs due to purchase emergency air conditioner at Pomona Head Start Center, to install burglar alarm for Head Start office and resurface playground at Los Niño Head Start Center, to replace a mature commercial freezer and to replace five hearing screening machines.

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Aurora Flores

Vote: Carried Unanimously

E-3 Review and consider ratifying the submission of the 2023 – 2024 Housing and Urban Development renewal contract for the Shunammite Place.

Ana Ibanez, Community Services Program Manager, presented regarding the submission of the 2023 – 2024 Housing and Urban Development renewal contract for the Shunammite Place. The target population to be served is chronic homeless individuals and/or families with disabilities who have either come from an emergency shelter, or a place not meant for human habitation such as the streets or riverbeds. This type of housing is secured by a master lease for apartment units and houses that are located in the City of Chowchilla, City of Madera and County of Madera. The program will also provide supportive services.

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Steve Montes

Vote: Carried Unanimously

E-4 Review and consider ratifying the submission of the Special Notice of Funding Opportunity to Address Unsheltered and Rural Homelessness Competition application.

Ana Ibanez, Community Services Program Manager, presented regarding the submission of the Special Notice of Funding Opportunity to Address Unsheltered and Rural Homelessness Competition application. If the FMCoC application is successful, the Coordinated Entry Supportive Services Project will be administered by the Community Action Partnership of Madera County Inc.'s Community Services Department with guidance provided by the Community Services Program Manager and the Homeless Coordinator to oversee the day-to-day activities. Areas served will be the City of Chowchilla, City of Madera and County of Madera. Individuals and families who contact the HELP Center will receive assistance connecting them to community resources including housing.

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Steve Montes

Vote: Carried Unanimously

E-5 Review and consider ratifying the submission of Housing and Urban Development Homeless Coordinate Entry Supportive Services for Madera County Homeless Engagement for Living Program (HELP) Center.

Ana Ibanez, Community Service Program Manager, presented regarding the submission of Housing and Urban Development Homeless Coordinate Entry Supportive Services for Madera County Homeless Engagement for Living Program (HELP) Center. Coordinated Entry is a community wide process developed to ensure all people experiencing a housing crisis are engage, assessed and connected to the most appropriate housing and services intervention. The Coordinated Entry System (CES) for individuals and families coordinates supportive services and housing resources across Madera County to form a collaborative, network that connects homeless individuals and households to services and housing. If the project is funded by HUD, the Coordinated Entry Supportive Services HELP Center Project will be administered by Community Action Partnership of Madera County's Community Services Department with guidance provided by the Community Services Program Manager and the Homeless Coordinator will oversee the day-to-day activities.

Motion: APPROVE AS PRESENTED

Moved by Steve Montes, Seconded by Donald Holley

Vote: Carried Unanimously

E-6 Review and consider ratifying submission of the 2023 Low Income Home and Energy Assistance Program (LIHEAP) Local Plan.

Ana Ibanez, Community Services Program Manager, presented regarding the submission of the 2023 Low Income Home and Energy Assistance Program (LIHEAP) Local Plan. Funding for the 2023 LIHEAP program will assist 75 households with weatherization, 13 households with wood/propane/oil, 178 households with Fast Track emergency assistance for PG&E, and 522 households with a regular PG&E bill. The approved plan helps to ensure we are serving the most vulnerable populations first.

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Steve Montes

Vote: Carried Unanimously

E-7 Review and consider approving the submission of the 2023 Community Services Block Grant (CSBG) Application.

Ana Ibanez, Community Services Program Manager, presented regarding the submission of the 2023 Community Services Block Grant (CSBG) Application. CAPMC is one of 60 private non-profit and local government organizations referred to as eligible entities that receive CSBG funding. This network of eligible entities administer programs that assist low-income individuals and families with attaining the skills, knowledge, and motivation necessary to achieve self-sufficiency.

Motion: APPROVE AS PRESENTED

Moved by Steve Montes, Seconded by Donald Holley

Vote: Carried Unanimously

E-8 Review and consider ratifying the request made to the Community Corrections Partnership Executive Committee for the replacement of the recording and observation system utilized by the Madera County Child Forensic Interview Team (CFIT) at the Child Advocacy Center.

Mattie Mendez, Executive Director, presented regarding the request made to the Community Corrections Partnership Executive Committee for the replacement of the recording and observation system utilized by the Madera County Child Forensic Interview Team (CFIT) at the Child Advocacy Center. CAPMC submitted a proposal to cover the cost of replacing the CFIT recording/observation system to the Community Corrections Partnership (CCP) Executive Committee. The CCP Executive Committee awarded the full requested amount to CAPMC at the regular CCP Executive Committee meeting held on October 26, 2022. The CAC will contact Intelligent Video Solutions and CDW-G to initiate the contract process and schedule the installment of the new system. Once the installment process is completed, the CAC will schedule formal training for the MDT and establish access credentials for the appropriate team members.

Motion: APPROVE AS PRESENTED

Moved by Debi Bray, Seconded by Steve Montes

Vote: Carried Unanimously

E-9 Review and consider accepting the 403(b) audit report for the year ended December 31, 2021.

Daniel Seeto, Chief Financial Officer, presented regarding the 403(b) audit report for the year ended December 31, 2021. The agency is required to have an independent audit for its 403(b) pension plan to comply with the Department of Labor Regulations. Brown Armstrong Accountancy Corporation, CPAs prepared the audit report on the financial statements for the year ended December 31, 2021. Recommend that the Board of Directors accept the audit report and the related financial statements for the period ended December 31, 2021.

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Aurora Flores

Vote: Carried Unanimously

F. ADMINISTRATIVE/COMMITTEE REPORTS TO BOARD OF DIRECTORS

- F-1 Finance Committee Report – None
- F-2 Personnel Committee Report – None
- F-3 Executive Director Monthly Report – October 2022
- F-4 Financial Statements – October 2022
- F-5 Head Start Policy Council/Committee Reports
- F-6 Work Related Injury Report – October 2022
- F-7 CAPMC Board of Directors Attendance Report – October 2022
- F-8 Staffing Changes Report for October 1 – October 31, 2022

G. CLOSED SESSION

None

H. CORRESPONDENCE

- H-1 Child's Advocacy Center (KC) Intent to Fund Letter dated October 28, 2022 from the California Office of Emergency Services (CalOES).

I. ADJOURN

Chairperson Eric LiCalsi adjourned the Board of Directors meeting at 6:17 p.m.

Motion: APPROVE AS PRESENTED

Moved by Donald Holley, Seconded by Aurora Flores

Vote: Carried Unanimously

Community Action Partnership of Madera County
Madera Migrant/Seasonal Head Start Executive Policy Council Meeting
Tuesday, November 8, 2022

Minutes

The Madera Migrant/Seasonal Executive Policy Committee called to order at 5:35 p.m. by Margarita Cruz Santiago.

Committee Members Present

Yadira Alvarado
Fabiola Rendon
Margarita Cruz Santiago

Committee Members Absent

Ramon Garcia

Personnel Present

Maritza Gomez-Zaragoza, Head Start Program Director
Jissel Rodriguez, Executive Administrative Assistant
Maribel Aguirre, Parent and Governance Specialist

Others

None

A. Public Comment

None.

B. Training

None.

C. Adoption of the Agenda

C-2 Margarita Cruz Santiago asked for a motion to approve the agenda as presented. Motion made by Yadira Alvarado, seconded motion by Fabiola Rendon to approve the agenda as presented. The motion approved unanimously.

D. Adjourn to Closed Session - None

E. Approval of Minutes

E-1 – Margarita Cruz Santiago requested a motion to approve the minutes of the meeting on October 11, 2022. Motion made by Fabiola Rendon, seconded motion by Yadira Alvarado to approve the minutes of the meeting. The motion approved unanimously.

F. Discussion / Action Items –

F-1 Review the Madera Migrant/Seasonal Head Start Program Information Report for 2021-2022 – Ms. Gomez-Zaragoza mentioned how the internal dispute is used in case both parties cannot agree with on an action item. It has guidelines on how it would proceed.

F-2 Review and approve submission of the Community Action Partnership of Madera County's 2021-2023 CRRSA and ARP Covid-19 budget revisions to Stanislaus County Office of Education – Ms. Gomez-Zaragoza mentioned these

were funds that SCOE gave the program for 2021-2023. The funds will be used to cover overtime staff have used to stay and clean the sites. A portion of the funds will be used to purchase a 3-door freezer, an alarm system, replacement of an air conditioner, and replacement of playground blue tiles.

Margarita Cruz Santiago requested a motion to approve the Community Action Partnership of Madera County's 2021-2023 CRRSA and ARP Covid-19 budget revisions to Stanislaus County Office of Education. Fabiola Rendon made the first motion, seconded by Yadira Alvarado. Motion carried unanimously.

G. Administrative Reports

G-1 Staff Changes (October 2022) – Ms. Aguirre reviewed the staffing changes for October.

G-2 Bank of America Credit Card Account Statement – Agency and other credit cards: (October 2022) – Ms. Aguirre reviewed the charges for the month. There were no questions about the charges.

G-3 Budget Report (September 2022) – Ms. Aguirre reviewed the budget for September.

G-4 In-kind Report (September 2022) – Ms. Aguirre reviewed the In-kind percentage which is at 49.46%.

G-5 Report of enrollment in the program and attendance report (September 2022) – Ms. Aguirre went over the enrollment for the MHS programs and the attendance.

G-6 CACFP Monthly Report (September 2022) – Ms. Aguirre reviewed CACFP and noted that the reimbursement for the month of May was \$22,041.06 for 8,125 meals. There were no questions.

G-7 PIR Program Information Monthly Report (September 2022) – This report provides information and data about the program. This information is presented to the Head Start Office to show that there is a need for the Head Start program in our community.

H. Policy Committee Members Reports

H-1 Center Reports – Ms. Gomez-Zaragoza: mention enrollment is low we currently have a lot of babies and 2 years old.

H-2 Board of Directors Report – None. Items approved during tonight's meeting will be presented to the Board for approval.

H-3 Active Supervision, Challenges and Best Practices Report – Ms. Gomez-Zaragoza mentioned to ask the parents to double check the gates are closed. In addition, if a teacher is not properly supervising the children to bring it up to the Center Director.

I. Correspondence

I-1 Information Memorandum from the Office of Head Start regarding *Fiscal Year 2023 Monitoring Process for Head Start and Early Head Start Recipients*; Issuance Date: 10/21/2022

J. Future Agenda Items

- J-1 2021-2022 Annual Report
- J-2 Training – 2021-2022 Child Outcomes
- J-3 Budget Revision (If Applicable)

K. Adjournment

Margarita Cruz Santiago requested a motion to adjourn the session. Motion made by Fabiola Rendon to adjourn the meeting at 6:07 p.m., in the afternoon, seconded by Yadira Alvarado. Motion approved unanimously.

Community Action Partnership of Madera County
Fresno Migrant/Seasonal Head Start Policy Council Meeting
Wednesday, November 9, 2022

Minutes

The Fresno Migrant/Seasonal Policy Committee called to order at 5:34 p.m. by Nadya Luvian.

Committee Members Present

Marianayelly Angeles
Nadya Luvian
Irma Alvarez Solorzano
Ivette Oregon
Patricia Hernandez

Committee Members Absent

Angelica Garcia
Aurora Flores
Anabel Torres

Personnel Present

Maritza Gomez-Zaragoza, Head Start Program Director
Jissel Rodriguez, Executive Administrative Assistant
Maribel Aguirre, Parent and Governance Specialist
Olga Moreno, Area Manager

Others

None

A. Public Comment

None

B. Training

CLASS: Ms. Moreno explained that CLASS is a tool that teachers use to observe children and see where the program can support staff and how teachers can support children and parents.

C. Adoption of the Agenda

Nadya Luvian asked for a motion to approve the agenda as presented. Motion made by Marianayelly Angeles, seconded motion by Ivette Oregon to approve the agenda as presented. The motion approved unanimously.

D. Adjourn to Closed Session - None

E. Approval of Minutes

E-1 – Nadya Luvian requested a motion to approve the minutes of the meeting on October 12, 2022. There was a correction on the spelling on a PC members name. Motion made by Ivette Oregon, seconded motion by Marianayelly Angeles to approve the minutes of the meeting. The motion approved unanimously.

F. Discussion / Action Items –

F-1 Review and consider accepting Fresno Migrant & Seasonal Head Start's 2021-2022 Program Information Report (PIR).

F-2 Update on Parlier – Casa Castellanos Center Ms. Gomez mentioned how the center will be closed next season. We are working on getting a new location.

G. Administrative Reports

G-1 Staff Changes – None.

G-2 Bank of America Credit Card Account Statement – Agency and other credit cards: (October 2022) – Ms. Aguirre reviewed the charges for October. There were no questions about the charges.

G-3 Budget Report (September 2022) – Ms. Aguirre reviewed the budget for the month of September.

G-4 In-kind Report (September 2022) – Ms. Aguirre reviewed the In-kind percentage, which is at 10.45%.

G-5 Report of enrollment in the program and attendance report (September 2022) – Ms. Aguirre went over the enrollment for the FMHS programs and the attendance.

G-6 CACFP Monthly Report (September 2022) – Ms. Aguirre reviewed CACFP and noted that the reimbursement for the month of September was \$23,361.58 for 8,867 meals. There were no questions.

H. Policy Committee Members Reports

H-1 Center Reports – **Nadya** (Mendota) – The CD and advocate did an end of the year event where they had little hats.

H-2 Board of Directors Report – None. Items approved during tonight's meeting will be presented to the Board for approval.

H-3 Active Supervision, Challenges and Best Practices Report – Ms. Gomez-Zaragoza mentioned to ask the parents to double check the gates are closed. In addition, if a teacher is not properly supervising the children to bring it up to the Center Director.

I. Correspondence

I-1 **Information Memorandum** from the Office of Head Start regarding Office of Head Start *Reporting Child Health and Safety Incidents*; *Issuance Date: 09/27/2022.*

J. Future Agenda Items

None.

K. Adjournment

Nadya Luvian requested a motion to adjourn the session. Motion made by Ivette Oregon to adjourn the meeting at 6:22 p.m., in the afternoon, seconded by Irma Alvarez. Motion approved unanimously.

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
Madera/Mariposa Regional & Early Head Start Policy Council Committee Meeting
Thursday, November 3, 2022
MINUTES

The Madera/Mariposa Regional & Early Head Start Policy Council Committee meeting was called to order by at Trinice Lee 5:34 p.m.

Committee Members Present

Connie Hernandez
Jeff Blalock
Ana Rodriguez
Alma Hernandez
Tania Martinez
April Hopkins
Patricia Trevino
Trinice Lee
Karen Castillo
Ericka Iniquez

Committee Members Absent

Martha Garcia
Alvaro Rodriguez
Berenice Cruz

Personnel Present

Maritza Gomez-Zaragoza, Deputy Director of Direct Services
Jissel Rodriguez, Executive Administrative Assistant
Maribel Aguirre, Parent and Governance Specialist

ROLL CALL

A. **PUBLIC COMMENT** – None.

B. **TRAINING** – None.

C. **ADOPTION OF THE AGENDA**

C-2 Trinice Lee asked for the motion to approve the agenda as presented. Motion made by April Hopkins, seconded by Patricia Trevino, to approve the agenda as presented. Motion carried unanimously.

D. **ADJOURN TO CLOSED SESSION** – None

E. **APPROVAL OF MINUTES**

E-1 Minutes Madera/Mariposa Regular Regional Head Start Policy Council Meeting – October 6, 2022. Motion made by Joanna Reducindo, seconded motion by Ana Rodriguez. Motion carried unanimously.

F. **DISCUSSION / ACTION ITEMS**

F-1 Review and consider approving the 2022-2023 Bylaws for the Madera/Mariposa Regional and Early Head Start Policy Council – Ms. Aguirre reviewed the finalized Bylaws and each article. No suggestions or changes were changed at the time.

Trinice Lee requested a motion to approve approving the 2022-2023 Bylaws for the Madera/Mariposa Regional and Early Head Start Policy Council. Amber Pickett made the first motion, seconded by Joanna Reducindo. Motion carried unanimously.

F-2 Review and consider approving Madera/Mariposa Regional and Early Head Start Annual Self-Assessment Procedure – Ms. Gomez-Zaragoza mentioned how our program will be conducting a self-assessment (audit) to ensure we are in compliance. After the review, we will be looking for any findings, recommendations, and strengths.

Trinice Lee requested a motion to approve the Madera/Mariposa Regional and Early Head Start Annual Self-Assessment Procedure. Joanna Reducindo made the first motion, seconded by April Hopkins. Motion carried unanimously.

F-3 Review the Madera/Mariposa Regional Head Start and Early Head Start Program Information Report for 2021-2022 – Ms. Gomez-Zaragoza explained that PIR is how we collect our data for the program year. The primary goal is to ensure that children leave with a medical home. She reviewed different areas.

F-4 Review and consider approving CAPMC California State Preschool 2022-2023 Program Philosophy, Goals and Parent Handbook – Ms. Aguirre explained how Madera Head Start has seven sites that are state preschools. She went over the all areas

Trinice Lee requested a motion to approve the CAPMC California State Preschool 2022-2023 Program Philosophy, Goals and Parent Handbook. Joanna Reducindo made the first motion, seconded by April Hopkins. The motion carried unanimously.

F-5 Review and consider approving the carry-over funds the 2020-2021 Regional Head Start Basic Grant to the 2022-2023 Grant year beginning June 1, 2022 - Ms. Gomez-Zaragoza mentioned that due to centers being closed in 2020 there was money left over. Since it is within the 5-year grant cycle, we are able to request carry-over. The funds will be used to replace equipment and repairs for various centers.

Trinice Lee requested a motion to approve the carry-over funds the 2020-2021 Regional Head Start Basic Grant to the 2022-2023 Grant year beginning June 1, 2022. Joanna Reducindo made the first motion, seconded by April Hopkins. The motion carried unanimously.

F-6 Nominate and Elect interested Policy Council members to serve on as officers; as per By-Laws, Article 10, Section 1 and Article 11, Section 1 – Ms. Gomez-Zaragoza mentioned that the nomination will be postponed for the next policy committee meeting.

G. ADMINISTRATIVE REPORTS

G-1 Staffing Changes (September & October 2022) – Ms. Aguirre went over the staffing changes for September and October.

G-2 Bank of America Business Card Monthly Credit Card Statement and all other Credit Card Expenses (October 2022) – Ms. Aguirre reviewed the credit card expenses. No questions were asked.

G-3 Budget Status Reports (September 2022) – Ms. Aguirre reviewed the current budget.

G-4 In-Kind Report (September 2022) – Ms. Aguirre reviewed the in-kind percentages for the Regional and Early programs.

G-5 Program Enrollment & Attendance Report (September 2022) – Ms. Aguirre went over the enrollment and attendance report.

G-6 CACFP Monthly Report (September 2022) – Ms. Aguirre reviewed CACFP and noted that the reimbursement for the month of September was \$17,247.66 for 5,318 meals. There were no questions.

H. POLICY COMMITTEE MEMBER REPORTS

H-1- Center Report – Trinice (VW) – She trying to think of ways to encourage parents to attend meetings. During the last parent meeting, they discussed about bankruptcies.

H-2- BOD report – All items presented today will be presented at the next board meeting.

H-3 Active Supervision, Challenges and Best Practices Report – Ms. Gomez-Zaragoza review I-1 regarding supervision.

I. CORRESPONDENCE

I-1 Information Memorandum from the office of Head Start regarding *Reporting Child Health and Safety Incidents; Issuance Date: 09/27/2022*

J. FUTURE AGENDA ITEMS

J-1 2022-2023 Community Assessment Update

J-2 2022-2023 Goals and Objectives Update

J-3 Training – Parent Curriculum Outcomes

K. ADJOURNMENT

Trinice Lee asked for a motion to adjourn the meeting at 6:40 p.m. Motion made by Amber Pickett, and seconded by April Hopkins. Motion carried unanimously.

**Bank of America Business Card
Credit Card Charges**

November 2022 Statement

Mattie Mendez / Administration

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
10/07/2022	MOVIES MADERA	No	Staff Wellness	\$729.00	200.0-6875-2.0-000-90	Yes
10/09/2022	MAILCHIP	No	Newsletter Software (IT)	\$59.00	200.0-6130-2.0-000-00	Yes
10/12/2022	AMAZON	No	Program Supplies - Disinfectant Wipes	\$104.92	200.0-6130-2.0-000-90	Yes
10/14/2022	DOOR DASH TOGOS	No	Housing the Homeless Committee Meeting	\$176.16	200.0-6121-2.0-000-90	Yes
10/18/2022	AMAZON	No	Staff Wellness Activities Supplies	\$29.75	200.0-6130-2.0-000-90	Yes
10/18/2022	AMAZON	No	Staff Wellness Activities Supplies	\$183.49	200.0-6130-2.0-000-90	Yes
10/18/2022	STORMAX OF MADERA	No	Shunammite Place Storage Fees	\$641.00	224.07240-2.0-000-60	Yes
10/19/2022	AMAZON	No	Staff Wellness Activities Supplies	\$29.22	200.0-6130-2.0-000-90	Yes
10/19/2022	AMAZON	No	Staff Wellness Activities Supplies	\$77.40	200.0-6130-2.0-000-90	Yes
10/20/2022	CHIPOTLE ONLINE	No	CAPQUEST Strategic Planning Session Working Lunch	\$182.60	200.0-6121-2.0-000-90	Yes
10/21/2022	VALLARTA	No	Outreach Materials for Community Services Department	\$30.21	224.07240-2.0-000-60	Yes
10/28/2022	BATTER UP PANCAKES	No	Fresno Migrant Seasonal Head Start Center Director Meeting	\$308.99	331.0-6121-2.0-000-00	Yes
11/02/2022	MENTIMETER BASIC	No	Interactive Presentation Software (Administration)	\$143.88	200.0-6130-2.0-000-90	Yes
			Total	\$2,695.62		

Bank of America Business Card
Credit Card Charges

November 2022 Statement

Xai Vang / Information Technology

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
11/9/2022	NCH Software	N/A	Video Capture Software	\$ 122.93	200.0-6112-2.0-000-90	Yes
11/10/22	Flywheel	N/A	Website Hosting for CAPMC	\$ 30.00	200.0-6112-2.0-000-90	Yes
11/14/22	Pro Acoustics	N/A	Speakers for HS Conference Center	\$ 647.96	311.0-6112-3.0-000-00 321.0-6112-3.0-000-00	Yes
			Total	\$ 800.89		

**Bank of America Business Card
Credit Card Charges**

November 2022 Statement

Irene Yang / Human Resources

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
10/4/2022	Heavenly Freeze	No	Wellness Event deposit	155.25	200.0-1410-0.0-000-00	Yes
10/7/2022	Heavenly Freeze	24285	Wellness Event on 10/7/2022	520.00	200.0-1410-0.0-000-00	Yes
10/10/2022	Biometrics4all, Inc.	No	Livescan relay fees	0.75 0.75 2.25 6.75	200.0-6852-2.0-000-90 331.0-6852-3.3-000-00 311.0-6852-3.1-000-00 321.0-6852-3.2-000-00	Yes
10/1/2022	Indeed	No	October 2022 advertising for job openings	205.00 120.00 110.00 64.00	200.0-6852-2.0-000-90 272.0-6852-2.7-000-00 331.0-6852-3.3-000-00 533.0-6852-5.0-000-00	Yes
TOTAL:				1,184.75		

**Bank of America Business Card ending 8462
Credit Card Charges**

November 2022 Statement
Ana Ibanez / Community Services

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
10/14/2022	DRI*Gallup	No	Clifton Strengths Training	39.99	208.0-6742-2.0-000-00	Yes
10/20/2022	Steve's Chevrolet	No	Floor mats for LIHEAP PU	207.24	208.0-6640-2.0-000-00	Yes
10/24/2022	DollarTree	No	Outreach Decorations	24.46	225.0-6130-2.0-000-00	Yes
10/24/2022	Family Dollar	No	Outreach Decorations	4.06	225.0-6130-2.0-000-00	Yes
10/24/2022	Rite Aide	No	Outreach Decorations	28.20	225.0-6130-2.0-000-00	Yes
11/1/2022	Convenience Kits	24271	Hygiene Kits	1,135.44	224.0-6130-2.0-000-80	Yes
11/1/2022	Chevron	No	Refuel agency vehicle	71.38	208.0-6610-2.0-000-00	No
Total				\$1,510.77		

**Platinum Plus Business Card
Credit Card Charges**

November Statement

Jennifer Coronado / Victim Services Center

Date of Transaction	PO NUM	Name of Vendor	Description	Amount	Account Charged	Receipt
10/13/22		Madera Auto Center	Vehicle #169 maintenance	\$254.88	501.0-6640-5.0-000-00	Yes
10/27/22		Zoom Video Communications Inc.	Annual subscription	\$29.98	500.0-6130-5.0-000-00	Yes
				\$29.98	501.0-6130-5.0-000-00	
				\$29.98	508.0-6130-5.0-000-00	
				\$29.98	531.0-6130-5.0-000-00	
				\$29.98	533.0-6130-5.0-000-00	
Total				\$404.78		

MBNA America Business Card
 Credit Card Charges
November / noviembre 2022 Statement
Maritza Gomez / Madera Migrant Head Start

Date of Transaction	Purchase Order #	Name of Vendor	Description	Amount	Account Charged	Receipt
10/11/2022	NA	Round Table	MHS PC Meal	\$77.85	321.0-7116-3.2-000-00	Yes
10/14/2022	NA	American Red Cross	CPR certificates for Madera staff	\$105.00	321.0-6110-3.2-000-00	Yes
10/16/2022	NA	Round Table	Rebates for MHS PC meal	-\$3.11	321.0-7116-3.2-000-00	
10/19/2022	NA	Zoom	Video Conferencing system	\$7.79	321.0-6130-3.2-000-00 52%(\$7.79)	Yes
10/19/2022	NA	Teachstone	CLASS Pre-school recertification	\$63.75	320.0-6742-3.2-000-00 51%(\$63.75)	Yes
10/24/2022	NA	Chevron	Gas for a vehicle	\$49.97	321.0-6610-3.2-000-00	Yes
10/26/2022	NA	Chevron	Gas for a vehicle	\$39.11	321.0-6610-3.2-000-00	Yes
10/27/2022	24219	Hyatt Hotel	Hotel for the Health Institute Conference	\$700.05	320.0-6714-3.2-000-00	Yes
10/27/2022	24219	Hyatt Hotel	Hotel for the Health Institute Conference & Overnight parking charges	\$364.03 \$67.08	320.0-6714-3.2-000-50 52% (\$364.03) 321.0-6714-3.2-000-00 52% (\$67.08)	Yes
10/31/2022	24148	Becker's School Supplies	Program supplies for Cottonwood	\$119.89	311.0-6130-3.1-006-00	Yes
10/03/2022	NA	Vennage.com	Monthly subscription for flyer software	\$7.35	321.0-6130-3.2-000-00 30% (\$7.35)	No
TOTAL				\$1,598.76		

Comments: I certify that the items and charges above are true and correct and that the charges incurred have been for business purposes only. Receipts are attached (if available).

MBNA America Business Card
 Credit Card Charges
November / noviembre 2022 Statement
Maritza Gomez / Fresno Migrant Head Start

Date of Transaction	Purchase Order #	Name of Vendor	Description	Amount	Account Charged	Receipt
10/08/2022	NA	Home Depot	Supplies for Mendota	\$336.42	331.0-6132-3.3-026-00	Yes
10/14/2022	NA	Panera	Staff Meeting Lunch	\$104.17	331.0-6121-3.3-031-00	Yes
10/21/2022	NA	Zoom	Video Conferencing system	\$14.99	831.0-6130-3.3-031-00	Yes
10/21/2022	NA	Takumi	Advocate Luncheon	\$326.91	331.0-6121-3.3-031-00	Yes
10/27/2022	24219	Hyatt Hotel	Hotel for the Health Institute Conference	\$700.05	330.0-6714-3.3-000-00	Yes
10/03/2022	NA	Venngage.com	Monthly subscription for flyer software	\$6.37	331.0-6130-3.3-000-00 26% (\$6.37)	No
TOTAL				\$1,488.91		

Comments: I certify that the items and charges above are true and correct and that the charges inquired have been for business purposes only. Receipts are attached (if available).

MBNA America Business Card
 Credit Card Charges
November / noviembre 2022 Statement
Maritza Gomez / Regional Head Start

Date of Transaction	Purchase Order #	Name of Vendor	Description	Amount	Account Charged	Receipt
10/19/2022	NA	Zoom	Video Conferencing system	\$7.20	311.0-6130-3.1-000-00 48%	Yes
10/19/2022	NA	Teachstone	CLASS Pre-school recertification	\$61.25	310.0-6742-3.1-000-00 49% (\$61.25)	Yes
10/27/2022	24219	Hyatt Hotel	Hotel for the Health Institute Conference & Overnight parking charges	\$336.02 \$61.92	310.0-6714-3.1-000-50 48% (\$336.02) 311.0-6714-3.1-000-00 48% (\$61.92)	Yes
10/31/2022	24148	Becker's School Supplies	Program supplies for Cottonwood	\$119.89	311.0-6130-3.1-006-00	Yes
10/03/2022	NA	Vennage.com	Monthly subscription for flyer software	\$10.78	311.0-6130-3.1-000-00 36% (\$8.82) 312.0-6130-3.1-000-00 8% (\$1.96)	No
TOTAL				\$597.06		

Comments: I certify that the items and charges above are true and correct and that the charges incurred have been for business purposes only. Receipts are attached (if available).

**Bank of America Business Card
Credit Card Charges**

NOVEMBER 2022 Statement

Leticia Murillo/Child Care Alternative Payment and Resource & Referral Program

Date of Transaction	Name of Vendor	Description	P. O. Number	Amount	Account Charged	Receipt
10/14/2022	WALMART.COM	TRAUMA-INFORMED SUPPLIES		\$82.22	407.0-7240-4.0-000-00	YES
10/26/2022	PCAM SHORELINE TOWER	PARKING – FALL TECHNICAL ASSISTANCE, LONG BEACH, CA		\$3.75	401.0-6742-4.0-000-00	YES
				\$7.05	426.0-6742-4.0-000-00	
				\$2.85	427.0-6742-4.0-000-00	
				\$1.35	428.0-6742-4.0-000-00	
10/26/2022	COURTYARD - LONG BEACH, CA	PARKIG – FALL TECHNICAL ASSISTANCE – EVERYCHILD CA IN LONG BEACH		\$15.00	401.0-6742-4.0-000-00	YES
				\$28.20	426.0-6742-4.0-000-00	
				\$11.40	427.0-6742-4.0-000-00	
				\$5.40	428.0-6742-4.0-000-00	
10/26/2022	COURTYARD BY MARRIOTT - LONG BEACH, CA	FALL TECHNICAL ASSISTANCE – EVERYCHILD CA IN LONG BEACH, CA.		\$193.93	401.0-6742-4.0-000-00	YES
				\$364.57	426.0-6742-4.0-000-00	
				\$147.39	427.0-6742-4.0-000-00	
				\$69.81	428.0-6742-4.0-000-00	
		ATTENDEE: LETICIA MURILLO				
TOTAL				\$932.92		

Comments:

**Bank of America Business Card
Credit Card Charges**

December 2022 Statement

Mattie Mendez / Administration

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
11/04/2022	WEST GATE HOTEL	No	Hotel Parking for Mattie Mendez & Sandra Ramirez – 2023 CalCAPA Conference	\$270.00	200.0-6714-2.0-000-90	Yes
11/04/2022	WEST GATE HOTEL	No	Erroneous Charge – Credit Pending	\$45.00	200.0-6714-2.0-000-90	No
11/09/2022	MAILCHIMP	No	Newsletter Software (IT)	\$59.00	200.0-6130-2.0-000-90	Yes
11/09/2022	DICICCOS MADERA	No	Housing the Homeless Committee Meeting	\$181.88	200.0-6121-2.0-000-90	Yes
11/09/2022	DICICCOS MADERA	No	Board of Directors Meeting	\$211.05	200.0-6121-2.0-000-90	Yes
11/13/2022	HILTON HOTELS COSTA MESA	No	Erroneous Charge – Credit Received 11/28/2022	\$187.10	200.0-6714-2.0-000-90	Yes
11/21/2022	GOLDFIELDS COARSEGOLD	No	Madera Mariposa Regional Head Start Site Supervisor Meeting	\$353.44	311.0-6121-3.1-000-00	Yes
11/28/2022	HILTON HOTELS COSTA MESA	No	Credit for Erroneous Charge	-\$187.10	200.0-6714-2.0-000-90	Yes
12/01/2022	CALCAPA	No	2023 CalCAPA Legislative Day Registration for Mattie Mendez, Ana Ibanez, and Maria Velasquez	\$300.00	200.0-6742-2.0-000-90	Yes
			Total	\$1,420.37		

I certify that the items and charges above are true and correct, and that the charges inquired have been for business purposes only. Receipts are attached (if available).



Mattie Mendez, Executive Director

Date: December 15, 2022

**Platinum Plus Business Card
Credit Card Charges**

Statement Ending December 4, 2022

Daniel Seeto / Fiscal

Date of Transaction	PO Num	Name of Vendor	Description	Amount	Account Charged	Receipt
11/9/22		Source Technologies	ST9830 MICR Toner	\$648.58	200.0-6110-2.0-000-90	Yes
TOTAL				\$648.58		

Bank of America Business Card
Credit Card Charges

December 2022 Statement

Irene Yang / Human Resources

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
11/10/2022	Biometrics4all, Inc.	No	Livescan relay fees	0.75	533.0-6852-5.0-000-00	Yes
11/15/2022	Biometrics4all, Inc.	No	Livescan equipment maintenance	651.88	200.0-6181-2.0-000-90	Yes
10/1/2022	Indeed	No	November 2022 advertising for job openings	168.00 156.00 160.00	200.0-6852-2.0-000-90 371.0-6852-3.0-000-00 426.0-6852-4.0-000-00	Yes
TOTAL:				1136.63		

**Bank of America Business Card ending 8462
Credit Card Charges**

December 2022 Statement
Ana Ibanez / Community Services

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
11/4/22	West Gate Hotel	No	Parking fee CAL CAPA	135.00	208.0-6714-2.0-000-00	Yes
11/9/22	Wal-Mart	No	Welcome Kit for client AO	99.42	272.0-6130-2.0-000-00	Yes
11/22/2022	Am Track	No	Train Fair for Clients CT & MP	56.25	249.0-7210-2.0-000-00	Yes
12/1/2022	B of A	No	Late fee	39.00		
12/2/2022	B of A	No	Finance Charge	22.72		
Total				352.39		

**Bank of America Business Card
Credit Card Charges**

DECEMBER 2022 Statement

Leticia Murillo/Child Care Alternative Payment and Resource & Referral Program

Date of Transaction	Name of Vendor	Description	P. O. Number	Amount	Account Charged	Receipt
11/07/2022	Courtyard by Marriott, Long Beach, CA	Rebate – Parking		-\$15.00	401.0-6742-4.0-000-00	YES
-\$28.20			426.0-6742-4.0-000-00	-\$11.40	427.0-6742-4.0-000-00	
-\$5.40			428.0-6742-4.0-000-00			
TOTAL				-\$60.00		

Comments:

I was charged twice for parking, credit received for the additional charge.

Platinum Plus Business Card
Credit Card Charges

December Statement

Jennifer Coronado / Victim Services Center

Date of Transaction	PO NUM	Name of Vendor	Description	Amount	Account Charged	Receipt
11/17/22		Hotel Kabuki	Lodging for CCVAA Crisis Response Training	\$917.97	501.0-6742-5.0-000-00	Yes
11/17/22		Hotel Kabuki	Lodging for CCVAA Crisis Response Training	\$795.27	501.0-6742-5.0-000-00	Yes
11/17/22		Hotel Kabuki	Lodging for CCVAA Crisis Response Training	\$795.27	501.0-6742-5.0-000-00	Yes
				Total	\$2,508.51	

Bank of America Business Card
Credit Card Charges

December 2022 Statement

Xai Vang / Information Technology

Date of Transaction	Name of Vendor	PO #	Description of Purchase	Amount of Purchase	Account Charged	Receipt
11/9/2022	NCH Software	N/A	Video Capture Software	\$ 122.93	200.0-6112-2.0-000-90	Yes
11/10/22	Flywheel	N/A	Website Hosting for CAPMC	\$ 30.00	200.0-6112-2.0-000-90	Yes
11/14/22	Pro Acoustics	N/A	Speakers for HS Conference Center	\$ 647.96	311.0-6112-3.0-000-00 321.0-6112-3.0-000-00	Yes
			Total	\$ 800.89		

American Express
Credit Card Charges
OCTOBER 2022 Statement
 Fiscal

Name of Vendor	Description	Amount	Receipt
ATT	Telephone	34509.84	Yes
Comcast	Net service	1075.63	Yes
Community Playthings	Supplies for centers	4621.21	Yes
Discount School Supply	Supplies for centers	0.00	
DS Water	Water/rental	3208.21	Yes
Ecolab	Dishwasher rental/repairs	112.67	Yes
Fedex	Postage	385.89	Yes
HD Pro / Supply Works	Supplies for office/centers	27781.66	Yes
Lakeshore	Supplies for centers	9124.45	Yes
Matson Alarm/Mountain	Alarm service	569.50	Yes
Smart Care	Kitchen equipment repairs	0.00	
Verizon	Wireless devices	4767.61	Yes
Office Depot	Supplies for office/center	15302.68	Yes
	TOTAL	101459.35	10/29/22 LA

Card Member Service

COSTCO Credit Card Charges

OCT 2022 Statement

Card Holder	Description	Card Amount
Maritza Gomez-Zaragoza	Items for dept	1731.99
Jennifer Coronado	Items for dept	851.45
		2583.44

Credit Card Charges

OCTOBER 2022

Fiscal

Name of Vendor	Description	Amount	
Capital One/Walmart	Supplies for centers	14349.50	
Home Depot	Supplies for centers	23894.26	
Wex Bank (Chevron)	Fuel	0.00	
Wex Bank (Valero)	Fuel	5593.43	
OCT STMT DATES			
LA			

American Express
Credit Card Charges
NOVEMBER 2022 Statement
 Fiscal

Name of Vendor	Description	Amount	Receipt
ATT	Telephone	34528.59	Yes
Comcast	Net service	1074.74	Yes
Community Playthings	Supplies for centers	1566.89	Yes
Discount School Supply	Supplies for centers	0.00	
DS Water	Water/rental	2628.57	Yes
Ecolab	Dishwasher rental/repairs	0.00	Yes
Fedex	Postage	137.92	Yes
HD Pro / Supply Works	Supplies for office/centers	3466.44	Yes
Lakeshore	Supplies for centers	6757.06	Yes
Matson Alarm/Mountain	Alarm service	569.50	Yes
Smart Care	Kitchen equipment repairs	0.00	
Verizon	Wireless devices	5153.87	Yes
Office Depot	Supplies for office/center	6683.57	Yes
	TOTAL		11/28/22 LA

Card Member Service

COSTCO Credit Card Charges

NOV 2022 Statement

Card Holder	Description	Card Amount
Jennifer Coronado	Items for dept	219.50
		219.50

JDC

U/CARD MEMBER BOD

Credit Card Charges

NOVEMBER 2022

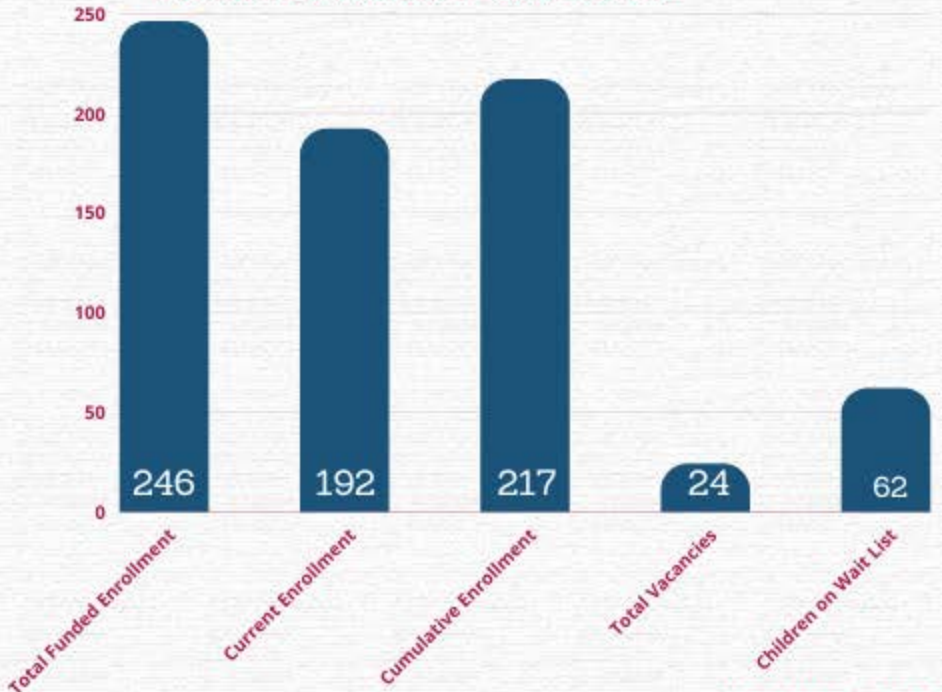
Fiscal

Name of Vendor	Description	Amount	
Capital One/Walmart	Supplies for centers	2803.64	
Home Depot	Supplies for centers	5063.01	
Wex Bank (Chevron)	Fuel	304.13	
Wex Bank (Valero)	Fuel	5351.49	
NOV STMT DATES			
LA			

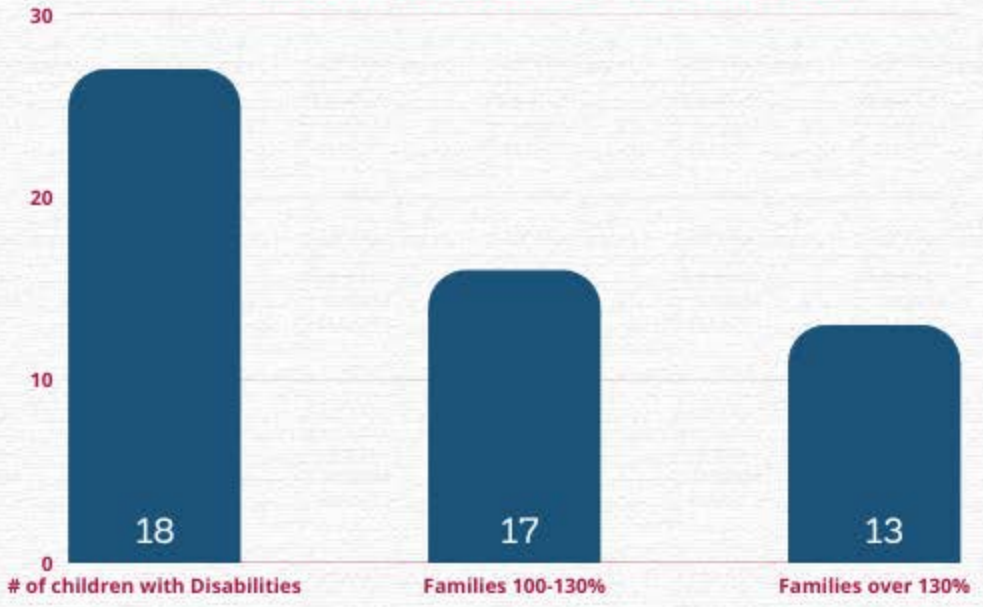


Madera Regional Head Start Monthly Enrollment Report

ENROLLMENT REPORT



DISABILITIES & ELIGIBILITY OF CHILDREN



ATTENANCE REPORT



IN-KIND MONTHLY SUMMARY REPORT

Month

October

Year

2022-2023

CATEGORY	BUDGET	PREVIOUS TOTAL	CURRENT TOTAL	Y-T-D TOTAL	REMAINING IN-KIND NEEDED
NON-FEDERAL CASH					
Volunteer Services/Servicios Voluntarios	59,969.00	47,643.57	96,046.36	143,689.93	(83,720.93)
A. Professional Services/Servicios Profesionales	-	0.00		-	-
B. Center Volunteers/Voluntarios en el Centro	57,516.00	47,643.57	96,046.36	143,689.93	(86,173.93)
C. Other/Policy Council/Otro/Comité de Póliza	2,453.00	0.00		-	2,453.00
Donated Food/Comida Donada	-	0.00		-	-
Donated Supplies/Materiales Donado	424.00	0.00		-	424.00
Donated Equipment	-	0.00		-	-
Donated Bus Storage	-	0.00		-	-
Donated Space/Sitio Donado	318,251.00	78,706.20	19,676.55	98,382.75	219,868.25
Transportation/ Transportación	-	0.00		-	-
REGIONAL TOTAL IN-KIND	378,644.00	126,349.77	115,722.91	242,072.68	136,571.32
STATE FUND 319	\$687,036	187,023.00	80,153.00	267,176.00	419,860.00
Grand Total	1,065,680.00	313,372.77	195,875.91	509,248.68	556,431.32

	Contract	Booked	Residual
A. Regional YTD In-kind	378,644.00	\$ 242,072.68	136,571
B. State YTD In-kind	687,036.00	267,176.00	419,860
Total	1,065,680.00	\$ 509,248.68	556,431

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
REGIONAL HEAD START including BLENDED CSPP STATE PROGRAM
INCOME CALCULATIONS
October-2022**

FREE MEALS	0		130	
REDUCED	0		0	
BASE	0		0	
TOTAL	<u>0</u>		<u>130</u>	

PERCENTAGES:

FREE	100.0000%		100.0000%	
REDUCED	0.0000%		0.0000%	
BASE	0.0000%		0.0000%	
TOTAL	<u>100.0000%</u>		<u>100.0000%</u>	

MEAL	#		%		RATE	=	
BREAKFAST:	2,586	X	100.0000%	X	\$2.2100	=	\$5,715.06
	2,586	X	0.0000%	X	\$1.9100	=	\$0.00
	2,586	X	0.0000%	X	\$0.4500	=	\$0.00
LUNCH:	2,665	X	100.0000%	X	\$4.0300	=	\$10,739.95
	0	X	100.0000%	X	\$4.0300	=	\$0.00
	0	X	0.0000%	X	\$3.6300	=	\$0.00
	0	X	0.0000%	X	\$0.4700	=	\$0.00
SUPPLEMENTS:	130	X	100.0000%	X	\$1.1800	=	\$153.40
	0	X	100.0000%	X	\$1.1800	=	\$0.00
	0	X	0.0000%	X	\$0.6400	=	\$0.00
	0	X	0.0000%	X	\$0.1900	=	\$0.00

5,381 TOTAL FEDERAL REIMBURSEMENT \$16,608.41

CASH IN LIEU: LUNCHES X \$0.3000 \$799.50

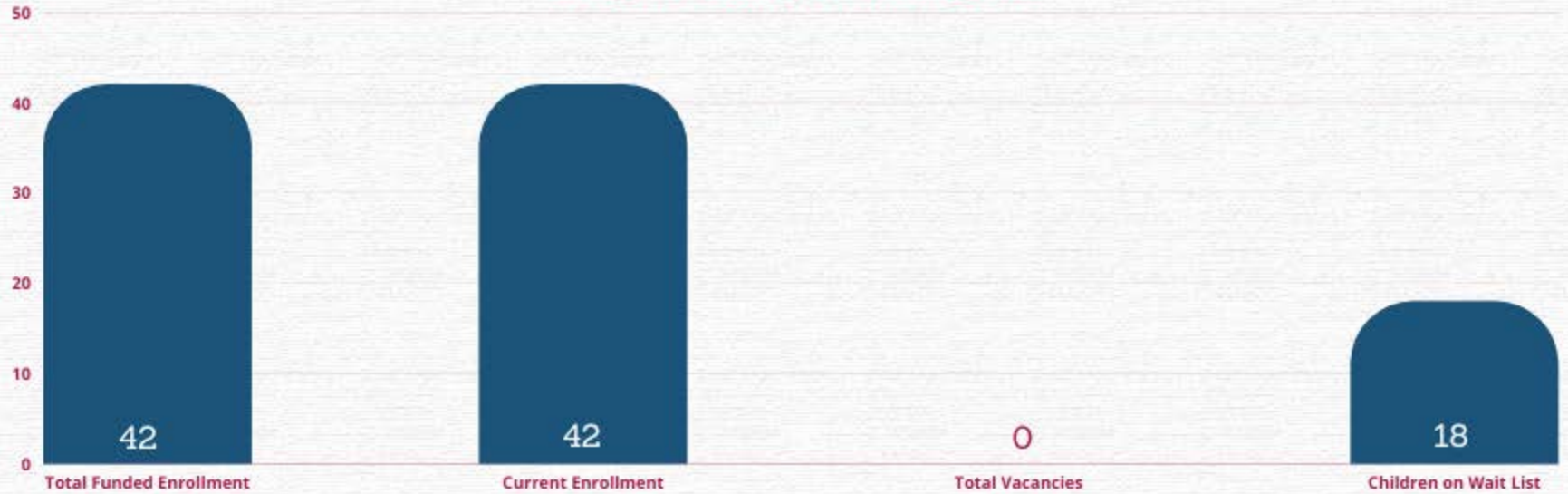
TOTAL REIMBURSEMENT \$17,407.91

	Breakfast	Lunch	Snack	Total
RHS	703	2,665	130	3,498
CSPP	<u>1,883</u>	-	-	<u>1,883</u>
	<u><u>2,586</u></u>	<u><u>2,665</u></u>	<u><u>130</u></u>	<u><u>5,381</u></u>

	<u>RHS</u>	<u>CSPP</u>	<u>Total</u>
TOTAL FEDERAL REIMBURSEMENT:	\$12,446.98	\$4,161.43	\$16,608.41
CASH IN LIEU:	<u>\$799.50</u>	<u>\$0.00</u>	<u>\$799.50</u>
	<u>\$13,246.48</u>	<u>\$4,161.43</u>	<u>\$17,407.91</u>

Madera Early Head Start Monthly Enrollment Report

ENROLLMENT REPORT



DISABILITIES & ELIGIBILITY OF CHILDREN



IN-KIND MONTHLY SUMMARY REPORT

Month

October

Year

2022

CATEGORY	BUDGET	PREVIOUS TOTAL	CURRENT TOTAL	Y-T-D TOTAL	REMAINING IN-KIND NEEDED
NON-FEDERAL CASH					
Volunteer Services/Servicios Voluntarios	158,104.00	26,635.61	27,702.13	54,337.74	103,766.26
A. Professional Services/Servicios Profesionales	-	0.00		-	-
B. Center Volunteers/Voluntarios en el Centro	158,104.00	26,635.61	27,702.13	54,337.74	103,766.26
C. Other/Policy Council/Otro/Comité de Póliza	-	0.00		-	-
Donated Food/Comida Donada	-	0.00		-	-
Donated Supplies/Materiales Donado	1,655.00	0.00		-	1,655.00
Donated Equipment	-	0.00		-	-
Donated Bus Storage	-	0.00		-	-
Donated Space/Sitio Donado	-	0.00		-	-
Transportation/ Transportación	-	0.00		-	-
TOTAL IN-KIND	159,759.00	26,635.61	27,702.13	54,337.74	105,421.26
Grand Total	159,759.00	26,635.61	27,702.13	54,337.74	105,421.26

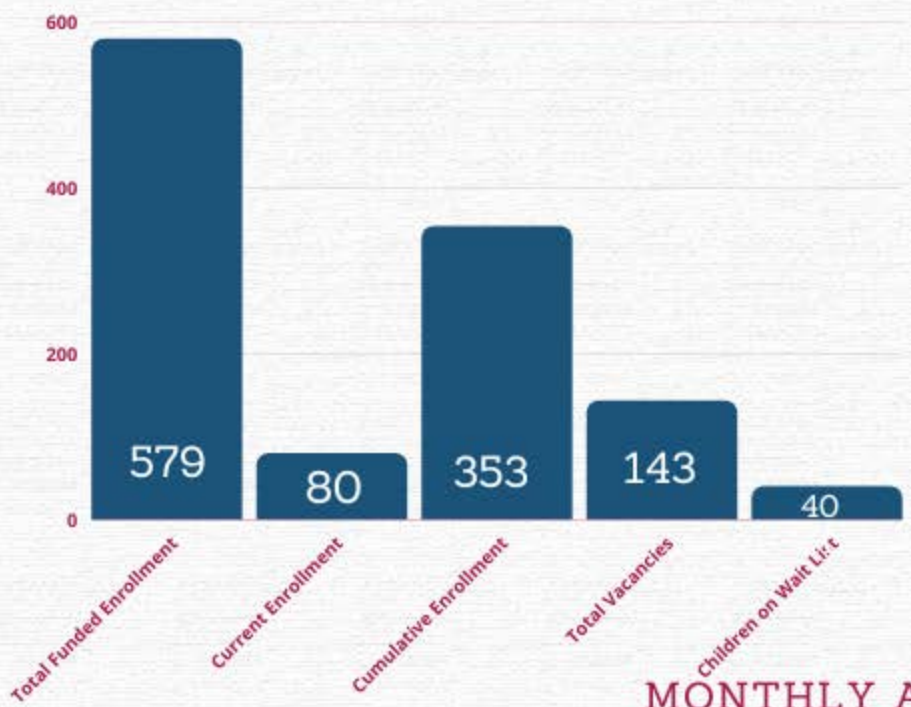
B. Contracted In-Kind \$ 54,337.74

C. Percent Y-T-D In-Kind 34.01%

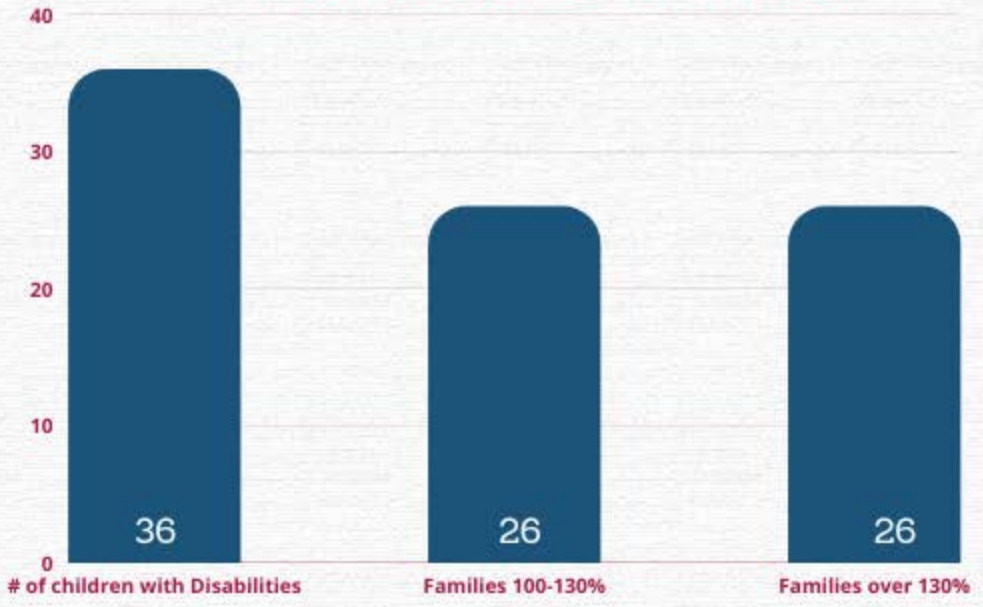


Madera Migrant Seasonal Head Start Monthly Enrollment Report

ENROLLMENT REPORT



DISABILITIES & ELIGIBILITY OF CHILDREN



MONTHLY ATTENDANCE REPORT



Community Action Partnership of Madera County, Inc.
 1225 Gill Avenue
 Madera, CA 93637
 (559) 673-9173

IN-KIND MONTHLY SUMMARY REPORT 2022-2023 / REPORTE SUMARIO MENSUAL DE IN KIND 2023-2023

MIGRANT AND SEASONAL HEAD START 2022-2023 MIGRANTE/TEMPORAL HEAD START 2022-2023

Month-Year OCTOBER 2022/ Mes-Año OCTUBRE 2022

CATEGORY	BUDGET Presupuesto	REVIIOUS/Prev TOTAL	JRRENT/Corrier TOTAL	Y-T-D/Asta ahora TOTAL	REMAINING IN-KIND NEEDED Resto de In Kind para recaudar
NON-FEDERAL CASH/EFFECTIVO NO FEDERAL					
Volunteer Services/Servicios Voluntarios	320,252.00	267,624.95	223,070.16	490,695.11	(170,443.11)
A. Professional Services/Servicios Profesionales	0.00	0.00	0.00	0.00	0.00
B. Center Volunteers/Voluntarios en el Centro	320,252.00	267,624.95	223,070.16	490,695.11	(170,443.11)
Other/Policy Council/Otro/Comité de Póliza	0.00	3,350.81	0.00	3,350.81	(3,350.81)
State Collaboration/Colaboracion de Estado	933,227.00	428,675.36	79,753.14	508,428.50	424,798.50
Donated Supplies/Materiales Donanos	1,020.00	0.00	0.00	0.00	1,020.00
Donated Food/Comida Donada	0.00	0.00	0.00	0.00	0.00
Donated Space/Sitio Donado	120,682.00	65,457.00	9,351.00	74,808.00	45,874.00
Transportation/Transportacion	0.00	0.00	0.00	0.00	0.00
TOTAL IN-KIND/TOTAL DE IN KIND	1,375,181.00	765,108.12	312,174.30	1,077,282.42	297,898.58

A. Y-T-D In-Kind / In-Kind asta ahora 1,077,282.42

B. Contracted In-Kind/ In-kind Contratado 1,375,181.00

C. Percent Y-T-D In-Kind/ Porcentaje de in-kind ásta ahora

CONTRACT AMOUNT/CANTIDAD CONTRATADA 78.34%

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
MADERA MIGRANT HEAD START including BLENDED MIGRANT PRESCHOOL STATE PROGRAM
INCOME CALCULATIONS
October-2022

FREE MEALS	285		57
REDUCED	0		0
BASE	0		0
TOTAL	285		57

PERCENTAGES:

FREE	100.0000%		100.0000%
REDUCED	0.0000%		0.0000%
BASE	0.0000%		0.0000%
TOTAL	100.0000%		100.0000%

MEAL	#		%		RATE	=	
BREAKFAST:	2,155	X	100.0000%	X	\$2.2100	=	\$4,762.55
		X	0.0000%	X	\$1.9100	=	\$0.00
		X	0.0000%	X	\$0.4500	=	\$0.00
LUNCH:	1,449 693	X	100.0000%	X	\$4.0300	=	\$5,839.47
		X	100.0000%	X	\$4.0300	=	\$2,792.79
		X	0.0000%	X	\$3.6300	=	\$0.00
		X	0.0000%	X	\$0.4700	=	\$0.00
SUPPLEMENTS:	1,084 496	X	100.0000%	X	\$1.1800	=	\$1,279.12
		X	100.0000%	X	\$1.1800	=	\$585.28
		X	0.0000%	X	\$0.6400	=	\$0.00
		X	0.0000%	X	\$0.1900	=	\$0.00

5,877
TOTAL FEDERAL REIMBURSEMENT \$15,259.21

CASH IN LIEU: LUNCHES X **\$0.3000** \$642.60

TOTAL REIMBURSEMENT **\$15,901.81**

	Breakfast	Lunch	Snack	Total
CMIG-MADERA MIGRANT PRESCHOOL	-	693	496	1,189
MMHS-MADERA MIGRANT HEAD START	2,155	1,449	1,084	4,688
	2,155	2,142	1,580	5,877

	<u>MMHS</u>	<u>CMIG</u>	<u>Total</u>
TOTAL FEDERAL REIMBURSEMENT:	\$11,881.14	\$3,378.07	\$15,259.21
CASH IN LIEU:	<u>\$434.70</u>	<u>\$207.90</u>	<u>\$642.60</u>
	\$12,315.84	\$3,585.97	\$15,901.81

MONTHLY PROGRAM INFORMATION SUMMARY REPORT FOR POLICY COUNCIL & GOVERNING BODY

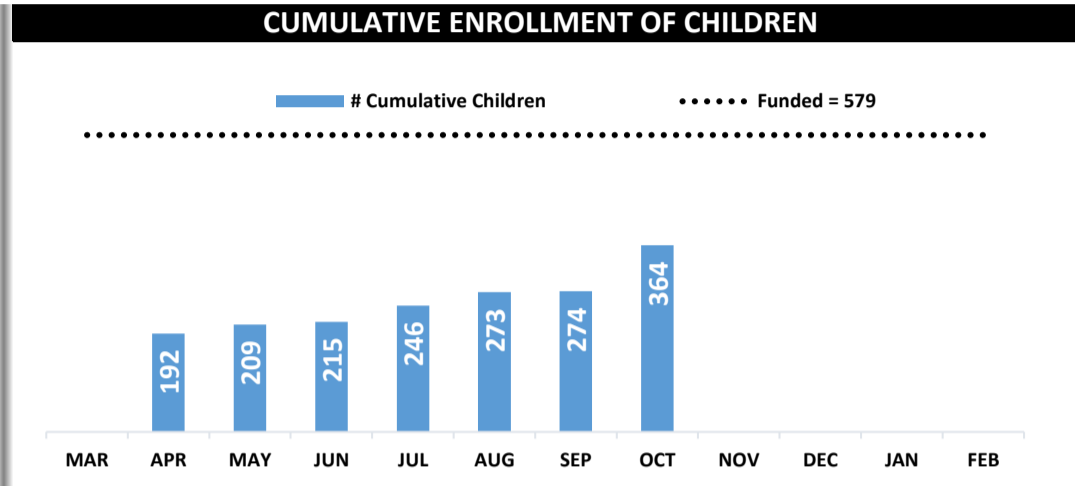
Community Action Partnership of Madera County (CAPMC)

[Migrant Head Start]

October 2022

364 cumulative children
 298 cumulative families
 36 teaching staff

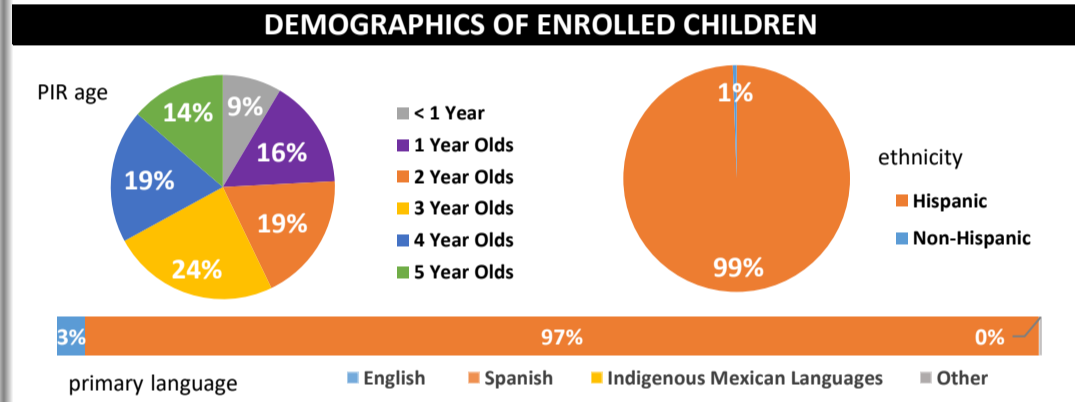
PRIMARY TYPE OF ELIGIBILITY	
(#)	(%)
Homeless Children	0%
Foster Children	0%
80 Receives Public Assistance	22%
233 Income Below Federal Poverty	64%
27 Near Low Income (waiver required)	7%
26 Over Income (maximum 10%)	7%



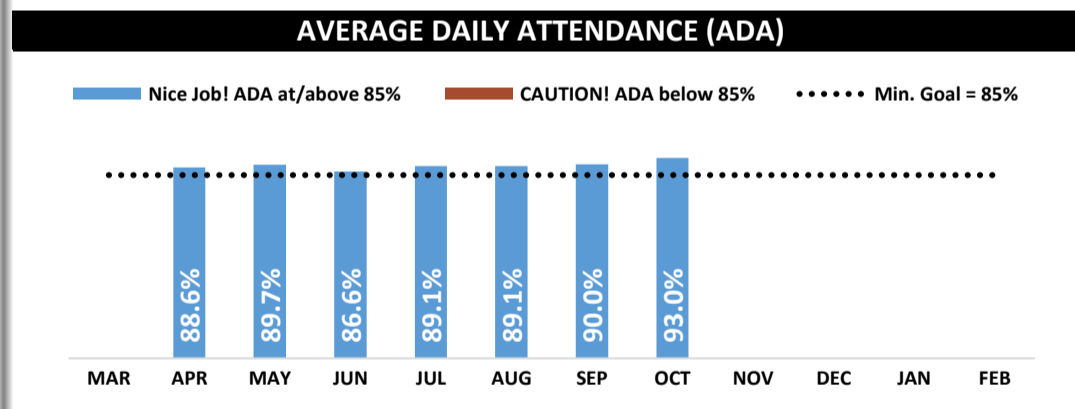
CHILDREN WITH DISABILITIES	
(#)	(%)
38 Disabilities	7%

(% of funded; minimum 10%)

DEVELOPMENTAL SCREENING OF NEW ENROLLEES	
(#)	(%)
144 New Enrollees (cumulative)	40%
62 Received Screening <45 Days (Of new enrollees)	43%



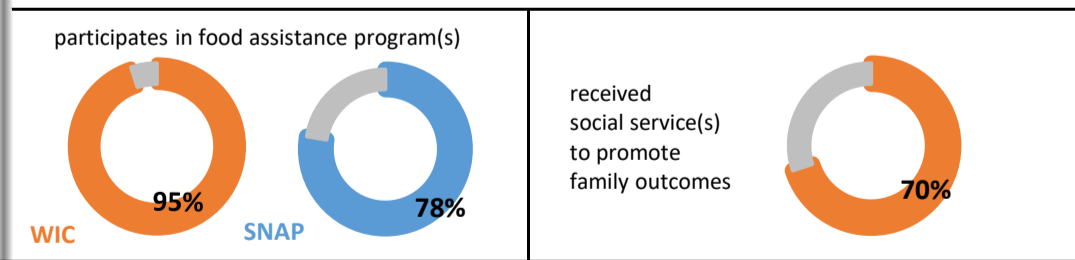
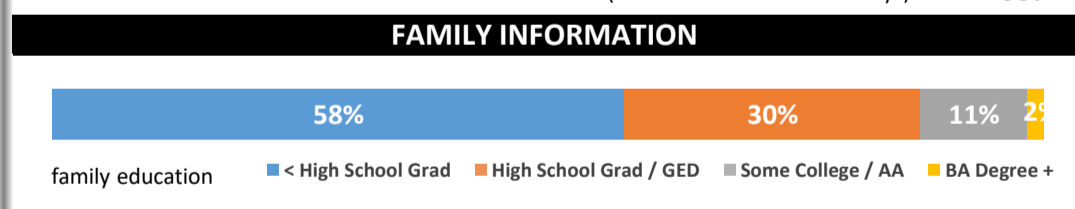
CHILDREN'S HEALTH	
(#)	(%)
361 Has Health Insurance	99%
292 EPSDT Up-to-Date	80%
18 Chronic Health Condition	5%
16 Received Medical Treatment (Of children with diagnosed chronic health conditions)	89%
358 Immunizations Up-to-Date (Also includes those eligible for exemption & those with all immunizations possible at this time, but not for their age)	98%
361 Access to Dental Care	99%
168 Completed Dental Exam	81%
8 Received Dental Treatment (Of children who needed dental treatment other)	80%
134 Healthy BMI (Children under 3 years are excluded)	71%



% of children who were **CHRONICALLY ABSENT** (missed over 10% of class days): **35%**

STAFF EDUCATION	
# Staff	% Meet Minimum Education Requirements
11 Preschool Teacher: BA+	36%
11 Preschool Teacher: AA+	100%
4 Preschool Assistant: CDA+	100%
21 Infant/Toddler Teacher: CDA+	100%

(AA degree is minimum education requirement for a Preschool Teacher. However, at least 50% should have a BA degree or above).
(Includes those who are currently enrolled in a CDA/equivalent program)
All staff should meet minimum education requirements for their position.



symbol key:

★ = Nice job!
Meets or exceeds Head Start regulations or expectations

⚠ = Caution!
Results lower than expected

✘ = Take Action!
Does not meet Head Start regulations

Sources: (1) Program Information Report, (2) COPA #201 (Attendance), (3) COPA #241S (Chronic Attendance).
All data is cumulative as of report month, unless otherwise indicated.

Resumen Mensual del Informe de Datos Actualizados del Programa (PIR, sigla en ingles) para el Consejo de Políticas y Mesa Directiva

Community Action Partnership of Madera County (CAPMC)

[Migrant Head Start]

octubre 2022

364
Niños Acumulados

298
Familias Acumuladas

36
Maestras

Tipo de Elegibilidad

(#)	(%)
Niños Sin Hogar	0%
Niños en Adopción Temporal	0%
80 Recibe Asistencia Pública	22%
233 Ingresos por Debajo de la Pobreza Federal	64%
27 Ingresos Cerca de Bajos (requiere una exención)	7%
26 Ingresos Sobre las Pautas (maximo 10%)	7%

Niños con Discapacidades

(#)	(%)
38 Discapacidades	7%

(% de la matrícula contratada; mínimo 10%)

Evaluación del Desarrollo para los Nuevos Niños(as) Inscritos

(#)	(%)
144 Nuevos Niños(as) Inscritos (acumulados)	40%
62 Recibió Evaluación <45 días de los Nuevos Niños(as) Inscritos	43%

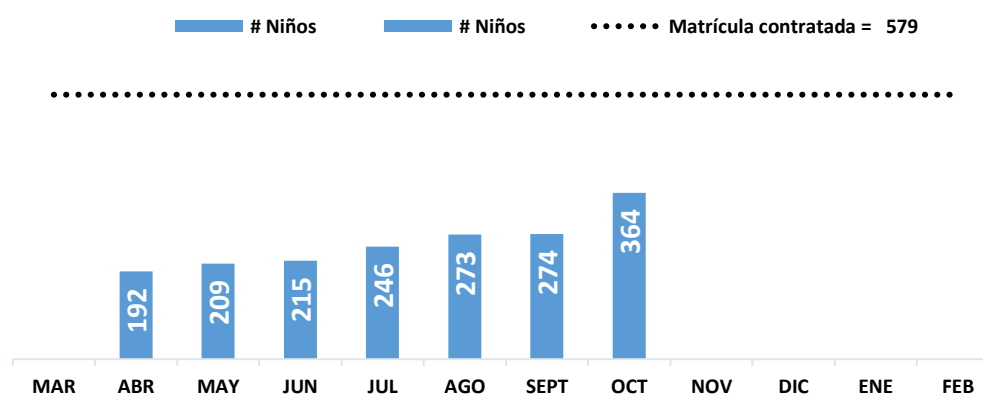
Salud de los Niños

(#)	(%)
361 Tiene Seguro Médico	99%
292 al Día Con el Cuidado de Salud Preventivo	80%
18 Condición de Salud Crónica	5%
16 Recibieron Tratamiento Médico de niños con enfermedades crónicas diagnosticadas	89%
358 al Día con las Vecunas (También incluye a aquellos elegibles para la exención y aquellos con todas las vacunas posibles en este momento, pero no para su edad)	98%
361 Acceso a Servicios Dentales	99%
168 Completaron Exámenes Dentales Profesional	81%
8 Recibió Tratamiento Dental (de niños en edad preescolar que necesitaban tratamiento dental distinto al cuidado preventivo)	80%
134 BMI Saludable (los niños menores de 3 años están excluidos)	71%

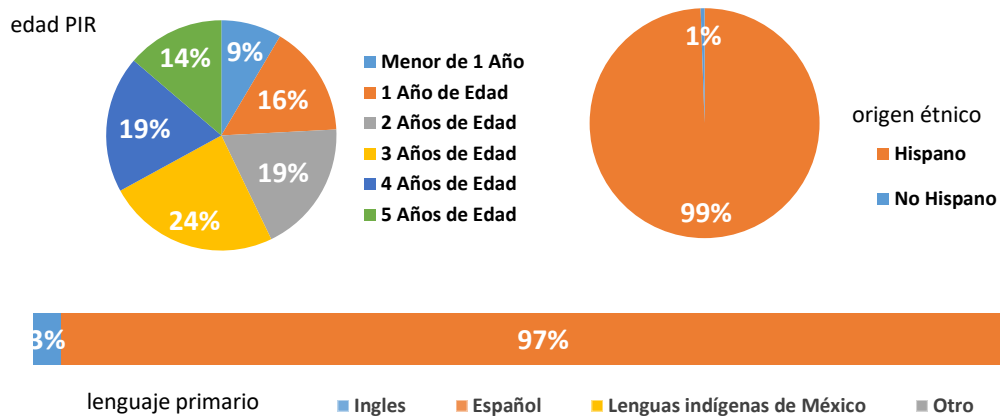
Educación del Personal

# Personal	% llenan los requisitos mínimo de educación
11 Maestras de la Clase Preescolar: BA+	36%
Maestras de la Clase Preescolar: AA+	100%
(Un título AA es el requisito mínimo de educación para los maestros de preescolar, pero al menos el 50% debe tener una licenciatura.)	
4 Asistentes de Maestra de la Clase Preescolar: CDA+	100%
21 Maestras de la Clase de Infantes / Niños Pequeños: CDA+	100%
(Incluyen a aquellos que están actualmente inscritos en un programa CDA / equivalente o superior. CDA=Asociado/Diplomado en Desarrollo Infantil (CDA, sigla en ingles)	
(Todo el personal debe cumplir con los requisitos mínimos de educación para su puesto).	

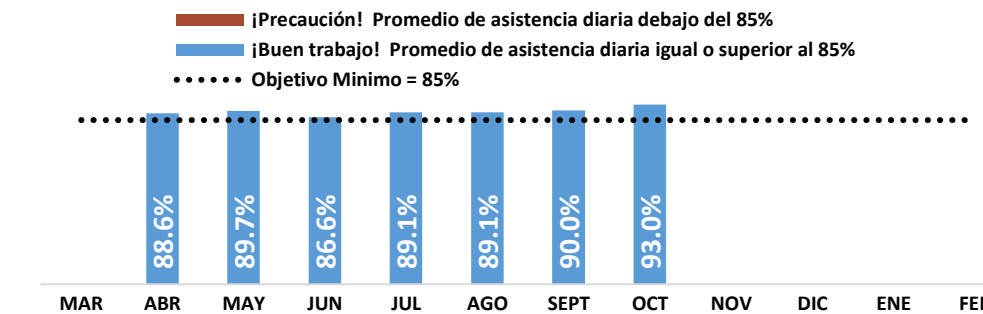
Matrícula Cumulativa de Niños



Demografía de los Niños Matriculados

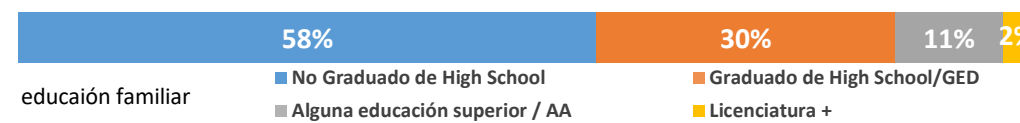


Promedio de Asistencia Diaria

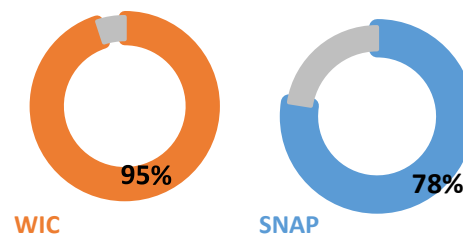


% de niños crónicamente ausentes (ausente más del 10% de los días de clase): **35%**

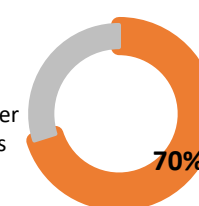
Información Familiar



participa en programas de asistencia alimentaria



recibió servicios sociales para promover resultados familiares



simbolo clave:

★ = ¡Buen trabajo!

Cumple o excede las regulaciones o expectativas de Head Start

⚠ = ¡Precaución!

Resultados más bajos de lo esperado

✘ = ¡Tomar acción!

No cumple con las regulaciones de Head Start

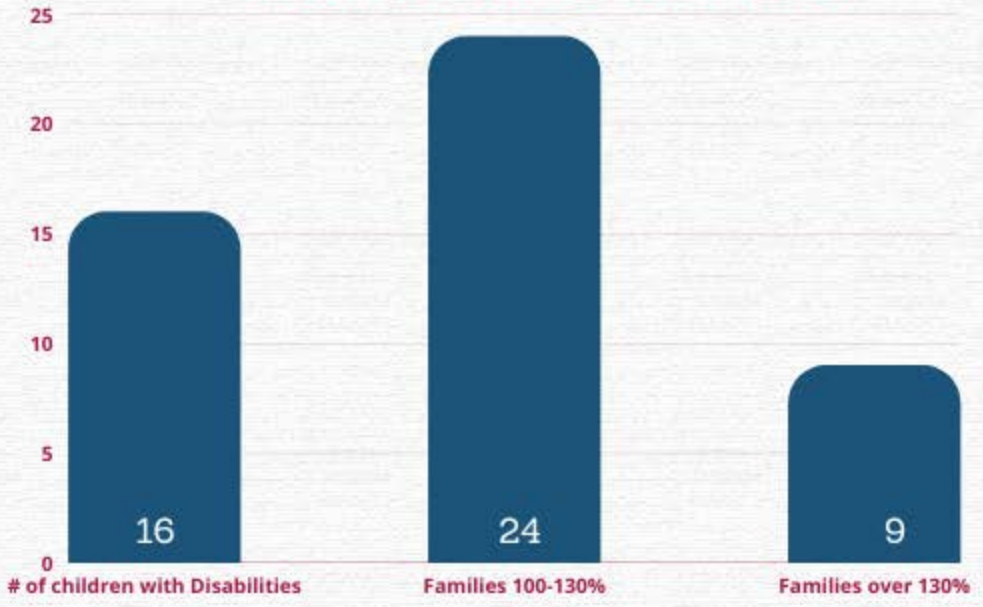


Fresno Migrant Seasonal Head Start Monthly Enrollment Report

ENROLLMENT REPORT



DISABILITIES & ELIGIBILITY OF CHILDREN



MONTHLY ATTENDANCE REPORT



IN-KIND MONTHLY SUMMARY REPORT

Month

October

Year

2022

CATEGORY	BUDGET	PREVIOUS TOTAL	CURRENT TOTAL	Y-T-D TOTAL	REMAINING IN-KIND NEEDED
NON-FEDERAL CASH					
VOLUNTEER SERVICES	451,921.00	52,952.91	88,161.40	141,114.31	(310,806.69)
A. Professional Services	0.00	0.00		0.00	0.00
B. Center Volunteers	451,921.00	52,952.91	88,161.40	141,114.31	(310,806.69)
C. Policy Concil/Committee	0.00	0.00		0.00	0.00
OTHER - FOOD DONATION	0.00	0.00		0.00	0.00
DONATED SUPPLIES	3,687.00	0.00		0.00	(3,687.00)
DONATED EQUIPMENT	0.00	0.00		0.00	0.00
DONATED - BUS STORAGE	0.00	0.00		0.00	0.00
DONATED SPACE	210,665.00	14,907.75	14,907.75	29,815.50	(180,849.50)
TRANSPORTATION	0.00	0.00		0.00	0.00
TOTAL IN-KIND	666,273.00	67,860.66	103,069.15	170,929.81	(495,343.19)
C. Salarie & FB (First 5)	0.00	0.00		0.00	0.00
Grand Total	666,273.00	67,860.66	103,069.15	170,929.81	(495,343.19)

A. Y-T-D In-Kind	170,929.81
B. Contracted In-Kind	666,273.00
C. Percent Y-T-D In-Kind	25.65%

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
 FRESNO MIGRANT HEAD START FOOD PROGRAM
 INCOME CALCULATIONS
 October-2022**

FREE MEALS	221
REDUCED	-
BASE	-
TOTAL	221

PERCENTAGES:

FREE	100.0000%
REDUCED	0.0000%
BASE	0.0000%
TOTAL	100.0000%

MEAL	#		%		RATE			
BREAKFAST:	2,966	X	100.0000%	X	\$2.2100	=	\$6,554.86	
LUNCH:	2,944	X	100.0000%	X	\$4.0300	=	\$11,864.32	
SUPPLEMENTS:	2,687	X	100.0000%	X	\$1.1800	=	\$3,170.66	
	8,597						\$21,589.84	
	TOTAL FEDERAL REIMBURSEMENT							\$21,589.84
CASH IN LIEU:							\$883.20	
							\$883.20	
TOTAL REIMBURSEMENT							\$22,473.04	



Report to the Board of Directors

Agenda Item Number: D-11

Board of Directors Meeting for: January 12, 2023

Author: Irene Yang

DATE: December 8, 2022
TO: Board of Directors
FROM: Irene Yang, Human Resources Director
SUBJECT: 2023 Holiday Schedule

I. RECOMMENDATION:

Review and consider approving the 2023 Holiday Schedule.

II. SUMMARY:

The scheduled holidays are as follows:

New Year's Day (substitute)	Monday, January 2
Martin Luther King, Jr. Day	Monday, January 16
President's Day	Monday, February 20
Spring Holiday	Friday, April 7
Memorial Day	Monday, May 29
Juneteenth	Monday, June 19
Independence Day	Tuesday, July 4
Labor Day	Monday, September 4
Fall Holiday	Monday, October 9
Veterans' Day (substitute)	Friday, November 10
Thanksgiving Day	Thursday, November 23
Day after Thanksgiving	Friday, November 24
Christmas Day	Monday, December 25

III. DISCUSSION:

The holiday schedule follows the Holiday Policy prescribed under the Agency's Personnel Policies and Procedures, and Memorandum of Understanding with SEIU Local 521.

IV. FINANCING: Costs are allocated to the appropriate funding sources.



Report to the Board of Directors

Agenda Item Number: D-12

Board of Directors Meeting for: January 12, 2023

Author: Daniel Seeto

DATE: December 2, 2022

TO: Board of Directors

FROM: Daniel Seeto, Chief Financial Officer

SUBJECT: Modification of CAPMC Personnel Policies and Procedures 603.09.01,
VACATION LEAVE ACCRUAL PAYOUT

I. RECOMMENDATION:

Review and consider ratifying the modification of the Vacation Leave Accrual Payout Policy (603.09.01) for 2022 to reduce total hours required to be eligible for payout, and waive usage requirement detailed in Policy 603.01.00.

II. SUMMARY:

Management will modify policy 603.09.01 to reduce total hours required to be eligible for payout from 220 to 160. The usage requirements for employees detailed in 603.01.00, that employees must take a minimum of 5 or 10 days (depending on years of service) of vacation in an unbroken period, will be waived.

III. DISCUSSION:

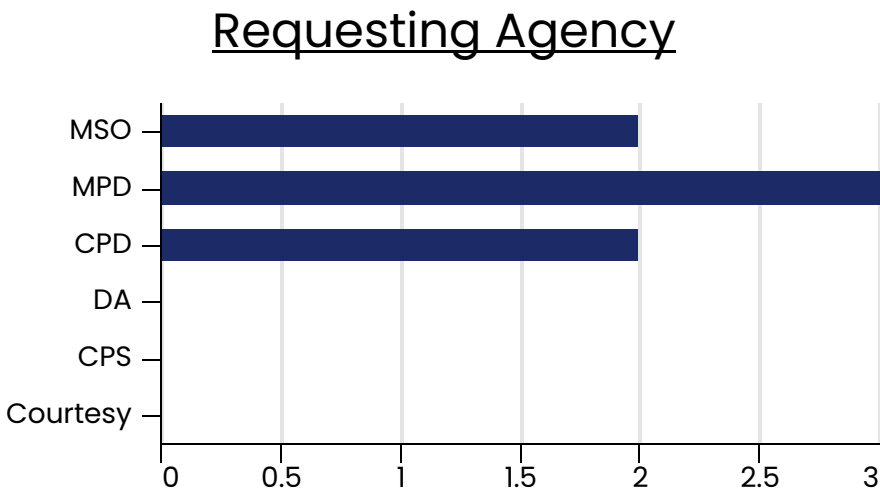
- A. Agency employees have undergone economic hardship over the past year due to the rapidly rising prices of basic necessities. Management wants employees to have less restricted access to their accrued balances to help alleviate burdens.
- B. New *Vacation Leave Accrual Payout Form* is attached.

IV. FINANCING:

No expenses are changed by this policy change as vacation and the related liability is accrued each payroll. The only potential change is to cash flow in an immaterial capacity.

Madera County Child Advocacy Center (CAC)

November 2022



Counseling Services

Referrals Made: 2

Onsite Counseling Sessions: 0

Child Forensic Interviews Year to Date

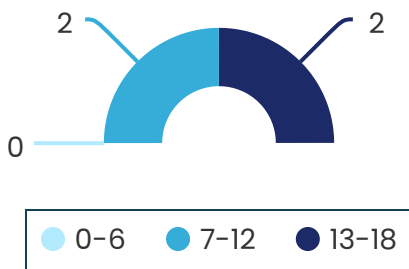
Year	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
2022	10	17	26	33	42	56	61	68	79	93	100	
2021	7	13	26	36	55	68	82	89	95	108	122	140



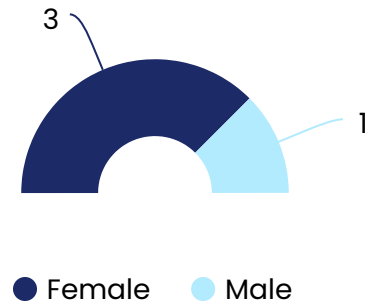
Madera County Child Advocacy Center (CAC)

December 2022

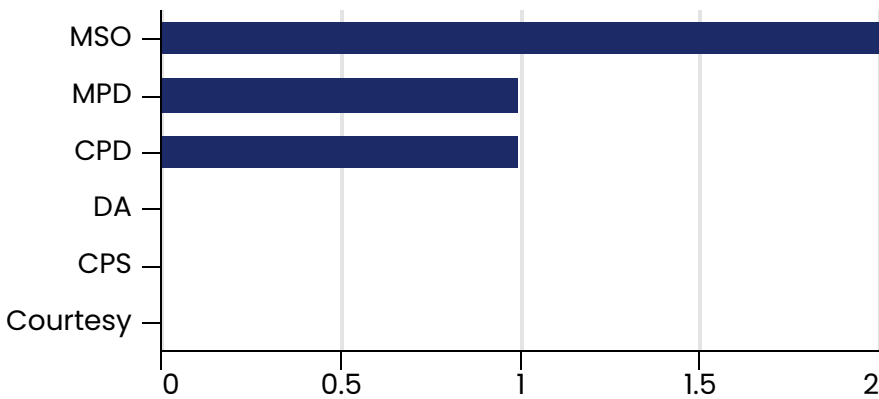
Age



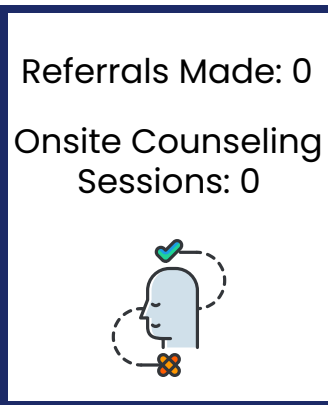
Gender



Requesting Agency



Counseling Services



Child Forensic Interviews Year to Date

Year	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
2022	10	17	26	33	42	56	61	68	79	93	100	104
2021	7	13	26	36	55	68	82	89	95	108	122	140



**ALTERNATIVE PAYMENT AND RESOURCE & REFERRAL PROGRAM
MONTHLY REPORTING – [NOVEMBER 2022](#)**

NUMBER OF CHILDREN ENROLLED IN EACH PROGRAM FOR THE ALTERNATIVE PAYMENT PROGRAM

General Contract - CAPP	419
CalWORKs Stage 2 – C2AP	128
CalWORKs Stage 3 – C3AP	141
Bridge Program - BP	10
Total Children Enrolled	698

**NUMBER OF IN-HOME LICENSE CHILD CARE PROVIDERS AND LICENSE-EXEMPT CHILD CARE PROVIDERS
FOR ALTERNATIVE PAYMENT PROGRAM**

IN - HOME LICENSE CHILD CARE PROVIDERS – SMALL	40
IN – HOME LICENSE CHILD CARE PROVIDERS – LARGE	38
LICENSE-EXEMPT CHILD CARE PROVIDERS	36
Total Providers Enrolled	114

RESOURCE & REFERRAL LICENSED PROVIDERS

ACTIVE - LICENSED CHILD CARE PROVIDERS	123
CLOSED - LICENSED CHILD CARE PROVIDERS	N/A

CHILD CARE INITIATIVE PROGRAM PROVIDER WORKSHOPS/TRAININGS

CHILD CARE INITIATIVE PROJECT (CCIP) Workshops:

- Trauma Informed Care Module 2 (English) – 2 participants
- Trauma Informed Care Module 2 (Spanish) – 28 participants

Family, Friend and Neighbor Activity:

- Play Group - 0 attendee

Trauma Coaching Session (TIC):

- Spanish Coaching Session – 27 participants



**ALTERNATIVE PAYMENT AND RESOURCE & REFERRAL PROGRAM
MONTHLY REPORTING – [DECEMBER 2022](#)**

NUMBER OF CHILDREN ENROLLED IN EACH PROGRAM FOR THE ALTERNATIVE PAYMENT PROGRAM

General Contract - CAPP	425
CalWORKs Stage 2 – C2AP	122
CalWORKs Stage 3 – C3AP	146
Bridge Program - BP	6
Total Children Enrolled	699

**NUMBER OF IN-HOME LICENSE CHILD CARE PROVIDERS AND LICENSE-EXEMPT CHILD CARE PROVIDERS
FOR ALTERNATIVE PAYMENT PROGRAM**

IN - HOME LICENSE CHILD CARE PROVIDERS – SMALL	52
IN – HOME LICENSE CHILD CARE PROVIDERS – LARGE	41
LICENSE-EXEMPT CHILD CARE PROVIDERS	39
Total Providers Enrolled	132

RESOURCE & REFERRAL LICENSED PROVIDERS

ACTIVE - LICENSED CHILD CARE PROVIDERS	113
CLOSED - LICENSED CHILD CARE PROVIDERS	N/A

CHILD CARE INITIATIVE PROGRAM PROVIDER WORKSHOPS/TRAININGS

CHILD CARE INITIATIVE PROJECT (CCIP) Workshops:

- Provider Café (English) – No participants
- Provider Café (Spanish) – 27 participants

Family, Friend and Neighbor Activity:

- Play Group - 0 attendee

Trauma Coaching Session (TIC):

- Spanish Coaching Session – 29 attendees



Community Services Monthly Report to the Board of Directors
November 2022

LOW INCOME HOME ENERGY ASSISTANCE PROGRAM

Program	Monthly Households Served	11-1-21 to June 30, 2023 Fiscal YTD Totals
HEAP 2022- Non-Emergency	28	398
FAST TRACK 2022 – Emergency	134	540
2022 WOOD/Propane/Oil	3	16

LOW INCOME HOME WATER ASSISTANCE PROGRAM

Program	Monthly Households Served	Fiscal YTD Totals
LIHWAP Past Due Water Bills	27	199

HOMELESS PROGRAMS

Program	Residents	Vacancy
Shunammite Place	38	3
Madera Mental Health Service Act	10	2

EMERGENCY HOUSING VOUCHERS

Program	Amount	Issued
Emergency Housing Vouchers – Housing Services	33	1

November 2022 Homeless Prevention Assistance

Homeless Housing Assistance	0
Madera County Mortgage Rental Utility Assistance Program District 1 and District 3	12
Total	247

Kaiser Permanente Housing for Health Grant Opportunity

Spending Period July 1, 2022 through June 30, 2023

	Application Submitted	YTD Expenses	Budget Balance	
Funding	\$95,000	\$61,108.47	\$33,891.53	64% achieved
Objective	Goal	YTD Achieved	Balance	% Achieved

HOME DELIVERED MEALS TO SENIORS IN MADERA COUNTY

Program	Seniors on Program	Vacancy
Home Delivered Meals	76	0

NUMBER OF MEALS DELIVERED IN NOVEMBER 2022

Chowchilla / Fairmead	336 meals delivered in November	8 seniors receiving home delivered meals
Madera outside city limits	518 meals delivered in November	13 seniors receiving home delivered meals
Coarsegold	476 meals delivered in November	14 seniors receiving home delivered meals
Oakhurst / North Fork/Bass Lake	1,316 meals delivered in November	37 seniors receiving home delivered meals
Ahwahnee	168 meals delivered in November	4 seniors receiving home delivered meals
Total meals delivered in November 2022	2,414	76 total seniors receiving home delivered meals

Due to the holidays, the above information is through November 21, 2022.

This contract has been extended through December 31, 2022 to accommodate 76 seniors.



Community Services Monthly Report to the Board of Directors
December 2022

LOW INCOME HOME ENERGY ASSISTANCE PROGRAM

Program	Monthly Households Served	11-1-21 to June 30, 2023 Fiscal YTD Totals
HEAP 2022- Non-Emergency	25	423
FAST TRACK 2022 – Emergency	24	564
2022 WOOD/PROPANE/OIL	0	16
HEAP 2023 –Non-Emergency	0	0
FAST TRACK 2023 - Emergency	2	2
WOOD/PROANE/OIL 2023	1	1
SLIHEAP – HEAP	23	23
SLIHEAP – FAST TRACK 2022	5	5
SLIHEAP – WOOD/PROANE/OIL 2022	0	0

LOW INCOME HOME WATER ASSISTANCE PROGRAM

Program	Monthly Households Served	Fiscal YTD Totals
LIHWAP Past Due Water Bills	17	216

HOMELESS PROGRAMS

Program	Residents	Vacancy
Shunammite Place	40	3
Madera Mental Health Service Act	10	2

EMERGENCY HOUSING VOUCHERS

Program	Amount	Issued
Emergency Housing Vouchers – Housing Services	33	0

November 2022 Homeless Prevention Assistance

Homeless Housing Assistance	0
Madera County Mortgage Rental Utility Assistance Program District 1 and District 3	17
Total	264

Kaiser Permanente Housing for Health Grant Opportunity

Spending Period July 1, 2022 through June 30, 2023

	Application Submitted	YTD Expenses	Budget Balance	
Funding	\$95,000	\$43,195.80	\$51,804.20	45% Achieved
Objective	Goal	YTD Achieved	Balance	% Achieved

HOME DELIVERED MEALS TO SENIORS IN MADERA COUNTY

Program	Seniors on Program	Vacancy
Home Delivered Meals	76	0

NUMBER OF MEALS DELIVERED IN NOVEMBER 2022

Due to the holidays, the December numbers will be provided at the next Board of Directors meeting.

This contract ended December 31, 2022.



HOMELESS ENGAGEMENT FOR LIVING PROGRAM (HELP CENTER) SERVICES REPORT - NOVEMBER 2022

Outreach and Case Management was conducted both in the City and in the County of Madera.
Below are the number of unsheltered contacts that were made for the period of 11/1/2022 - 11/30/2022.

Location	Madera City	Chowchilla	Oakhurst	Coarsegold	Northfork	Total Contact
Unduplicated Clients Contacted FY 22-23	153	19	5	1	0	178
Veterans FY 22-23	1	1	0	0	0	2
TAY FY 22-23	7	0	0	0	0	7
DV FY 22-23	7	0	0	0	0	7

OUTCOMES - SERVICES OFFERED			
HOUSING SERVICES	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
REUNITED WITH FAMILY VIA BUS OR TRAIN	1	0	1
WENT INTO SHELTER (non CAPMC)	1	6	7
PLACED IN EMERGENCY SHELTER (CAPMC)	1	3	4
WENT INTO TRANSITIONAL / BRIDGE HOUSING	0	0	0
PROVIDED HOUSING RESOURCE GUIDE	6	29	35
ASSISTED WITH AND SUBMITTED RENTAL APPLICATIONS	23	61	84
MOVED INTO PERMANENT HOUSING	3	6	9
ASSISTED WITH MOVE-IN COSTS	2	4	6
REFERRED TO PERMANENT SUPPORTIVE HOUSING (PSH)	3	15	18
MOVED INTO PERMANENT SUPPORTIVE HOUSING (PSH)	2	5	7
REFERRED FOR EMERGENCY HOUSING VOUCHER (EHV)	2	26	28
APPROVED AND COMPLETED BRIEFING FOR EHV (EHV)	1	16	17
DOCUMENT COLLECTION	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
ASSISTED IN OBTAINING SOCIAL SECURITY CARD	1	8	9
ASSISTED IN OBTAINING BIRTH CERTIFICATE	0	6	6
ASSISTED IN OBTAINING INCOME VERIFICATION	5	67	72
ASSISTED IN OBTAINING EMOTIONAL SUPPORT ANIMAL DOCUMENTATION	0	3	3
PROVIDED DMV VOUCHER FOR ID	6	21	27
OBTAINED ID IN RESULT OF VOUCHER	0	2	2
OBTAINED DISABILITY CERTIFICATION	0	11	11
OBTAINED SUPPORT LETTERS FOR PSH	2	17	19
REFERRALS	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
REFERRAL TO COORDINATED ENTRY BY-NAME LIST (BNL)	3	20	23
REFERRALS MADE TO DSS - HOUSING UNIT	5	31	36
REFERRALS MADE TO DSS - CPS	0	2	2
REFERRALS MADE TO DSS - APS	1	1	2
REFERRALS MADE TO THE VA	0	0	0
REFERRALS MADE TO VICTIM SERVICES	0	3	3
REFERRAL TO FOSTER CARE SERVICES	0	0	0
TREATMENT SERVICES	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
REFERRED TO MADERA BHS FOR ASSESSMENT	8	26	34
OBTAINED BHS DUE TO REFERRAL	3	5	8
REFERRED TO DRUG PROGRAM	0	0	0
SUICIDE PREVENTION	0	1	1
EMPLOYMENT SERVICES	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
REFERRED TO WORKFORCE	0	15	15
ASSISTED WITH JOB INTERVIEW PROCESS	1	0	1
EMPLOYED AS A RESULT OF ASSISTANCE	0	0	0
ASSISTED IN OBTAINING BICYCLE FOR TRANSPORTATION	0	1	1
OTHER NON-CASH BENEFITS & SERVICES	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
ASSISTED IN OBTAINING CASH AID / TANF	0	2	2
ASSISTED IN OBTAINING CALFRESH BENEFITS	1	4	5
ASSISTED IN OBTAINING HEALTH INSURANCE	1	2	3
ASSISTED IN OBTAINING ACCESS TO HEALTHCARE APPOINTMENTS (MEDICAL, DENTAL, EYE CARE)	1	1	2
ASSISTED IN OBTAINING A GOVT. PHONE	0	1	1
ASSISTED WITH APPROVAL / REINSTATEMENT OF SSI BENEFITS	0	1	1
DELIVERED COMMODITIES	12	53	65
PROVIDED HYGIENE KITS	10	16	26
PROVIDED SHOES OR CLOTHES TO CLIENT	3	5	8
ARRANGED TRANSPORTATION	7	33	40
ADVOCACY WITH LEGAL MATTER	0	1	1



HOMELESS ENGAGEMENT FOR LIVING PROGRAM (HELP CENTER) SERVICES REPORT - DECEMBER 2022

Outreach and Case Management was conducted both in the City and in the County of Madera.
Below are the number of unsheltered contacts that were made for the period of 12/1/2022 - 12/31/2022.

Location	Madera City	Chowchilla	Oakhurst	Coarsegold	Northfork	Total Contact
Unduplicated Clients Contacted FY 22-23	172	21	6	1	0	200
Veterans FY 22-23	1	1	0	0	0	2
TAY FY 22-23	7	0	0	0	0	7
DV FY 22-23	7	0	0	0	0	7

OUTCOMES - SERVICES OFFERED			
HOUSING SERVICES	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
REUNITED WITH FAMILY VIA BUS OR TRAIN	0	1	1
WENT INTO SHELTER (non CAPMC)	1	7	8
PLACED IN EMERGENCY SHELTER (CAPMC)	2	4	6
WENT INTO TRANSITIONAL / BRIDGE HOUSING	0	0	0
PROVIDED HOUSING RESOURCE GUIDE	4	35	39
ASSISTED WITH AND SUBMITTED RENTAL APPLICATIONS	8	84	92
MOVED INTO PERMANENT HOUSING	1	9	10
ASSISTED WITH MOVE-IN COSTS	2	6	8
REFERRED TO PERMANENT SUPPORTIVE HOUSING (PSH)	0	18	18
MOVED INTO PERMANENT SUPPORTIVE HOUSING (PSH)	3	7	10
REFERRED FOR EMERGENCY HOUSING VOUCHER (EHV)	0	28	28
APPROVED AND COMPLETED BRIEFING FOR EHV (EHV)	0	17	17
DOCUMENT COLLECTION	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
ASSISTED IN OBTAINING SOCIAL SECURITY CARD	0	9	9
ASSISTED IN OBTAINING BIRTH CERTIFICATE	0	6	6
ASSISTED IN OBTAINING INCOME VERIFICATION	2	72	74
ASSISTED IN OBTAINING EMOTIONAL SUPPORT ANIMAL DOCS	0	3	3
PROVIDED DMV VOUCHER FOR ID	3	27	30
OBTAINED ID IN RESULT OF VOUCHER	0	2	2
OBTAINED DISABILITY CERTIFICATION	1	11	12
OBTAINED SUPPORT LETTERS FOR PSH	2	19	21
REFERRALS	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
REFERRAL TO COORDINATED ENTRY BY-NAME LIST (BNL)	4	23	27
REFERRALS MADE TO DSS - HOUSING UNIT	11	36	47
REFERRALS MADE TO DSS - CPS	0	2	2
REFERRALS MADE TO DSS - APS	0	2	2
REFERRALS MADE TO THE VA	0	0	0
REFERRALS MADE TO VICTIM SERVICES	2	3	5
REFERRAL TO FOSTER CARE SERVICES	0	0	0
TREATMENT SERVICES	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
REFERRED TO MADERA BHS FOR ASSESSMENT	3	34	37
OBTAINED BHS DUE TO REFERRAL	1	8	9
REFERRED TO DRUG PROGRAM	0	0	0
SUICIDE PREVENTION	0	1	1
EMPLOYMENT SERVICES	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
REFERRED TO WORKFORCE	0	15	15
ASSISTED WITH JOB INTERVIEW PROCESS	0	1	1
EMPLOYED AS A RESULT OF ASSISTANCE	0	0	0
ASSISTED IN OBTAINING BICYCLE FOR TRANSPORTATION	0	1	1
OTHER NON-CASH BENEFITS & SERVICES	CURRENT MONTH	PREVIOUS MONTH YTD	YEAR-TO-DATE
ASSISTED IN OBTAINING CASH AID / TANF	0	2	2
ASSISTED IN OBTAINING CALFRESH BENEFITS	0	5	5
ASSISTED IN OBTAINING HEALTH INSURANCE	0	3	3
ASSISTED IN OBTAINING ACCESS TO HEALTHCARE APPOINTMENTS (MEDICAL, DENTAL, EYE CARE)	2	2	4
ASSISTED IN OBTAINING A GOVT. PHONE	0	1	1
ASSISTED WITH APPROVAL / REINSTATEMENT OF SSI BENEFITS	0	1	1
DELIVERED COMMODITIES	10	65	75
PROVIDED HYGIENE KITS	9	26	35
PROVIDED SHOES OR CLOTHES TO CLIENT	6	8	14
ARRANGED TRANSPORTATION	6	40	46
ADVOCACY WITH LEGAL MATTER	0	1	1



Victim Services
 Informational Report
 Oct. 2021 - Sept. 2022

Domestic Violence Program

Services	1 st quarter (Oct.- Dec.)	2 nd quarter (Jan- March)	3 rd quarter (April- June)	4 th quarter (July- Sept.)	Total
Crisis Intervention	218	177	186	258	839
Individual Counseling	435	437	536	428	1836
Criminal Advocacy or Accompaniment	132	349	131	122	734
Assistance with Protective Orders	71	43	87	96	297
Interpreter Services	8	5	3	2	18
Referral to Other Resources	58	59	91	52	260

The Martha Diaz Shelter

Number of Days/Adults/Children	200/3/7	168/7/9	103/9/20	177/10/24	648/29/60
Emergency Food & Clothing (unduplicated)	16	3	20	8	47

Victim Witness Program

Crisis Intervention	263	102	83	65	513
Individual Counseling	272	377	423	288	1360
Criminal Advocacy or Accompaniment	208	258	344	302	1112
Assistance in Obtaining Protection or Restraining Order	3	6	12	13	34
Number of Victims of Crime Compensation Claims Submitted	20	18	22	29	89
Interpreter Services	13	50	32	1	96

Rape Crisis Program

Crisis Intervention	297	228	183	146	854
Individual Counseling	88	119	100	99	406
Individual Advocacy (assistance in applying for public benefits, return of personal property)	23	68	44	64	199
Criminal Justice Advocacy or Accompaniment	254	335	307	245	1141
Law Enforcement Interview Accompaniment	73	57	52	34	216
Assistance in Obtaining Protection or Restraining Order	15	11	5	21	52
Interpreter Services	28	30	54	17	129

Fiscal Year January-December 2022

Unserviced/Underserved Victim Advocacy & Outreach Program

Services	1 st Quarter (Jan.-March)	2 nd Quarter (April-June)	3 rd Quarter (July-Sept.)	4 th Quarter (Oct.-Dec.)	Total
Crisis Intervention	58	23	31		112
Presentations to Underserved Population	40 individuals	24 Individuals	40 Individuals		104
Outreach Events Attended	4	1	2		7
Immigration Assistance (visas, continued presence application, and other immigration relief)	42	61	28		131
Provide information about the criminal justice process	56	24	60		140
Criminal Justice Advocacy or Accompaniment	14	4	4		22
Individual Advocacy (assist. with public assistance benefits, return of personal property)	29	23	33		85
Interpreter Services	21	6	16		43

Transitional Housing Program

Services	1 st Quarter (Jan.-March)	2 nd Quarter (April-June)	3 rd Quarter (July-Sept.)	4 th Quarter (Oct.-Dec.)	Total
Individual Counseling	31	43	5		79
Individual Advocacy (assist. with public assistance benefits, return of personal property)	0	0	1		1
Individuals Rec. Rental Assistancess	5	5	3		13



Report to the Board of Directors

Month: December 2022

Program Manager: Jennifer Coronado

ACCOMPLISHMENTS:

- Received \$500 donation from Catania Worldwide
- Received \$14,860.67 donation from California Department of Corrections and Rehabilitation (CDCR) Joint Venture Program at Central California Women's Facility (CCWF).
- Received \$1,762.28 donation from Valley State Prison (VSP) Charity Fund Drive.
- Distributed holiday gifts to over 100 individuals thanks to donations from Valley State Prison (VSP), Alvarez and Garcia Group, Madera County District Attorney's Office, and Madera Police Department.
- 2022 Underserved Advocacy and Outreach grant was awarded in the amount of \$182,827 for 5-years
- Transitional Housing grant was awarded in the amount of \$135,000 for 5-years.

UPCOMING EVENTS:

- Final report due for 2021 Underserved Advocacy and Outreach grant.
- Final report due for 2021 Transitional Housing grant.
- Quarterly VOCA (Victims of Crime Act) reports due for all programs (UV, SA, DV, VW, & XH).
- January is Human Trafficking Awareness Month. Victim Services staff will join DSS proclamation from the Board of Supervisors on January 10th.
- Human Trafficking Awareness Day on January 11th – WEAR BLUE.
- February is Teen Dating Violence Awareness Month
- Teen Dating Violence Awareness day on February 7th – WEAR ORANGE.

STATISTICAL REPORTS:

To be provided on quarterly basis.



Report to the Board of Directors

Agenda Item Number: E-1

Board of Directors Meeting for: January 12, 2023

Author: Russell K. Ryan

DATE: 12/5/22

TO: Board of Directors

FROM: Russell K. Ryan, Esq. – Agency Legal Counsel

SUBJECT: Personnel Policies and Procedures – Revised and Updated

I. RECOMMENDATION:

Review and consider approving the revised and updated Agency Personnel Policies and Procedures manual (PPP) to be effective as of January 1, 2022.

II. INTRODUCTION:

The Agency's management team have worked with me over the last several months to prepare the most comprehensive update to the Agency's Personnel Policies and Procedure in more than a decade. While the Agency has stayed generally up to date with changing personnel rules and regulations, it was time for a complete and detailed review of existing policies to ensure that the Agency is using best practices, is fully compliant with California's complex and ever-changing regulatory landscape with regard to wage and hour laws and regulations, protected leaves and other policies. California is generally on the forefront of employment law issues which makes it a challenge for the Agency to reconcile these ongoing changes while administering state and federal programs with differing employment and compliance requirements. Head Start also has its own unique culture and obligations, and there is a challenge determining whether the Head Start requirements should apply to other programs within the Agency. Having a portion of the Agency's workforce unionized provides yet another complicated legal overlay.

What this all means is that it is an incredible challenge for CAPMC to stay updated and compliant when it has to take into account changes in California and federal laws and regulations, ensure that the policies reconcile with Head Start regulations and whether such regulations make sense to have them applied Agency-wide, interact with a union for a large portion of the workforce who has the right to weigh in on any changes that affect its employees, and be proactive enough to keep and maintain satisfied and engaged employees, all while staying within budgetary guidelines. This is no small task.

The revised and updated Personnel Policies and Procedures have been revised in such a way to ensure that the Agency is compliant with existing state and federal laws while at the same time providing some measure of flexibility as to employee discipline, engagement and recruitment.

III. SUMMARY OF PROPOSED CHANGES:

While language was modernized and updated throughout the entire PPP, the following summarizes the major recommended revisions to the Agency's Personnel Policies and Procedures. The majority are prompted by changes to state and federal law. Others are provide flexibility in working with programs and employees, while others are proposed to engage in "best practices" in keeping and maintaining an engaged workforce while doing the Agency's best to avoid potential legal pitfalls and litigation.

1. **Equal Employment Opportunity and Protection from Unlawful Discrimination and Harassment.** Language has been changed throughout to meet the expanding definitions of "protected categories" under the law that now include "race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding), gender (a person's sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning, having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or in ability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status, protected use of cannabis outside of the workplace as well as any other category protected by federal, state or local law or ordinance or regulation." Policies changed in include Policies 201.00, 302.07, 401.00, 801.03.00, 804.03.00, 805.02.00 M, 1005.19 and 1101.00.

As a social services organization, it is important that the Agency lead out on these issues.

2. **Immigration Reform and Protection from Harassment.** Policy 201.15 was enhanced with the protections required under California to prevent those who are authorized to work in the U.S. but may not be citizens from undue harassment by ICE and other immigration officials. While this is less public now under the Biden administration, this language and compliance with these laws and regulations remain critical.

3. **Probationary Period.** Section 310.00 is being revised to reduce the probationary period from 1 year to 90 days as per most employers. This provides some

additional flexibility in hiring and supervision, while preventing potential legal risks of terminating employees after a year of employment without adequate documentation and cause. This language was also revised with regard to transfers and the re-commencement of a probationary status as a result of a transfer. See Policy 301.05.

4. **COVID-19.** Policy 311.00 was updated to make sure employees are compliant with current legal requirements re masking (more optional) and timely receipt of boosters. Both state and federal law are providing more flexibility for making based on the status of local conditions. Current boosters are bivalent and considered to provide protection for all current Covid variations and in place of any previously missed boosters.

5. **Background Check every Five Years.** Policy 306.04.06 was revised to provide the five year new background checks previously required by the Head Start Performance Standards will not be required so long a California's "Rap Back" program, which requires the Agency to be regularly notified of any material changes in an employee's background, is determined to be in compliance with 45 CFR 1302.90(b)(5).

6. **COLA or QI Adjustments** – Policy 502.12.01 was added to include the language approved by the board earlier this year regarding eligibility for payment for such payments when employees separated from employment before grants of adjustments were awarded to the Agency.

7. **Volunteers** – Policy 508.01.00 to be a bit more comprehensive and flexible with regard to oversight of Agency volunteers.

8. **Personnel Files.** Language has been updated in Policies 505.00 and 506.00 with regard to production, inspection of and access to personnel files and related documents.

9. **Vacation Payout Requests** – Policy 602.09.01 has been revised to provide more flexibility for employees in requesting excess vacation payouts so long as sufficient amounts are retained in reserve.

10. **Sick Leave.** Policy 602.00 has been revised to meet expanding California requirements regarding minimum sick leave requirements, the ability for employees to take off additional sick leave for family members and others. This has been an ever-changing issue under California law.

11. **Compassionate Transfer of Leave.** This policy (Policy 604.00) has been put on hold as we work through some of the regulatory and tax implications of donating leave to other employees and whether it should be continued.

12. **Leaves of Absences.** Policy 606.00 was *significantly* revised and expanded to incorporate changes in light of various new California laws expanding leave rights. This includes taking leave for taking care of an expanding list of individuals inside and outside the traditional family, mandated bereavement leave (with an expanding list of those for which such leave can be taken), additional leave for members of the military and their family members and for an expanded list of reasons, military caregiver leave, expansion of CFRA leave rights, expansion of domestic violence leave rights, emergency responder leave, organ donation leave, bone marrow leave, civil air patrol leave, and time off for victims of serious crimes.

13. **Lactation Accommodation.** Policy 608.00 has been revised to comply with new California requirements for lactating mothers.

14. **Meal and Rest Periods.** With the explosion of class action lawsuits pursued throughout California, but especially in the San Joaquin Valley, Policy 701.00 has been updated with more detailed and thorough language re meal and rest periods.

15. **Overtime.** Additionally, such class action lawsuits have resulted in changes to the law that ensure employees are paid overtime at the correct rate, which includes other payments that were not traditionally associated with the employee's hourly rate. Policy 701.11.11 was likewise revised to ensure compliance.

16. **Direct Deposit.** Policies 703.00 and 1003.05 were revised to allow for direct deposit in certain circumstances for the final paycheck, especially when the employment separation was a termination.

17. **Employee Conduct and Work Rules.** Section 801.00 was revised and enhanced to clarify standards of conduct and the various bases for which an employee can be disciplined, including the possibility of termination for cause.

18. **Dress Code** – Policy 802.00 was revised to allow some additional flexibility for dress code issues and to ensure those dress and grooming practices associated with certain cultures and religious practices are accommodate.

19. **Prevention of Workplace Violence.** Policy 804.00 was updated with the latest languages and practices.

20. **Unlawful Harassment (including Sexual Harassment).** Policies 805.00 and 1101.00 were updated to include latest language and investigation practices.

21. **Drug Free Workplace and Related Policies.** Policy 809.00 and other related provisions were updated to comply with new Government Code Section 12945 to avoid discriminating against those who may have used cannabis outside of work settings and in a way it doesn't cause issues in the workplace. Cannabis now treated more like smoking or alcohol (and perhaps with even more protections) so long as its influence and affect doesn't intrude into the workplace.

22. **Disciplinary Actions.** Policy 1001.00 was updated with regard to disciplinary actions to provide more flexibility in administering discipline to employees.

23. **Processing Terminations.** Policy 1003.05.00 was revised and updates to provide more flexibility in withdrawing resignations, processing final paychecks, etc.

The above summarizes the major changes and I will be present in person at the Board meeting to discuss any of these issues and respond to any questions with regard to the proposed revisions and updates.

Addressing the Needs of our Community Since 1965



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Madera, CA 93637
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PERSONNEL POLICIES and PROCEDURES (Revised)

Revised and Effective as of: January 1, 2023

Review Completed by Agency Attorney Russell K. Ryan, Esq.:

October 25, 2022

December 2022 Approved by the Board of Directors:

Approved by Madera/ Mariposa a Regional/EHS Policy Council:

Approved by Madera Migrant/Seasonal Head Start Policy Committee:

Approved by Fresno Migrant/Seasonal Head Start Policy Committee:



PREFIX

- i. Welcome from the Executive Director

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Dear Employee,

Welcome to Community Action Partnership of Madera County, Inc.!

We are so excited to have you as part of our progressive team. You were hired because we believe you can contribute to the achievement of our goals and to the shared commitment to the overall success of our mission statement.

Community Action Partnership of Madera County (CAPMC or Agency) is committed to distinctive quality and unparalleled client service in all aspects of our service-delivery system. As part of the team, you will discover that the pursuit of excellence is truly a rewarding aspect of your career with CAPMC. As a team member, you must "own" the results of your commitment.

Your job, every job, is essential to fulfilling our mission - "helping people, changing lives and making our community a better place to live by providing resources and services that inspire personal growth and independence." CAPMC's and your primary goal is to live our mission statement and continue to be a community leader. We achieve this through dedication, hard work, and commitment from every employee. It is the desire of CAPMC's management to have every employee, from top to bottom, succeed in their job and assist in achieving our goal.

The Code of Ethics and Business Conduct in Section 4 is the epitome of what CAPMC stands for and, as an employee, it is what guides you in your daily interactions.

You should use these Personnel Policies and Procedures as a ready reference as you pursue your career with CAPMC. Additionally, the manual should ensure good management and fair treatment of all employees. At CAPMC, we strive to recognize the contribution of all of CAPMC's employees and wish you the very best in your employment at the Agency.

Once again, welcome to CAPMC. We look forward to your contribution.

Sincerely,

Mattie Mendez
Executive Director

Applies to: Governing Body Members, Officers, Agents, Employees, Volunteers, Consultants, Independent Contractors (Agency Members), General Public

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

Our Purpose...

The idea of the community action agency, an integral component of the "War on Poverty," was conceived by President John F. Kennedy. President Lyndon B. Johnson further developed the idea and proposed the Economic Opportunity Act, legislation ultimately passed by Congress in 1964 and signed into law in 1965. The Community Action Partnership of Madera County, a 501(c)(3) non-profit organization, was one of the many early community action agencies that sprang up across the nation as a result of this legislation.

The Agency's original mandate was to "address itself to activities having a measurable and potentially major impact on the causes of poverty in the community and those areas of the community where poverty is a particularly acute problem." An important aspect of the legislation was the call for "maximum feasible participation" by members of the groups served in the development, conduct and administration of the antipoverty programs. That premise is a hallmark of community action that holds true to this day.

Today, in an era of federal and state cutbacks, with a punitive mindset toward low income and disadvantaged people emanating from the White House and in an economic and political climate with little interest in combating the root causes of poverty, the Agency remains true to its original mandate as it continues its commitment to furthering economic and social progress for the low-income and disadvantaged residents of every racial/ethnic group in Madera, Mariposa, and Fresno Counties.

At the forefront of needed change, the Agency strives to preserve quality programming in childcare, child development, youth services, housing, energy subsidies, victim rights/services, and programs that give individuals and families the tools to enhance their quality of life and move up the ladder to economic opportunity.

In order to reduce poverty and move individuals and families to self-sufficiency, the Agency works to better focus on available local, state, private, and federal resources to assist the Agency to accomplish its mission. CAPMC has been in operation since 1965 and is currently operating the current programs: a Regional Head Start Program and two Migrant Head Start programs, Domestic Violence, Victim Witness, Rape Crisis, Underserved/Unserviced, Emergency Assistance, Shunammite Place, temporary housing assistance, Child Care Resource and Referral, Child Care Alternative Payment, Federal Block Grant Child Care, Nutrition, Madera

Regional and Early Head Start, Senior Meal Program, State Based Migrant, Child Advocacy Center services, and youth groups.

Our Mission...

Helping people, changing lives and making our community a better place to live by providing resources and services that inspire personal growth and independence.

Our Vision...

CAPMC will be a premier social service agency that eliminates the effects of poverty by helping people obtain knowledge and skills to achieve self-reliance and economic stability...one life at a time.

Our Promise...

Community Action changes people's lives, embodies the spirit of hope, improves communities, and makes America a better place to live. We care about the entire community, and we are dedicated to helping people help themselves and each other.

Our Values-Basic Belief...

As community action professionals, the Agency is respectful of cultural diversity and is dedicated to eliminating barriers to social and economic independence in the midst of plenty in this nation by opening to everyone the opportunity for education and training; the opportunity to work; and the opportunity to live in decency and dignity, and by committing itself to five core values.

Core Values

The Agency's Core Values represent who we are and provide, without question, the standard of behavior by which we conduct business. These values are the heart, soul, and character of CAPMC. They represent how we treat each other, how we deal with our customers, and how we hold others and ourselves accountable.

Trustworthiness

Be open, honest and trustworthy in dealing with program participants, vendors, community partners and co-workers ▪ Be reliable – do what you say you'll do ▪ Have courage to do the right thing ▪ Build a good reputation.

Respect

Treat others the way you want to be treated ▪ Value and honor all people ▪ Respect other people's time ▪ Judge others on character, ability and conduct; not any protected status or category under federal, state or local law, ordinance, regulation or executive order, or what they have or don't have ▪ Listen to and acknowledge others ▪ Respect differing opinions ▪ Refrain from idle complaints.

Responsibility

Think before you act ▪ Be self-disciplined ▪ Always do your best ▪ Be solution-oriented ▪ Set a good example ▪ Don't shift responsibility ▪ Apologize sincerely ▪ Accept and give praise ▪ Take pride in what you do – set goals – climb high.

Fairness

Be fair and just ▪ Treat people equally ▪ Make decisions without favoritism or prejudice ▪ Be open-minded, hear people out, listen to them and consider what they have to say before making a decision ▪ Give people a reasonable benefit of doubt.

Caring

Be kind ▪ Be compassionate ▪ Show you care ▪ Express gratitude ▪ Forgive others ▪ Help people in need ▪ be charitable and thoughtful ▪ Don't speak ill of others ▪ Think the best.

Citizenship

Make your community better ▪ Volunteer ▪ Protect our environment, clean up, conserve, avoid pollution ▪ Follow Agency policies and procedures ▪ Promote continuous improvement ▪ Honor and respect democracy.

Standards to Live By

The Agency's Standards to Live By represent the standards of behaviors by providing excellent customer services to staff, customers and stakeholders, ensuring all customers are treated with the dignity and respect they deserve, proving an accountability system for the Agency staff to follow, and meeting the Agency's strategic goals of offering premier programs and customer service that achieve exceptional results and our customers are highly satisfied with the quality of the customers service they receive.

Courtesy

I will greet each person that I meet with eye contact and a genuine smile.

Attitude

I will consider it an honor to be of service to the community and will let this belief shine when dealing with others.

Professionalism

The culmination of compliance with the Agency's dress code, competence, knowledge, resourcefulness, quality, attitude and cooperation related to how we provide our professional service.

Make Time

If I don't know the answer to a customer's question, I will personally find out. I will make time to stay with them until they are satisfied.

Closure

Each time I have the honor to speak with a customer, I will end the conversation by saying "Thank you for contacting us today...is there anything else I can do for you?" And, mean it.

Our Governing Structure...

The Agency's Board of Directors and the Madera County Board of Supervisors, duly composed under the provisions set forth in the By-laws of the Agency and other applicable statutory and regulatory directives and guidelines, have the fiduciary and management responsibility for the Agency.

The Madera County Board of Supervisors is responsible for the employment of the Executive Director. The overall Agency responsibility and oversight is assigned to the Agency's Board of Directors. The Board of Directors is a 15-member board. Its composition includes five members who are elected officials appointed by the Board of Supervisors, five members from the private sector approved by the Board of Directors (one member from each Head Start policy group), and five members from target areas where elections are held by citizens from that area.

The Executive Director is responsible for and has oversight over the Agency's day-to-day operations. The Executive Director reports to the Board of Directors. The Executive Director studies the needs of the Agency's target populations in Madera County, including the low-income and disadvantaged, applies for and administers program funding designed to meet those needs, and employs and assigns personnel to those programs.

Program Managers and Head Start Program Directors are responsible for the day-to-day operation of individual programs/departments and for supervision of their respective personnel. Major decisions regarding personnel, fiscal, funding, or legal matters require concurrence of the Executive Director, Policy Council/Committee (where appropriate), and the Board of Directors as detailed in the Agency's bylaws.

Applies to: Governing Body Members, Officers, Agents, Employees, Volunteers, Consultants, Independent Contractors (Agency Members), General Public

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Supersedes: 04/12/12

POLICY

This manual comprises the official CAPMC Personnel Policies and Procedures. Many of these policies cover governing body members, officers, agents, employees, volunteers, consultants, independent contractors (Agency members) and the general public. The Agency also has a collective bargaining agreement with the Service Employees International Union, (“SEIU”), that may supersede or supplement some of these current policies and procedures as they apply to certain Agency employees working in the Madera Head Start Programs. There is an applicability statement in the heading of each policy describing which employees are covered or references language of the collective bargaining agreement.

This published manual is an effort to create better understanding of Agency-wide human resources and personnel policies. Its main purposes are to advise governing body members, directors, officers, agents, employees, volunteers, consultants, independent contractors and the general public of the rules and regulations pertaining to their employment at the Agency, protect the rights of all employees and to ensure uniformity of action throughout the Agency. Each member of management is responsible for administering these policies in a consistent and impartial manner, and each employees is responsible for complying with the policies set forth herein.

Policies in the field of human resources relations become subject to modification and further development in the light of experience as well as changes in federal and state laws, regulations, execute and wage orders, and ordinances. Each member of management can assist in keeping our human resources program up-to-date by notifying the Agency’s Human Resources Office when problems arise or improvements can be made in the administration of these policies.

POLICY GUIDELINES

102.01.00 OFFICIAL POLICIES AND PROCEDURES. The Agency Personnel Policies and Procedures Manual shall be the official policies and procedures of the Agency and are intended to provide general information. The Agency reserves the right to make changes at any time to reflect current Board of Directors’ policies, Policy Council/Committee policies, Head Start Performance Standards and regulations, other administrative regulations and procedures, and amendments required by local, state and federal law. All such policy changes will always be in writing. Information provided by this manual is

subject to change without notice; therefore, it is important that the Human Resources Office be contacted should any questions arise.

102.02.00 DISTRIBUTION OF MANUAL. This policy manual has and will continue to be issued and available (electronically and, where appropriate in hard copy) to appropriate governing bodies and management, supervisory, employees, volunteers, consultants and independent contractors. A complete copy of this policy manual is available on the Agency Intranet (CAPnet) and each worksite shall have at least two copies. Employees are entitled to access the manual and its policies at any time, and upon request can be provided with a copy of any policy, policies or the entire manual within a reasonable time period. The individual to whom the manual is issued shall be responsible for its safekeeping and maintenance. It is the responsibility of each employee to be familiar with the information contained in the policy manual and any amendments thereto.

102.03.00 AUTHORITY FOR HUMAN RESOURCES POLICIES. The human resources policies and procedures contained in this manual have been approved by the appropriate Policy Council/Committee and Board of Directors and are hereby established as official Agency policies and procedures. The Agency has an approved Memorandum of Understanding (collective bargaining agreement) (MOU) with the SEIU that governs certain Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start employees as identified herein and is collectively bargained and updated from time-to-time. The policies set forth in this Policy Manual are applicable to all employees subject to and supplemented by the then-current MOU in effect for those employees represented by SEIU. As to the SEIU-represented employees, where a conflict exists between the MOU and these personnel policies, the provisions of the MOU will be controlling as to those employees.

The Agency's Human Resources Office, subject to the overall direction and supervision of the Executive Director, is responsible for administering these policies.

102.04.00 ESTABLISHING NEW OR REVISED POLICIES. Standard policies and procedures concerning the relationship between the Agency and its employees will be written and made available to all concerned through inclusion in the policies and procedures manual.

When there is an apparent need for new or revised policies and procedures, the Agency's Human Resources Office will submit it to the Executive Director.

When the Executive Director has approved new or revised policies and procedures, they will normally be submitted to legal counsel for review, the appropriate Policy Council/Committee for approval and then to the Board of Directors for final approval. New or revised policies shall become effective upon adoption by the appropriate Policy Council/Committee and Board of Directors following such hearings.

Each manager/supervisor who is furnished a policies and procedures manual is responsible for keeping that manual current by integrating all changes and revisions as approved and issued.

- 102.05.00 AUTHORITY OF EXECUTIVE DIRECTOR. The Executive Director has the overall responsibility for the implementation of the Personnel Policies and Procedures. The Executive Director also has the authority to execute all personnel actions contained in these policies as well as designate others to do so.
- 102.06.00 LIMITED AUTHORITY – BOARD OF DIRECTORS/POLICY COUNCIL/COMMITTEE. The individual members of the Board of Directors and Policy Council/Committee have no authority to direct or reprimand any employee, view personnel records, or otherwise involve themselves in personnel matters except through the Executive Director. The only limited exceptions may be found in the Guaranteed Fair Treatment Grievance Process and the grievance process outlined in the SEIU MOU.
- 102.07.00 GOVERNING BODY – BOARD OF DIRECTORS AND POLICY COUNCIL/COMMITTEE. The Executive Director will ensure that both mandated and regular trainings are provided to the Board of Directors and Policy Council/Committee on the Agency’s personnel practices along with regular reporting and training as may be needed in connection with any changes/additions to the Agency’s Rules and Regulations.
- 102.08.00 HEAD START POLICY GROUP RESPONSIBILITIES. Each Policy Council/Committee shall approve for, submission to the Board of Directors, program personnel policies and procedures, including policies and procedures regarding the hiring, evaluation, compensation, and termination of the Executive Director, Head Start Director, Human Resources Director, Chief Financial Officer, and any other equivalent position with the agency.
- 102.09.00 VIOLATION OF RULES. Violation of the provisions of the Agency’s Personnel Policies and Procedures shall be grounds for discipline (which would normally include progressive discipline) up to and including the possibility of involuntary termination.

Applies to: Governing Body Members, Officers, Agents, Employees, Volunteers, Consultants, Independent Contractors, General Public

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The CAPMC Human Resources Office provides Human Resources services to all programs and departments within the Agency and is subject to the general oversight of the Executive Director. The Human Resources Director supervises and oversees the Human Resources Office and reports to the Executive Director.

The Human Resources Office:

- Supports the Human Resources needs of the Agency, its programs, departments and employees;
- Promotes organizational vitality through effective and efficient administration of the Agency's human resource functions;
- Works to maintain an Agency environment which encourages all employees to achieve their personal and professional goals, aspirations, and highest potential as they work toward achieving the Agency's mission and their department's goals, while at the same time using its best efforts to assist in the Agency in complying with all state, federal and local laws and regulations governing employee relations, work conditions, wage and hour laws, and rules prohibiting unlawful discrimination, harassment, retaliation, etc.; and
- Supports the continued growth and development of the Agency's most valuable resource, its people.

POLICY GUIDELINES

103.01.00 MISSION AND VISION.

103.01.01 MISSION. The mission of the Human Resources Office is to support and contribute the strategic direction of the Agency by providing managers and employees with innovative solutions to organizational and human resource issues. The Office exists to recommend policies, procedures and provide services which help the Agency to attract, retain, and reward competent and dedicated employees who share a commitment to the Agency's values of trustworthiness, respect, responsibility, fairness, caring, and citizenship while ensuring compliance with all applicable laws, rules and regulations governing the workplace.

- 103.01.02 VISION. The vision of the Human Resources Office is that we aspire to build partnerships with management at all levels of the organization to create a culture that values all employees. This culture encourages and rewards exceptional performance and continuous improvement, fosters teamwork, and supports balanced attention to work and personal life issues. We strive to provide services of the highest quality in an efficient and effective manner while creating a healthy professional environment that fosters respect for both diverse perspectives and a service orientation.
- 103.02.00 HUMAN RESOURCES FUNCTIONS. The Human Resources Office has specific responsibilities for human resource functions as described herein and as may be directed by the Executive Director.
- 103.02.01 PERSONNEL POLICIES AND PROCEDURES. The Human Resources Office is responsible for the formulation and recommendation of new or revised Agency policies and procedures (with assistance from the Agency's legal counsel as appropriate and necessary) within the scope of existing state, federal and local laws and regulations. This includes working cooperatively with any unions representing Agency employees, including SEIU.
- 103.02.02 EQUAL EMPLOYMENT OPPORTUNITY/AFFIRMATIVE ACTION PROGRAM. The Human Resources Director, under the direction of the Executive Director, is responsible for all equal employment efforts as outlined in the Agency's EEO/AA program (see Policy 201.00.00).
- 103.02.03 EMPLOYEE RELATIONS. One of the primary responsibilities of the Human Resources Office is to promote positive relations among all Agency employees and to help them learn to work together to solve problems and improve the quality of the work and work environment. This includes supporting and assisting employees by administering the Employee Grievance policy described in this manual.
- 103.02.04 JOB CLASSIFICATION AND COMPENSATION ADMINISTRATION. The Executive Director or designee is responsible for the development and maintenance of the Agency's Salary Schedule. To ensure that appropriate objectives are met, the Human Resources Office will perform job analysis/appraisals to assist in determining position classification and salary assignments. It will monitor classification and compensation of positions in order to ensure standardization and consistency in the Agency. It will use reasonable best efforts to ensure proper and comparable salary treatment of employees engaged in comparable work. For purposes of recruitment, testing, orientation, training, transfer and promotion of employees, the Human Resources Office will classify the requirements of all employee positions and document those requirements through written job descriptions.
- 103.02.05 RECRUITMENT AND EMPLOYMENT. The Human Resources Office is responsible for maintaining a centralized employment office for employment. The recruitment and employment functions of the Human Resources Office include, but are not limited to, the following:

- A. Accepting requests from all departments of the Agency for assistance in employing personnel, both supervisory and non-supervisory;
- B. Recruiting and interviewing applicants for all Agency positions, including administration, mid-management, and clerical and technical positions;
- C. Referring employable applicants to the requesting departments for skill assessments and interview appraisals;
- D. Receiving, accepting and, as appropriate, investigating claims of unlawful or improper treatment of employees, including any claims of unlawful discrimination, harassment, retaliation, etc.; and
- E. Orienting new employees who have been accepted for positions with the Agency.

103.02.06 NEW EMPLOYEE ORIENTATION. The Human Resources Office welcomes new employees to the Agency through regularly scheduled orientation programs in which employees are informed about Agency activities and programs, employment functions, benefits, and key Agency policies, and providing legally mandated documents. The Human Resources Office will work with programs and departments on issuing new-hire identification numbers and other documentation and information needed for new employees to begin employment. The Human Resources Office will as appropriate remind the program or department on any needed equipment and system usage for new employees as well as address any other issues, equipment or devices that might be needed for any new employee accommodations.

103.02.07 PERSONNEL RECORDS. The Human Resources Office is responsible for the development and maintenance of a centralized personnel records system and files. All requests from outside sources for employee information, employee reference checks, and verification of employment, are the sole responsibility and obligation of the Human Resources Office and all such requests ***must*** be directed and routed to the Human Resources Office. Only Human Resources can provide reference checks or respond to requests for reference letters and information, working with the Executive Director (and, as appropriate, the Agency's legal counsel) in doing so.

103.02.08 TRAINING AND DEVELOPMENT OPPORTUNITIES. It is the responsibility of the Human Resources Office and appropriate department to provide progressive training and development opportunities that increase personal and professional skills, support the Agency's mission and goals, assist departments with specific training needs, and promote life-long learning for all employees.

103.02.09 EMPLOYEE DEVELOPMENT PROGRAM. The Human Resources Office is responsible for the development and maintenance of procedures for evaluating the performance of employees. It assists other Agency departments that request help in the evaluation process, particularly by encouraging standardization of appraisal areas and uniformity of interpretation.

- 103.03.00 GENERAL RESPONSIBILITIES FOR ALL STAFF MEMBERS. The Agency's Human Resources Office is responsible for employees as described below.
- 103.03.01 BENEFITS (INSURANCE) PROGRAMS. The Human Resources Office is responsible for administering the Agency's group insurance programs, making these programs available to employees as set forth in the Personnel Rules and Regulations, and assisting employees in filing claims and obtaining benefit coverage.
- 103.03.02 UNEMPLOYMENT COMPENSATION. The Human Resources Office works in conjunction with the Fiscal Department to ensure compliance with the California Unemployment Compensation Act, for handling of all unemployment compensation claims, and for developing cost-effective procedures in the administration of claims for unemployment compensation.
- 103.03.03 COMPLIANCE WITH STATE AND FEDERAL REGULATIONS. The Human Resources Office is responsible for ensuring that the Agency and its departments comply with the various state and federal laws and regulations regarding all personnel functions and working conditions.
- 103.03.04 EXIT MEETING (OPTIONAL). The Human Resources Office will use reasonable efforts to conduct exit meetings/interviews for anyone leaving Agency employment except as may otherwise be determined. Terminated employees will be informed regarding their retirement contributions, canceling insurance, possible COBRA coverage, and/or converting from group to individual coverage, etc.
- 103.03.05 DISCIPLINE AND TERMINATION. The program or department recommending serious discipline or termination of an employee is required to consult and coordinate with the Human Resources Office on such issues before taking action. Termination notices must be reviewed by the Human Resources Office (and, as appropriate, the Agency's legal counsel) before taking action against an Agency employee.

Applies to: Governing Body Members, Officers, Agents, Employees, Volunteers, Consultants,
Independent Contractors (Agency Members), General Public

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POLICY

The Community Action Partnership of Madera County (Agency) is committed to building a diverse staff for employment and promotion to ensure the highest quality workforce, to reflect human diversity, and to improve opportunities for minorities and women. The Agency embraces human diversity and is committed to equal opportunity, affirmative action, and eliminating discrimination. This commitment is a moral imperative consistent with an agency that celebrates individual differences and diversity, as well as matter of law.

It is the policy of the Agency to provide equal opportunity through affirmative action in employment, programs, and services. Discrimination is prohibited on the account of any status protected by applicable federal, state and local laws, including, without limitation, race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding), gender (a person's sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning, having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or in ability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status, use of cannabis off the job and away from the workplace consistent with the provisions of California Government Code Section 12954, as well as any other category protected by federal, state or local law or ordinance or regulation. Equal employment opportunity includes, but is not limited to: recruitment, hiring, promotion, evaluation, termination, compensation, benefits, transfers, Agency-sponsored training, educational opportunities, scholarships, and tuition reimbursement.

The Agency is likewise committed to taking affirmative action in increasing opportunities at all levels of employment and to increasing participation in programs and services by all employees and volunteers. Affirmative action is directed toward minority individuals, women, Vietnam-era veterans, other protected veterans, newly separated veterans, special disabled veterans, and individuals with disabilities.

Any employee or volunteer may visit the Human Resources Director to confidentially discuss any concern(s) and to explore available options without fear of jeopardizing employment status within the Agency.

POLICY GUIDELINES

201.01.00 DEFINITIONS.

201.01.01 **AFFIRMATIVE ACTION.** Affirmative Action is designed to help eliminate the effect of past and present discrimination. It is a process in which employers identify areas of improvement, set goals, and take positive steps to enhance opportunities for protected class members, including, but not limited to, individuals with disabilities and special disabled veterans, minorities (Asian/Pacific Islander, Black/African American, Hispanic/Latino, Native American Indian/Alaska Native, etc.), two or more races, veterans (Vietnam veterans, disabled veterans, campaign badge veterans, and recently discharged veterans), women and other protected classes identified under federal, state and local laws, regulations and ordinances. Affirmative Action focuses on hiring, training, and promoting qualified protected class members where they are underrepresented.

201.01.02 **APPLICANT.** An applicant for employment is defined as an individual who has applied for a specific position with the Agency.

201.01.03 **DISCRIMINATION.** Discrimination is to refuse to, consider, hire, promote or to select a person for a training program leading to employment, or to bar or terminate a person from employment or from a training program leading to employment, or to discriminate against the person in compensation or benefits in terms, conditions, or privileges of employment, in each case based on any protected status, except if based upon a bona fide occupational qualification or otherwise permitted by laws or regulations.

Discrimination occurs when an adverse employment action is taken and is based upon a protected status. There are two forms of discrimination: disparate treatment and disparate impact. Disparate treatment occurs when an employee suffers less favorable treatment than others because of the protected status. Disparate impact occurs when an employment policy, although seemingly neutral on its face, adversely impacts individuals in a protected status.

201.01.04 **EQUAL EMPLOYMENT OPPORTUNITY.** All individuals regardless of race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under

federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding), gender (a person's sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning, having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or in ability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status, use of cannabis off the job and away from the workplace consistent with the provisions of California Government Code Section 12954, as well as any other category protected by federal, state or local law or ordinance or regulation shall have equal access to positions within the Agency, limited only by their ability to do the job.

201.01.05 HARASSMENT. Conduct, whether verbal, non-verbal, or physical, constitutes harassment if it is based on an individual's protected status and when submission to that conduct becomes (a) a term or condition (express or implied) of the individual's employment; (b) basis for a decision concerning an individual's employment; or (c) creates an intimidating, hostile, or offensive work environment that unreasonably interferes with work performance or negatively affects an individual's employment opportunities. The first two types of harassment, often known as "*quid pro quo*" or "economic harassment" typically involves a threat or a promise of benefit linked to improper conduct. Economic harassment is virtually always perpetrated by a manager or supervisor (or business owner) abusing his or her position or power. The third type of harassment, known as "environmental" or "hostile work environment harassment" involves behavior which an employee finds offensive even though there has been no tangible employment action (suspension, demotion, termination) that has occurred toward the employee. In this situation, the harassment is unlawful because it unreasonably interferes with the individual's work performance or creates an intimidating, hostile, or offensive work environment. Hostile work environment harassment can occur between individuals associated with the agency, e.g. between an employee and a supervisor; coworker(s); customer(s); vendor(s); or contractor(s).

Abusive conduct is conduct of an employer or worker in the workplace, with malice, that a reasonable person would find hostile, offensive, and unrelated to an employer's legitimate business interest, and does not need to be based on a protected category/class. Abusive conduct may include repeated infliction or verbal abuse, such as the use of derogatory remarks, insults, and epithets, verbal or physical conduct that

a reasonable person would find threatening, intimidating, or humiliating, bullying, or the gratuitous sabotage or undermining of a person's work performance.

201.01.06 PROTECTED CLASS AND PROTECTED STATUS. Protected class is defined by federal, state or local law, ordinance, regulation, or executive order. Protected status extends beyond those groups set forth above in Section 201.01.01, to include the account of any status protected by applicable federal, state and local laws including, without limitation, race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding), gender (a person's sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning, having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or in ability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status, use of cannabis off the job and away from the workplace consistent with the provisions of California Government Code Section 12954, as well as any other category protected by federal, state or local law or ordinance or regulation.

201.02.00 GENERAL GUIDELINES.

201.03.00 UNLAWFUL DISCRIMINATION GUIDELINES.

A. The Agency does not discriminate on the basis of any status protected by applicable federal, state and local laws including, without limitation, race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions

related to pregnancy, childbirth or breast feeding), gender (a person's sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning, having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or in ability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status, use of cannabis off the job and away from the workplace consistent with the provisions of California Government Code Section 12954, as well as any other category protected by federal, state or local law or ordinance or regulation.

The Agency prohibits unlawful discrimination, harassment and retaliation based on the perception that anyone has any of these characteristics, or is associated with a person who has or is perceived as having any of these characteristics. All such discrimination, harassment and/or retaliation is unlawful and all persons involved in the operations of the Agency are prohibited from engaging in this type of conduct.

- B. Agency policies and procedures mandate the assessment of applicants and employees on job-related criteria without regard to any account of any status protected by applicable federal, state and local laws including, without limitation, race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding), gender (a person's sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning, having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or in ability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status, use of cannabis off the job and

away from the workplace consistent with the provisions of California Government Code Section 12954, as well as any other category protected by federal, state or local law or ordinance or regulation.

The Agency prohibits unlawful discrimination, harassment and retaliation based on the perception that anyone has any of these characteristics, or is associated with a person who has or is perceived as having any of these characteristics. All such discrimination, harassment and/or retaliation is unlawful and all persons involved in the operations of the Agency are prohibited from engaging in this type of conduct.

- C. All employment/job announcements and advertisements appearing in newspapers or other media will include the following statement: "To build a diverse workforce, CAPMC encourages applications from individuals with disabilities and special disabled veterans, minorities, veterans, LGBTQ+ and women. EEO/AA Employer."
- D. The Agency provides all individuals the same employment opportunities, wages, hours, conditions of employment, and employer contributions to insurance retirement, and other benefit programs. Sex-based criteria are not used in determining salaries.
- E. All administrative, management, and supervisory level positions are open to qualified applicants regardless the account of any status protected by applicable federal, state and local laws including, without limitation, race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding), gender (a person's biological sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning, having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or inability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status, use of cannabis off the job and away from the workplace consistent with the provisions of California Government Code Section 12954, as well as any other category protected by federal, state or local law or ordinance or regulation.

The Agency prohibits unlawful discrimination, harassment and retaliation based on the perception that anyone has any of these characteristics, or is associated with a person who has or is perceived as having any of these characteristics. All such discrimination, harassment and/or retaliation is unlawful and all persons involved in the operations of the Agency are prohibited from engaging in this type of conduct.

- F. There is no distinction or discrimination between married and unmarried applicants or employees of either sex or gender.
- G. The Agency does not deny employment or otherwise discriminate in any employment decision or benefit because of pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding. Maternity leave is provided through sick leave, family and medical leave, and pregnancy disability leave policies that apply to women employees who take time off for pregnancy, childbearing, and/or related conditions in accordance with state and federal law. The Agency does not penalize women in terms of conditions of employment because of pregnancy and childbearing. Furthermore, following childbirth, a woman employee who indicates her intent to return shall be reinstated to a position of like status and pay without loss of pay or benefits in accordance with and as required by state and federal law. (See Policy 606.00.00, "Leaves of Absence" for further details.)
- H. The employee leave policies apply to both male and female employees who take time off for child-care purposes.
- I. The Agency does not have an exclusionary policy regarding women and children.
- J. Sexual harassment as defined by state and federal law and regulation is prohibited by Agency policy (see Policy 805.00.00, "Sexual Harassment," for the complete policy).
- K. The Human Resources Office will be responsible to:
 - Produce and maintain the Agency's Affirmative Action Plan.
 - Produce and annually update the Affirmative Action Plan for Veterans and Individuals with Disabilities.
 - Present the report of the Affirmative Action data to appropriate governing bodies (e.g., availability data, placement, goals, etc.).
 - Consult with departments regarding results of the Affirmative Action planning process and their responsibilities under this policy.
 - On an annual basis, provide Affirmative Action, EEO, and non-discrimination information and resources to all regulatory agencies and the Board of Directors.

AFFIRMATIVE ACTION PROGRAM FOR INDIVIDUALS WITH DISABILITIES, SPECIAL DISABLED VETERANS, OTHER PROTECTED VETERANS, NEWLY SEPARATED VETERANS, AND VIETNAM-ERA VETERANS.

- A. The Affirmative Action Program for individuals with disabilities, special disabled veterans, other protected veterans, newly separated veterans, and Vietnam-era veterans, which applies to employees and job applicants, is periodically reviewed and updated. Significant changes in procedures, rights, or benefits that occur as a result of the annual updating are communicated to employees and job applicants.
- B. Each job applicant is evaluated on individual qualifications and ability to perform the essential functions of a particular job. All levels of employment are open to disabled individuals, special disabled veterans, other protected veterans, newly separated veterans, and Vietnam-era veterans.

A component of affirmative action includes employing and advancing in employment qualified individuals with a disability. Such actions apply, but are not limited to, all employment practices including: recruitment or advertising; hiring, promotion, evaluation, or transfer; pay rate, salary adjustments, or other forms of compensation; selection for training; and termination.

- C. Employment practices are monitored and reviewed to ensure that procedures result in careful, thorough, and systematic consideration of the job qualifications of individuals with disabilities, disabled, special disabled veterans, other protected veterans, newly separated veterans, and Vietnam-era veteran applicants and employees for both job vacancies, filled either by hiring or promotion, and training opportunities. Each applicant for employment may voluntarily self-identify as being a protected veteran or being a Vietnam-era veteran.
- D. Any physical or mental job qualification requirements that may tend to screen out qualified disabled individuals, special disabled veterans, other protected veterans, newly separated veterans, and Vietnam-era veterans and that are used by the Agency to select applicants for employment or to select employees for changes in employment status, e.g., promotion, are job-related and required as a business necessity or for the safe performance of the job. The Agency has the right to conduct a comprehensive medical examination after an offer of employment is made, provided that the results of such an examination are used only in accordance with the requirements of 40 *Code of Federal Regulations* § 60-741.6 (1990).

Information required about an applicant's or employee's physical or mental condition and the results of required medical examinations are confidential, subject to these exceptions:

- 1. Required accommodations and restrictions on the work duties of disabled individuals may be communicated to supervisors and managers when the employee or applicant has requested accommodation;
- 2. Appropriate emergency treatment information may be communicated to first aid and safety personnel; and

3. Information requested by government officials investigating compliance with the *Rehabilitation Act of 1973*, the *Vietnam Era Veterans' Readjustment Act of 1974*, and/or the Americans with Disabilities Act of 1990 may be supplied to those officials.
4. The Agency recognizes and supports the obligation to reasonably accommodate individuals with disabilities and special disabled veterans in order to allow those individuals to perform the essential functions of their job. The Agency is committed to complying with all applicable state and federal laws, including the Americans with Disabilities Act, the Americans with Disabilities Act Amendments Act, and the Fair Employment and Housing Act. In accordance with applicable federal and state law protecting qualified individuals with known disabilities, the Agency will reasonably accommodate those individuals so that they may perform the essential functions of their position unless doing so would create an undue hardship on the Agency. Further, the Agency will not retaliate or otherwise discriminate against any individual for requesting accommodation of the individual's disability.

Any applicant or employee who is disabled or otherwise believes he or she requires an accommodation in order to perform the essential functions of the job should contact the Human Resource Office, provide appropriate documentation of the need for accommodation, and request accommodation. The Agency will then engage in a good faith interactive process with the employee or applicant to determine what, if any, effective accommodations can be made for the employee or applicant that will help eliminate any limitations. As part of the interactive process, the Agency may require the individual to obtain reasonable medical documentation from the individual's health care provider confirming the existence of the disability and the need for reasonable accommodation. The Agency will review the request and identify reasonable accommodations that will allow the individual to perform the essential functions of the job and do not create an undue hardship. If there is more than one reasonable accommodation that will not impose an undue hardship on the Agency, the Agency will identify and select the accommodations that will be made for the applicant or employees.

To the extent required by California or federal laws and regulations, all provisions of these Personnel Policies and Procedures are subject to modification as necessary as a reasonable accommodation for a qualified applicant or employees with a disability, provided that the modification is reasonable, allows the individual to perform the essential functions of the position, and does not impose an undue hardship on the Agency.

If you feel the Agency has not engaged in the interactive process with you and/or has not provided you reasonable accommodation to perform the essential functions of your position that does not result in an undue hardship on the Agency, you should provide a complaint to your supervisor, the Human Resources Office or the Executive Director as soon as possible. The complaint should include details of the situation, names of individuals involved, the names of any witnesses and any evidence such as notes.

- E. In offering employment or promotions to an individual with a disability, special disabled veteran, other protected veteran, newly separated veteran, and Vietnam-era veteran, the amount of compensation is not reduced because of any disability income, pension, or other benefit the applicant or employee receives from another source.
- F. The Human Resources Director periodically reviews employment practices to determine whether personnel programs provide the required affirmative action for employment and promotion of disabled individuals, special disabled veterans, other protected veterans, newly separated veterans, and Vietnam-era veterans, and are otherwise in compliance with state and federal law. Based on the findings of the review, the Agency may make changes in its community outreach and special recruitment activities.

Currently, the Agency:

1. Establishes the essential job functions of positions before they are advertised;
 2. Institutes reasonable internal procedures to fulfill its obligation to employ and promote qualified disabled individuals, special disabled veterans, other protected veterans, newly separated veterans, and Vietnam-era veterans; and
 3. Notifies subcontractors, vendors, and suppliers, of its policy of non-discrimination on the basis of disability, special disabled veteran, other protected veteran, newly separated veteran, and Vietnam-era veteran status and requests that subcontractors take appropriate action regarding this policy.
- G. In order to ensure greater employee cooperation and participation in the Agency's efforts to carry out affirmative action for individuals with disabilities, special disabled veteran workers, other protected veteran workers, newly separated veteran workers, and Vietnam-era veteran workers, the Agency implements and disseminates this policy internally through various means.
 - H. Responsibility for the implementation of the policy is vested in the Executive Director, the Human Resources Director, and the management staff.

201.05.00 IMMIGRATION REFORM AND CONTROL ACT OF 1986 AND ANTI-DISCRIMINATION GUIDELINES.

- A. The Agency does not discriminate against any individual with respect to recruitment, selection, and termination because of an individual's national origin or citizenship status.
- B. The Agency is committed to employing only those individuals who are authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin. In compliance with the Immigration Reform and Control Act of 1986, every new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility within three (3) days of the date of hire as required by federal law.

- C. In addition, former employees who are rehired must also complete the form if they have not completed an I-9 with the Agency within the past three (3) years or if their previous I-9 is no longer retained or valid.
- D. Photocopies of documents are not accepted; however, photocopies of documents will be made of presented original documents at the time of presentation. These copies will be retained with the completed I-9 form.
- E. A designated representative of the Agency (usually Human Resources personnel) reviews the required documents and signs the form I-9 in acceptance of these documents. The Agency retains employees' I-9 forms for the later of: (1) three (3) years from the date of hire; or (2) one (1) year from the date the employment relationship is terminated, whichever is later.
- F. If you have any questions regarding this law or are seeking more information on immigration law issues, please feel free to contact the Human Resources Office. Employees can raise questions or complaints about the Agency's immigration law compliance without fear of reprisal.
- G. The Agency is committed to comply with all state and federal laws and regulations regarding immigrant workers including, without limitation, the following implemented under California law:
 - 1. Labor Code §§90.2 and 1019.2 – California employers such as the Agency “shall not provide voluntary consent to an immigration enforcement agent (officials from Immigration and Customs Enforcement (“ICE”) and/or the Department of Homeland Security (“DHS”) to enter any nonpublic areas of a place of labor,” unless the ICE or DHS official has a valid judicial warrant. This means that ICE and DHS officials are not permitted into any part of any the Agency site (clinic or administration) except for those normally accessible by the public such as lobby or in the front of the building, except as authorized by the Agency's CEO following verification that the official has a valid warrant.
 - 2. Likewise the Agency cannot “provide voluntary consent” to an ICE or DHS agent to access, review, or obtain the personnel files or records of the Agency employees. The only exception is for I-9 employment eligibility and verification forms and other documents for which a Notice of Inspection has been provided to the employer.
 - 3. Notice of Inspections. California law also requires that the Agency post a notice of any inspections of I-9 Employment Eligibility Verification forms or other employment records conducted by ICE or DHS within 72 hours of receiving notice of the inspection. Also, upon reasonable request, the Agency will provide a copy of the Notice of Inspection to an affected employee.
 - 4. No Re-Verification of Eligibility. The Agency may not—and will not—re-verify the employment eligibility of a current employee unless expressly required by applicable legal requirements including, without limitation, federal or state law or regulation.

5. Labor Code §1019 – the Agency will not retaliate against immigrant employees for exercising any protected right.
6. Labor Code §1024.6 – the Agency will not take adverse action against any employees for updating their personal information based on a lawful change in name, social security number, or federal work authorization document.
7. Labor Code §1019.1 – the Agency will not request more or different documents than required on the I-9 form, or refuse to honor documents that on their face reasonably appear to be genuine.

If you have any questions regarding this law or are seeking more information on immigration law issues, please feel free to contact the Human Resources Office. Employees can raise questions or complaints about the Agency's immigration law compliance without fear of reprisal.

Applies to: Governing Body Members, Officers, Agents, Employees, Volunteers, Consultants, Independent Contractors (Agency Members), General Public

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POLICY

It is the policy of the Agency that no individual shall be subject to unlawful discrimination or harassment on the basis of the individual's age. The Agency will conform to state and federal regulations and restrictions regarding the employment and work of minors, and the state and federal nondiscrimination and anti-harassment laws and regulations and individual's age.

POLICY GUIDELINES

- 202.01.00 MINORS 14 TO 15 YEARS OF AGE. Under applicable laws and regulations, a minor younger than 14 years of age may not be employed. A minor who is 14 or 15 years of age may be employed in any occupation except those declared hazardous by the Secretary of Labor for his/her age group, as long as the employment does not interfere with his/her schooling or his/her health and wellbeing. Contact the Human Resources Office for further information regarding what constitutes a hazardous occupation. All minor employees must have a work permit from the minor's school. In addition, he or she may not be employed during school hours; between 7 p.m. and 7:00 a.m., except during the summer (between June 1 and Labor Day) when he or she may work until 9:00 p.m.; more than three hours a day on school days; more than 18 hours a week during school weeks; more than eight hours a day on non-school days; or more than 40 hours a week during non-school weeks.
- 202.02.00 MINORS 16 TO 17 YEARS OF AGE. Minors who are 16 or 17 years of age may be employed during school hours for no more than four hours in a day in which they are required to attend school, and no more than 8 hours per day and 48 hours a week and during any period of time, and their employment is likewise strictly limited with regard to hazardous occupations. All minor employees must have a work permit from the minor's school. In addition, he or she may not be employed during school hours; between before 5 a.m. or after 10 p.m. on any day preceding a school day.
- 202.03.00 CERTIFICATES OF AGE AND PARENTAL CONSENT. To comply with the Fair Labor Standards Act and comparable California laws and regulations governing California wage and hour laws, the Agency must obtain proof of age for all employees under the age of 18. Documents accepted as proof of age may include, but are not necessarily limited to: a birth certificate, an attested transcript of birth, a passport, a certificate of arrival in the United States, or certain school records accompanied by a physician's certificate. As noted above, all minors employed by the Agency must have a valid work permit from the minor's school unless the minor is emancipated.

- 202.04.00 AGE DISCRIMINATION. Under state and federal law, all applicants and employees are protected from age discrimination in such matters as hiring, discharge, leave, compensation, promotions, evaluations and other areas of employment.
- 202.05.00 ENFORCEMENT RESPONSIBILITIES. The Human Resources Director will ascertain that all staff personnel transactions comply with this policy.

Applies to: Governing Body Members, Officers, Agents, Employees, Volunteers, Consultants, Independent Contractors (Agency Members), General Public

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Supersedes: 04/12/12

POLICY

The Agency shall provide a working environment free from unlawful discrimination and harassment for qualified individuals with disabilities and special disabled veterans, including the provisions of reasonable accommodations that do not present an undue hardship to the Agency, in compliance with applicable state and federal laws.

The Americans with Disabilities Act of 1990 (ADA) states, “no employer shall discriminate against a qualified individual with a disability in regard to job application procedures, hiring, advancement or discharge, compensation, job training, or other terms, conditions, and privileges of employment.” The ADA emphasizes “that the definition of disability should be constructed in favor of broad coverage of individuals to maximum extent permitted by the terms of the ADA and generally shall not require extensive analysis.” State law contains similar protections. Agency policy prohibits unlawful discrimination based on physical or mental disability or medical condition of an employee or applicant, except where physical fitness is a valid occupational qualification.

The Agency uses reasonable best efforts to achieve equitable representation of our relevant labor market in all segments of the work force where deficiencies exist. In order to effectively serve recipients of services, the Agency will use reasonable best efforts to appoint employees to serve the cultural, ethnic, linguistic or other relevant characteristics of those whom the Agency serves or represents.

The Agency is committed to complying with all applicable laws and regulations providing equal employment opportunities to individuals regardless of physical or mental handicap, disability, or medical condition, except where physical fitness is a valid occupational qualification.

POLICY GUIDELINES

203.01.00 **RESPONSIBILITY.** The Agency’s Equal Employment Opportunity, Affirmative Action and Non-Discrimination Policy (Policy 201.00.00) outlines the administrative responsibility for implementation of nondiscrimination and affirmative action for people with disabilities and other protected class workers.

203.02.00 **DEFINITIONS.** Listed below are Agency definitions as they pertain to the policy:

- 203.02.01 **DISABILITY.** “Disability” means, with respect to an individual, a mental or physical impairment that substantially limits one or more major life activity of that individual, a record of such an impairment, or being regarded as having such an impairment.
- 203.02.02 **QUALIFIED INDIVIDUALS WITH DISABILITY.** “Qualified individuals with disability” means an individual with a disability who satisfies the requisite skill, experience, education, and other job-related requirements of the employment position with such an impairment, or being regarded as having such an impairment.
- 203.02.03 **UNDUE HARDSHIP.** “Undue hardship” means, with respect to a proposed accommodation for a disability, an action that requires significant difficulty or expense in relation to the size of the employer, the resource available, and the nature of the operation, and must be determined on a case-by-case basis. In each case involving a request for accommodation, the determination of whether undue hardship exists shall be based on the impact on operations and business, the cost factors involved, and the effects on safety of the requestor or other individuals.
- 203.03.00 **ACCOMMODATIONS TO PERFORM ESSENTIAL FUNCTIONS.** Any applicant or employee who requires an accommodation in order to perform the essential functions of the job should contact the Human Resources Director to discuss possible accommodation. The applicant or employee should provide appropriate documentation and verification of a need for accommodation as may reasonable be required by the Agency. As part of its commitment to make reasonable accommodations, the Agency will participate in a timely, good faith, interactive process with the disabled applicant or employee to determine effective reasonable accommodations, if any, that can be made in response to a request for accommodation. Applicants and employees are invited to identify reasonable accommodations that can be made to assist them to perform the essential functions of the position they seek or occupy. They should contact Human Resources as soon as possible to request the opportunity to participate in a timely interactive process. By working together in good faith, the Agency will implement any reasonable accommodations that are appropriate and consistent with its legal obligations. If the applicant or employee can be reasonably accommodated without undue hardship, the Agency will make the accommodation.
- 203.04.00 **CONFIDENTIALITY MAINTAINED.** All information relating to an accommodation request, including medical documentation, shall be treated as confidential medical information protected by HIPAA and corresponding state laws and regulations, with access limited to those within the Agency who have a need to be informed regarding necessary work restrictions and accommodations, first-aid personnel (when appropriate), and review by government officials investigating compliance with ADA, FMLA, or other pertinent law.

Applies to: Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

This policy is designed to provide guidelines for the uniform treatment of any employee who, because of a temporary physical or mental disability resulting from an industrial or personal injury/illness, temporarily cannot perform the duties normally assigned to the job.

POLICY GUIDELINES

- 204.01.00 DETERMINATION OF TEMPORARY DISABILITY. When the Executive Director or designee, after considering the conclusions of the medical examination and other pertinent information, or information from the employee's physician stating that the employee is unable to perform the essential functions of his/her present position on a temporary basis, the Executive Director may do any one of the following (please note that the employee shall be informed of his/her right to representation and right of appeal to the Executive Director before action is taken):
- A. Place the employee on any available sick leave, applicable workers' compensation leave, or FMLA, CFRA or Pregnancy Disability leave, or any other leave which may be applicable to which he/she is eligible until released for duty by a physician designated by the Executive Director or the physician treating the employee for the industrial injury; or
 - B. Assign the employee to an Alternative Duty Assignment for Temporarily Disabled Employees if the employee can perform the essential functions of the alternative duty assignment (see Policy 204.02.00); or
 - C. Determine whether the employee may be a qualified individual with a disability under the ADA, and if so, whether the employee's condition may be such that the employee can perform the essential functions of his or her job with reasonable accommodation. If it is determined that the employee can perform the essential functions of his or her job with accommodation, the Agency must then determine whether the accommodation is reasonable and may be provided without causing undue hardship to the agency. If so, the agency must provide the accommodation; or
 - D. If the employee is not eligible for the leaves described above in subparagraph A, the Agency may, in its sole and absolute discretion, grant the employee an unpaid leave of absence not to exceed 12 weeks. Such leave or leaves shall not be considered a

break in service and upon verification of ability to work, the employee shall be assigned to a position within the classification with all rights, benefits, and burdens of a regular employee; or

- E. If the employee is not eligible for the leaves described above in subparagraphs A and D, accept a resignation in good standing with reemployment rights for twelve months. At any time within 12 months that the employee is able to obtain a release from his/her physician verifying his/her ability to perform the essential functions of the job in question, the employee's name shall be placed on the reemployment list for the classification in accordance with seniority as if laid off for lack of work or lack of funds and shall regain regular status when rehired.

204.02.00 ALTERNATE DUTY ASSIGNMENT FOR TEMPORARILY DISABLED EMPLOYEES. Upon return to work after a serious injury or illness, an employee must provide a written release by a licensed physician or other qualified health care professional indicating that the employee can perform the essential functions of the employee's position, either with or without reasonable accommodation. The release shall indicate the employee's ability to return to a regular or alternate duty (e.g. light duty) assignment. If alternate duty is indicated, the qualified health care professional shall specify the work restrictions and the duration (dates) for which restriction(s) apply.

Departments may elect to have an employee examined by a designated physician when the employee has been away from work for an extended period of time due to an injury or illness, the employee is being released to work with medical restrictions, or other clarification is needed. The rules regarding requesting a second or third opinion may also be limited or governed by the requirements of the FMLA or CFRA if the employee is eligible for such leave(s). The department will provide the physician with the employee's job description or, at a minimum, the tasks the employee will be expected to perform. The examination will be coordinated through the Agency's Human Resources Office.

An employee released with restrictions shall report immediately to his or her department supervisor with appropriate documentation completed by the physician, specifying the work restrictions and the duration (dates) of the restriction(s). The employee's failure to do so may result in the employee being considered to have voluntarily resigned his/her employment and abandoned his/her position. The department supervisor must forward the release document to the Human Resources Office.

Departments shall assign the employee to an alternate duty assignment if an appropriate assignment is available. The employee shall be notified of where and when to report for work. If the employee is returning from a work related injury/illness, the Human Resources Office will immediately notify the Agency's Risk Management/Workers Compensation Carrier and Broker by phone to effectuate changes in the industrial claim.

Departments will provide alternate duty assignments as appropriate and available. These assignments need not be identified in advance, but will be determined by the need of the department.

Length of time for an alternate duty assignment shall generally be no more than three months. This may be extended by the Executive Director or designee for good cause based on limitations imposed by the employee's health care provider and/or the extent of the employee's temporary disability.

The length of time a probationary employee is on alternate duty assignment will not be counted toward the completion of the designated employee probationary period as outlined in the current policy manual or the SEIU Memorandum of Understanding.

If no alternate duty assignment is available in the employee's department with the work restrictions stipulated by the physician, or the alternate duty assignment has ended, the employee will be placed in the appropriate leave status.

While temporarily assigned to the alternate duty assignment, the employee will be paid at his or her regular rate of pay.

204.03.00 PLACEMENT OF PERMANENTLY DISABLED EMPLOYEES. At the end of three months, if an employee is determined to be unable to return to his or her regular position, the Program Manager is responsible for bringing this determination to the attention of the Human Resources Office. The Human Resources Director will notify the Executive Director of any permanent disability determinations.

If the Executive Director or designee, after considering the conclusions of the medical examination or medical reports from the employee's physician and other pertinent information, concludes that the employee is unable to perform the work of the present position or any position in the agency, the Executive Director may place the employee on sick leave or other leave of absence and take the following actions:

- A. If the permanent disability is due to an injury or illness which arises out of employment or in the course of employment, the disabled employee shall be entitled to all worker's compensation benefits which may be applicable. This may include temporary disability benefits, permanent disability benefits, and vocational rehabilitation benefits for which the employee may be eligible.

Determine whether the employee may be a qualified individual with a disability under the ADA, and if so, whether the employee's condition may be such that the employee can perform the essential functions of his or her job with or without reasonable accommodation. If it is determined that the employee can perform the essential functions of his or her job with reasonable accommodation, the Agency must then determine whether the accommodation is reasonable and may be provided without causing undue hardship to the agency. If so, the agency must provide the accommodation.

204.04.00 SALARY ADJUSTMENTS. Salary compensation shall be in accordance with Policy 502.00.00, "Salary Administration and Classification."

Applies to: Governing Body Members, Officers, Agents, Employees, Volunteers, Consultants, Independent Contractors (Agency Members), General Public

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The basic criteria for appointment and promotion of all Agency employees will be appropriate qualifications and performance. Relationship by family, marriage, registered domestic partnership status will constitute neither an advantage nor a deterrent to appointment in the Agency provided the individual meets and fulfills the appropriate appointment standards. It is not the intent of this policy to encourage or discourage the employment of relatives within the same department, but rather to re-emphasize the concept that the appointment and promotion of personnel will be on the basis of job-related qualifications.

POLICY GUIDELINES

205.01.00 STAFF QUALIFICATIONS. Members of the same immediate family whose qualifications rank each of them first for the positions under consideration may be employed, so long as neither family member is immediately responsible, directly or indirectly, for the decision to hire, or for the supervision, direction, or evaluation of, or make salary recommendations for the other. In such instances, all final decisions will be referred to the Human Resources Office.

205.02.00 SUPERVISOR AUTHORITY. No employee shall hold a position over which a member of his/her family exercises supervisory authority. A member of a family shall include any of the following:

Husband	Son	Son-in-law	Uncle
Wife	Daughter	Daughter-in law	Aunt
Father	Father-in-law	Grandfather	Nephew
Mother	Mother-in-law	Grandmother	Niece
Sister	Sister-in-law	Stepchildren	Cousin
Brother	Brother-in-law	Stepparent	Registered Domestic Partner
Significant Other		Foster Children	Foster Parents

205.03.00 BOARD OF DIRECTORS/POLICY COUNCIL/COMMITTEE. No member shall hold a part-time or full-time position with the Agency. Exception: Policy Council/Committee members can hold a temporary position (less than 30 days in a program year) or occasionally substitute. Family members of the Board of Directors or Policy Council/Committee cannot be employed in a supervisor/mid-manager/manager position.

- 205.03.01 RESIGNATION OF BOARD OF DIRECTORS OR POLICY COUNCIL/ COMMITTEE MEMBER. Any member of the Board of Directors or Policy Council/Committee must resign his/her position on the respective Board of Directors or Policy Council/Committee if a member of his/her family (as defined in 205.02.00) is hired by the agency.
- 205.04.00 BOARD OF DIRECTORS/POLICY COUNCIL/COMMITTEE HIRE AUTHORITY. No member shall hold a position while he/she or a member of his/her family serves on the Board of Directors or Policy Council/Committee which, either by rule or by practice, regularly nominates, recommends, or screens candidates for the Agency or program by which he/she is employed.
- 205.05.00 BOARD MEMBER/POLICY COUNCIL/COMMITTEE MEMBER APPLICATION FOR EMPLOYMENT. Any individual who is or has been on the Board of Directors in the six months previous to his/her application for an Agency vacancy shall be ineligible for employment consideration, except for target area representatives of the Board of Directors and Policy Council/Committee members. If a target area representative of the Board of Directors or a Policy Council/Committee member is hired by the Agency, he/she must resign his/her position on the respective Board of Directors or Policy Council/Committee.

Applies to: Applicants, Employees (Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start collective bargaining members: refer Collective Bargaining Agreements or Memoranda of Understanding with Unions such as SEIU)

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

CAPMC will pursue an active recruitment and selection process to ensure the availability of qualified applicants to meet its employment needs and to ensure the provision of equal employment opportunity through affirmative action. The only exception to this rule is the use of contracted employees, where the Agency, through the Executive Director and/or the Board of Directors, determines that certain services be provided through the use of independent contractors/contracted employees as defined elsewhere in these Rules and Regulations.

To accomplish this, with the exception of independent contractors/contracted employees, all job vacancies will be announced, posted, emailed, advertised and/or filled as indicated in this policy. This policy and Policy 1005.00.00, "Reduction in Force," will allow qualified candidates an opportunity to request a transfer to positions and encourage the professional growth of current employees.

The Human Resources Office is a resource for the hiring department that provides advice and consultation in the recruitment and employment process.

POLICY GUIDELINES

- 301.01.00 TYPES OF APPOINTMENT. Other than where independent contractors/contracted employees are used, all vacancies in the Agency shall be filled from transfers, re-employment lists (laid-off employees), eligibility lists, in-house recruitments, open competition recruitments and/or provisional appointment by the Human Resource Director. In the absence of individuals eligible for appointment in this way, provisional appointments may be permitted in accordance with these rules. All appointments are considered tentative pending all criteria for hiring is met including, without limitation, completion of appropriate background checks.
- 301.02.00 PERSONNEL REQUISITION. Whenever a position is to be filled, the hiring manager shall complete a Personnel Requisition Form for approval by the Program Manager, and then forward it to the Human Resources Director. The requisition will state the duties, salary, work schedule and location of the position. The Human Resources Director shall indicate whether it is preferable to fill the vacancy by recruitment from transfers, re-employments list (laid-off employees), eligibility lists, in-house recruitments, open competition recruitments and/or provisional appointment.

301.03.00 NOTICE OF VACANCIES. Notices of vacancies, examinations, and other notices affecting the selection of assignments shall be posted at all work locations. In addition, announcements will be posted on the Agency's website and intranet homepage. Employees who are on layoff or on leaves of absence may inquire at the Human Resources Office for notices of current vacancies.

301.04.00 ORDER OF CERTIFICATION. Names of individuals who are eligible to accept employment shall be certified in the following order:

- A. Persons who have requested a transfer;
- B. Persons laid-off or demoted because of lack of work or lack of funds.
- C. Promotional Eligibility List or Open-Competitive.

301.05.00 TRANSFER REQUESTS.

- A. Upon posting of a vacancy, an employee may request a transfer to the vacant position from Human Resources.
- B. Transfer requests will be reviewed and considered by the Agency taking into account the desires of the employee, the needs of the Agency and the particular programs/departments affected. Please note that the ultimate decision to approve a transfer is at the sole and absolute discretion of the Agency. All employees requesting and are otherwise eligible for a transfer will be interviewed by the direct supervisor, Program Manager or designee. The interview process will be used to determine:
 - 1. If the transfer can occur with limited disruption to the program.
 - 2. Which employee would best meet the program needs created by the vacancy. As noted above, the Agency retains the sole and absolute discretion to deny transfers that it deems to not the best fit and/or not in the best interests of the program and departments affected.
 - 3. Transfer shall not be construed as a promotion, demotion, advancement, or reduction, each of which may be accomplished only as provided in these rules. No individual shall be transferred to a position for which he/she does not possess the minimum qualifications or is otherwise eligible.
 - 4. Probationary employees who are accepted for transfer may have their probationary status extended or re-commenced on the date a transfer goes into effect.
 - 5. Head Start job site placement – all employees will be assigned a job site according to job experience, skills, and program needs based on Agency needs and discretion subject to the terms and conditions of the SEIU MOU (where applicable) with specific reference to the provisions regarding transfers.

- 301.06.00 LIFE OF ELIGIBILITY LISTS. Unless an appeal is received in connection with an examination, eligibility lists shall become effective upon the certification by the Human Resources Director that the list was legally prepared and represents the relative ratings of the names appearing thereon.
- A. Eligibility lists shall remain in effect for twelve months with the following exceptions:
 - 1. The examination announcement states that the list shall be in effect for more or less than three months, or
 - 2. If there are fewer than three candidates for appointment to current vacancies or for temporary assignments, the Agency may terminate the list before it has expired.
 - B. Those eligible applicants will be placed in order of their scores if the tests have been given under conditions and techniques sufficiently similar to preserve their competitive character.
 - C. The Human Resources Office shall contact the eligible candidate based on the Appointing Authority's recommendation and offer employment.
 - D. If the list has expired, or none of the eligible candidates accepts the offer, the Human Resources Director has the option to conduct an in-house recruitment or open-competition recruitment to fill the position.
- 301.07.00 RECRUITMENT. The Human Resources Director shall publicize appraisal assessments by appropriate means which may include, but is not limited to, newspapers, Internet, distribution to centers, newsletters and postings on bulletin boards of announcements which state the class, title, salary, nature of the work to be performed, required training and experience, when and where to file applications and other pertinent information. All examinations must be announced at least five workdays prior to the scheduled examination date.
- 301.08.00 IN-HOUSE RECRUITMENTS - PROMOTIONAL OPPORTUNITY.
- 301.08.01 PURPOSE OF IN-HOUSE RECRUITMENT. The purpose of an in-house recruitment is to give individuals with "agency standing" the opportunity to apply and interview for vacancies prior to a public announcement of a position opening. However, in-house recruitment does not guarantee selection of an in-house applicant.
- 301.08.02 IN-HOUSE RECRUITMENT. The Agency shall conduct in-house recruitments for all vacancies for at least ten workdays at all work sites. The notice shall include the following information: classification; any education, experience, licenses or certifications required by state or federal regulations or collaborative agency agreements; work site; program; capacity of facility license; scheduled hours; weeks per year; classroom (if applicable); and language required (if any).

301.08.03 METHODOLOGY OF IN-HOUSE RECRUITMENT.

- A. Advertisement will consist of posting the announcement at all Agency facilities for at least ten workdays.
- B. Any individual who has “standing” with the Agency will be eligible to apply. Standing shall be defined as:
 - 1. Any individual who has regular status with the Agency; or
 - 2. Any individual who has provisional, temporary, substitute, or volunteer status with the Agency.
- C. A minimum of three qualified in-house candidates must apply before the advertised deadline in order for recruitment to remain in-house, otherwise recruitment will be open to the public.
- D. In-house screening, interviewing and selection will follow the same procedures/rules as open recruitment.
- E. In-house candidates must pass with 70% or better on the examination.

301.09.00 RECRUITMENT OPEN TO THE PUBLIC. This type of recruitment is open to both internal and external applicants. The announcement of the opening must appear in local newspapers at least once. Recruitment may be local, state, and/or national in scope. It must include advertisement in newspapers, professional publications, and/or notices sent to local, state, and national agencies and professional organizations to ensure affirmative action recruiting. Hiring departments may request a copy of the “CAPMC EEO/AA Referral and Advertising List” to assist in the identification of recruitment sources that will ensure reaching diverse populations.

All recruitments are “open until filled.” Applications will be reviewed as they are submitted; every effort will be made to ensure the applicant pool meets the Agency’s affirmative action plan. The Human Resources Office sends notices to agencies and organizations in support of the Agency’s affirmative action recruitment/outreach efforts.

Applies to: Applicants, Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

Community Action Partnership of Madera County (Agency) will pursue an active recruitment and selection process to ensure availability of qualified applicants to meet its employment needs and to assume the provision of equal employment opportunities through affirmative action.

POLICY GUIDELINES

- 302.01.00 APPLICATIONS. Applications shall be made on official Agency application forms. Information required on application forms will be in compliance with established state and federal laws and regulations. All required documents identified in the position announcement must be submitted. Applicants must sign and date the application.
- 302.01.01 INCOMPLETE OR DEFECTIVE APPLICATIONS. Any application deemed incomplete and/or defective will be disqualified unless a good excuse is shown for the incomplete or defective application, which shall be determined at the discretion of the Agency. It may be amended at the office of the Human Resources Director by the applicant prior to the date of the written/oral examination with the consent of the Human Resources Director.
- 302.01.02 ONE OR MORE APPLICATIONS. Applicants applying for one or more positions must complete and file an application for each vacancy.
- 302.02.00 CONFIDENTIALITY. All applications and examination papers are confidential records of the Human Resources Office and under no circumstances will they be returned to the applicants. Notwithstanding the above, certain components of the applications may become part of the Employee's personnel records and, as such, copies may be available under applicable rule and regulation pertaining to access and copying of personnel files.
- 302.03.00 MINIMUM QUALIFICATIONS. The statements of training and experience listed under "Minimum Qualifications" in the position announcements are to be interpreted as standards. A reasonably equivalent combination of training and experience may, in the Agency's discretion, be accepted by Agency (generally the Human Resources Director), but it not required.
- 302.04.00 VERIFICATION OF INFORMATION. Information given in an application will be subject to verification by the Human Resources Office. Applicants applying for positions requiring special qualifications may be required by the Human Resources Office to provide

documentation or other verification of satisfactory degree of education, training, experience, or licensing.

- 302.05.00 NOTICE OF REJECTION. Whenever an application is rejected, written notice shall be given to the applicant stating the reason for the rejection.
- 302.06.00 APPEAL OF DISQUALIFICATION. Any applicant who has been disqualified under the provisions of this policy shall have the right of appeal within five working days after receiving notice of such rejection. Appeals shall be in writing, addressed to the Executive Director and shall briefly state the basis upon which the appeal is made. The Executive Director will provide a written final response to the disqualified applicant, generally within 15 calendar days of the receipt of the appeal, although this time may be extended by the Executive Director as reasonable and necessary to complete the review of the reasons for rejection.
- 302.07.00 SCREENING. Every individual involved in screening, interviewing, and selecting candidates must exercise good-faith judgment at each step in the process to ensure that no candidate is discriminated against on the account of any status protected by applicable federal, state and local laws including, without limitation, race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding), gender (a person's sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning, having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or in ability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status, use of cannabis off the job and away from the workplace consistent with the provisions of California Government Code Section 12954, as well as any other category protected by federal, state or local law or ordinance or regulation.

The Agency prohibits unlawful discrimination, harassment and retaliation based on the perception that anyone has any of these characteristics, or is associated with a person who has or is perceived as having any of these characteristics. Screening criteria must be based on the minimum and desired qualifications.

- 302.08.00 VETERAN'S PREFERENCE. Preference will be given to qualified veterans of the U.S. Armed Forces during the screening process in accordance with the following provisions:
- A. Two points will be added to the applicants' screening evaluation tool.
 - B. All veterans discharged or released from active duty prior to normal retirement, under honorable conditions, shall be eligible.
 - C. Veterans must have served one year or more on active duty in any of the U.S. armed services to be eligible.
 - D. Current Agency employees who compete in a closed in-house recruitment process will not receive veteran's preference.
 - E. Candidates must present proof of eligibility prior to commencement of the selection process.
- 302.09.00 HEAD START-PARENT PREFERENCE. Preference will be given to Head Start parents during the screening process for Head Start positions in accordance with federal regulations with the following provisions:
- A. In accordance with federal regulations, including Head Start Performance Standard 1302.90(b)(6), CAPMC will consider current and former Head Start parents for employment vacancies for which such parents apply and meet minimum qualifications.
 - B. Individuals who have a child or had a child enrolled within one year with the Agency's Head Start Program are eligible for this preference.
- 302.10.00 CURRENT EMPLOYEE PREFERENCE. Current Agency employees will have two points added to the screening evaluation tool.
- 302.11.00 AGENCY VOLUNTEER PREFERENCE. Current Agency volunteers will have two points added to the screening evaluation tool.
- 302.12.00 SAFETY SENSITIVE POSITIONS. Employers and contractors who perform safety-sensitive functions with regard to the transportation of 15 or more passengers must comply with 49 CFR Parts 29, 490, 653, and 654. These regulations and other state and federal laws and regulations require drug and alcohol testing for safety-sensitive positions and prohibits employees from performing safety-sensitive functions when there is a positive test result. Refer to Agency Policy 809.00.00 "Drug-Free Workplace-Safety Sensitive Employees" for further details.
- 302.13.00 APPLICANT ASSESSMENT. Please see Policy 303.00.00 for detailed information regarding the Applicant Assessment policy and procedures as it applies to the interview process to help evaluate an applicant.
- 302.14.00 REFERENCE CHECKING. Reference checks may be made at any point in the recruitment process that is most useful to the hiring department and should be made on all finalists for positions. The same basic set of questions must be asked of each reference, and written documentation of each reference check must be maintained for at least three years.

302.15.00 CHECKING PERSONNEL FILES FOR CURRENT OR FORMER AGENCY EMPLOYEES. Hiring officials may request a review of current or former Agency employees' available personnel files for business necessity. Such a review may be conducted when an Agency employee is a finalist for a position. The hiring official must request permission to review the file through the Human Resources Office, which will arrange for the review of the appropriate material. Job-related information (e.g., letters of commendation, awards, special training, education completed, performance evaluations, disciplinary actions, and other related information) is the only material from the file that will be shared. The personnel file of a former employee terminated for cause will reflect an "ineligible for rehire" status.

302.16.00 RETENTION OF RECORDS. The Human Resources Office must retain all records associated with a hire for a minimum of four years. The Human Resources Office must be able to document and articulate a legitimate, nondiscriminatory basis for the hiring decision. At a minimum, hiring records will contain the following documentation:

- A. The Personnel Requisition Form and ad copy (if used), or the approved Waiver of Recruitment form;
- B. The approved Applicant List, Eligibility List, and all application materials submitted by all applicants;
- C. The letters of reference or notes from telephone reference checks;
- D. All correspondence with applicants and individuals interviewed and/or offered employment; and
- E. The documentation of the screening committee's (if used) findings, recommendations, notes, and reasons why the committee considered each applicant qualified or unqualified.

Applies to: Applicants, Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The purposes of the applicant assessment process are:

- To provide qualified individuals for agency employment and promotions ensuring equal employment opportunity as a necessary element of the basic merit system principle; and
- To conduct all applicant assessments in a valid and impartial manner consistent with the law and free from personal, political, and non-merit considerations.

An applicant assessment is a reasonable and impartial method of systematically and fairly evaluating an applicant's ability and/or fitness for performing position requirements. An applicant assessment may be assembled or disassembled and may consist of one or any combination of performance tests at the Agency's discretion which is reasonable, appropriate and lawful under the circumstances: essential skills assessments; rated applicant interviews; audio-visual tests; screening of the application, supplemental applications, or resume; or work performance or promotional potential evaluations to evaluate the employee's ability to perform the essential functions of the position in question. Applicant assessments may include tests of ability, physical fitness, medical and mental fitness, interests, knowledge, and skills so long as they are reasonably related and designed to demonstrate that the applicant can perform the essential functions of the position in question.

POLICY GUIDELINES

303.01.00 GENERAL GUIDELINES.

- A. Program Managers have the responsibility to notify the Human Resources Office as soon as a vacancy occurs by submitting the necessary "Personnel Requisition" form to the Human Resources Office.
- B. The Human Resources Office will disseminate the notification of the openings.
- C. All regular agency allocated positions shall be filled by individuals who have qualified through competitive applicant assessments.
- D. Applicant assessments will be used to determine the eligibility of applicants for employment and their relative positions on eligibility lists. Applicant assessments will be prepared in compliance with federal and state laws or guidelines and will be based on job requirements.

303.02.00 APPLICANT ASSESSMENT CONTENTS.

- A. The Human Resources Office has the responsibility for applicant assessments. Appointing authorities have the responsibility for selection interviews delegated to departments. Applicant assessment and selection interviews shall consider the following:
 - 1. Analysis of job description;
 - 2. Availability of applicants;
 - 3. EEO/Affirmative Action (i.e., special issues and considerations of protected classes related to effective competition);
 - 4. Occupational standards;
 - 5. Professional testing principles;
 - 6. Supportable past experiences; and
 - 7. Special certification or licensing.
- B. All applicant assessments will be analyzed for job relatedness. Applicant assessment material will relate to the ability and fitness of the applicant for the work, duties, and requirements of the classification to be filled and shall be confined to the measurement of knowledge, skills, and abilities necessary to perform specific tasks. Any pertinent lawful factor or trait which affects job performance or public relations may be considered.
- C. Investigations and applicant assessments should include an inquiry into an applicant's work background and behavior for purposes of determining specific skills or abilities to perform specific tasks and to ensure a commitment to the mission of the Agency.
- D. Reference checks will be conducted consistent with rules and regulations adopted by state or federal law as well as applicable regulatory agencies. All potential employees will be required to sign a release of all records and information concerning their personal, educational, or employment history. If the potential employee fails or refuses to sign such a release, he or she will not be further considered for employment in the position being applied for.

303.03.00 ADMISSION TO APPLICANT ASSESSMENT. Each applicant whose application has been approved shall be given reasonable written notice in advance of the time, date, and place of the applicant assessment and such notice shall be the applicant's authorization to take the applicant assessment. No candidate will participate in any applicant assessment without such authorization or other satisfactory evidence of having filed an acceptable application.

303.04.00 TYPES OF APPLICANT ASSESSMENTS. The types of applicant assessments shall be determined by the Human Resources Director, in conjunction with the department, in accordance with the provisions of these policies. The following are types of applicant assessments which may be established separately or in any combination:

303.04.01 SKILLS ASSESSMENT. Essential skills assessments may be used to determine knowledge, abilities, judgments, aptitudes, or alertness, insofar as such traits are related to the ability to perform the essential functions of the position. The result for the assessment is at pass or fail category.

303.04.02 INTERVIEWS. Interviews cover Agency's "Standards to Live By", general qualifications, knowledge, ability, education, training or experience. There are two parts of interviews: Behavior Based Interview will weight 40% and Skill Set/ Competency Panel Interview will weight 60% of the overall assessment.

A. TYPES OF INTERVIEWS.

1. BEHAVIOR BASED INTERVIEW. Based on Customer Service Standards known as the "CAPMC Standards to Live By" developed in 2011, Behavior Based Interviews are now a crucial part of the Interview process. This process aligns the personnel selection process with the CAPMC Standards to Live By. A behavior based interview will be held by the panel members. They will ask candidates about their experiences, behaviors, knowledge, skills and abilities to determine the potential candidate is in alignment with the CAPMC Standards to Live By. Interview panels shall consist of three individuals, and they shall function, respectively, as an interviewer, a note taker, and a timekeeper.
 - a. Qualification of Panel Members: Employees who completed "Behavior Based Interview" training shall participate in the interview process.
 - b. Duties of Panel Members:
 - Interviewer: This member will greet, instruct and ask questions.
 - Note taker: This member will write down candidates' responses on the interview guides. When appropriate, this member may ask additional questions.
 - Timekeeper: This member will track time allotment for each interview.
 - c. Evaluations of Candidate: Panel members will discuss, evaluate and complete one interview rating guide for each candidate.
2. SKILL SET/COMPETENCY PANEL INTERVIEWS. The skill set/competency panel interviews shall be one of the selection methods for the Agency. The panel members will provide recommendations and rank the applicants based on selection criteria. Interview panels shall consist of two to five individuals.
 - a. Selection of Panel Members: Only panel members who can make a specific contribution to the interview shall be selected. Ethnic/gender composition within our community shall be considered in establishing the appropriate interview panel.

b. Panel Member Representation:

- Interviews for Management Positions: Panel shall consist of one member from the Board of Directors and two professionals (outside of Agency) who have relevant education and technical experience. Interview panels for the Head Start Program Director, Executive Director, Chief Financial Officer and Human Resources Director must have Policy Council/Policy Committee members as part of the interview panel. If a Policy Council/Committee member is unable to participate, or fails to appear for the interview, it shall be documented on the applicant assessment form. This information shall be forwarded to the appropriate Policy Council/Committee. The interview shall proceed as normal.
 - Interviews for Mid-Management Positions: Panel shall consist of one Agency Program Manager (without hiring authority) and two professionals (outside of the Agency) who have relevant education and technical experience.
 - Interviews for Child Development and Facilities Supervisor Positions: Panel shall consist of one Agency Program Manager (without hiring authority) and two professionals (can be internal or external of the Agency) who have relevant education and technical experience.
 - Interviews for Clerical and Technical Positions: Panel shall consist of the Program director/manager with hiring authority and two Agency supervisors/mid-managers or any mid- management employee. If a mid-management employee is selected to be a panel member, that employee must be connected to the position that is trying to be filled. The panel members should not have any relationship/connection with any of the applicants for the position.
- c. Preparation of Interview Panel: Prior to the interview, panel members shall be given the job description, selection criteria, and the interview questions rating scale. The panel shall select a chairperson to provide leadership (not dominate) and act as a mediator. The same individual should be the chairperson for all interviews to ensure consistency.
- The Human Resources Office shall prepare panel members for their role in advance by:
 - Informing each member of his/her responsibility to conduct a lawful interview and the importance of maintaining a structured interview;
 - Defining their roles in the interview and the selection decision (i.e., advisory, decision making, etc.); and
 - The chairperson is responsible for greeting applicants and making introductions, etc.

- Providing the interview schedule, copies of application materials, the job description and qualifications, the selection criteria, and the topics to be addressed in the interview several days in advance.
- The program director or manager shall provide the panel with his/her view of the ideal candidate.

3. VIRTUAL INTERVIEW. To the extent there may exist a substantial cost related to travel expenses for applicants to the employer's location, some interviews may, and the discretion of the Agency, be conducted via telephone, videoconference or other similar services.

- 303.04.03 PERFORMANCE. Performance tests may be used to evaluate the facility, speed, or accuracy with which typical tasks of the class are performed, so long as they are calculated to demonstrate the applicant can perform the essential functions of the position in question.
- 303.04.04 TRAINING AND EXPERIENCE. Evaluation may be made on the relevance level, recentness, progression, and quality of education and experience offered by candidates, which may be done in an applicant interview or by a review of written statements by candidates.
- 303.04.05 MEDICAL. A health screening or physical examination by a licensed physician may be required before or after appointment. The agency may establish physical or medical standards for any class based on the essential functions of the job. These standards will be stated on the applicant assessment announcement. Failure of candidates to achieve the minimum standard will disqualify them.
- 303.04.06 LIVESCAN/CHILD ABUSE INDEX. Any Head Start hires after September 30, 2017 must verify references, conduct a sex offender registry check, criminal history record, including fingerprint check, and child abuse and neglect state registry check prior to hire as well as for continuing employment thereafter every five years. However, so long as the California Department of Social Services Guardian system's reporting program (known as "rap back") is in place and determined to be in compliance with 45 C.F.R. Section 1302.90(b)(5), then employees will not be subject to new background checks every five years.
- 303.05.00 CONDUCTING AN APPLICANT ASSESSMENT.
- 303.05.01 SCHEDULE OF APPLICANT ASSESSMENT. The Human Resources Director shall schedule applicant assessments as necessary to fill existing or anticipated vacancies. In those classes where frequent vacancies occur, the Human Resources Director may conduct continuous applicant assessment programs with intermingling of eligibility lists.
- 303.05.02 TIME AND PLACE OF APPLICANT ASSESSMENT. Whenever applicants are required to appear for an applicant assessment, time and place shall be designated at the front reception desk and at the Human Resources Office; the applicant shall be notified in

person, by e-mail, or by telephone. The Human Resources Director may, at his or her discretion, have an applicant assessment given in more than one session or at more than one place.

- 303.05.03 **POSTPONEMENT OR CANCELLATION OF APPLICANT ASSESSMENTS.** The administration of an applicant assessment, or any part thereof, may be postponed or cancelled at any time. Notice of such postponement or cancellation shall be posted on at the front reception desk and at the Human Resources Office, and mailed or telephoned to the applicants. In an emergency where time does not permit such notice, an applicant assessment may be postponed or cancelled or the place of applicant assessment changed by posting a notice on the official bulletin board as soon as possible and in a conspicuous location at the place and time set for the applicant assessment.
- 303.05.04 **LATE APPLICANTS.** Whenever applicants are required to assemble for a test, no applicant will be admitted after the designated time except at the discretion of the Human Resources Director or designee.
- 303.05.05 **INABILITY TO APPEAR.** If an applicant is unable to appear at the time or place designated, the Human Resources Director may at his/her discretion arrange to give the applicant the applicant assessment at another time or place if the Human Resources Director finds:
- A. That substantial and sufficient reasons exist for the inability to appear;
 - B. That no fraud will be perpetrated; and
 - C. That no individual taking the applicant assessment will be materially prejudiced or assisted in passing the applicant assessment by reason of such privilege.
- 303.06.00 **TIME OFF TO TAKE APPLICANT ASSESSMENTS.** When Agency employees are candidates for applicant assessments administered by the Agency, the employees shall be granted necessary time off from their normal duties to take such applicant assessments. Time off during normal work hour granted for applicant assessment purposes shall be with pay.
- 303.07.00 **WEIGHTS OF APPLICANT ASSESSMENTS.** The applicant assessment may be composed of one or several tests which are graded independently or jointly with weights assigned to each test representing relative value, importance, or other technical considerations. Weights shall be expressed in percentages in terms of their contribution to the total applicant assessment grade. Scores from other comparable tests may be used and the Human Resources Director shall establish a conversion formula. The Human Resources Director may specify the maximum number of eligible applicants to be qualified and certified in the applicant assessment or any part thereof.
- 303.08.00 **SCORING OF APPLICANT ASSESSMENT.** The Human Resources Director shall objectively determine the passing score for each applicant assessment. He/she may weight sections of the applicant assessment according to their relative importance. He/she may require a passing score in each section of the applicant assessment in addition to an overall passing score.

- 303.09.00 CERTIFICATION. The Human Resources Office shall attempt to certify no less than three candidates. If no candidates are certified for the eligibility list, the recruitment/selection process will be repeated.
- 303.10.00 MODIFICATION OR SUSPENSION OF APPLICANT ASSESSMENT. The Human Resources Director may modify the applicant assessment process as listed on the applicant assessment announcement, by notifying eligible applicants of the modification. If there are ten or fewer competitors in any part of the applicant assessment process, subsequent parts of the ten current applicant assessments may be modified or may be suspended at any time and certification of the remaining competitors made, provided that the appointing authority interviews all those certified.
- 303.11.00 SPECIAL CONSIDERATION/PREFERENCES.
- 303.11.01 INDIVIDUALS WITH DISABILITIES. Individuals with disabilities and special disabled veterans which, in the judgment of the Human Resources Director, would prevent their handling the mechanical aspects of any part of the selection process on a relatively equal basis with non-disabled individuals, may compete, at the discretion of the Director, in a modified selection process so as to allow the disabled individual to compete on as equal a basis as possible.
- 303.12.00 RETESTING. Except for equivalent forms of the same tests, applicants may re-take the same test after two weeks. When an applicant takes a second applicant assessment within the said six-month period, scores of any identical test parts shall be transferred from the first applicant assessment to the second. Scores for identical written tests or parts thereof made by an applicant within a one-year period may be transferred from one applicant assessment to another. The Human Resources Director may waive these restrictions when warranted.
- 303.13.00 CORRECTION AND REVIEW OF APPLICANT ASSESSMENTS. Prior to computing grades, test questions on written applicant assessments may be corrected by the Human Resources Office, in conjunction with the appointing authority, on the basis of item analysis, administrative or clerical errors, incorrect keying, and valid objections of applicants if registered within five working days following the written applicant assessment. Any such corrections shall be entered on the official keyed copy of the written applicant assessment together with the reasons for such deletion. After grades are assigned, candidates may review their answer sheet and only clerical errors may be corrected.
- 303.14.00 NOTIFICATION. As soon as the rating of an applicant assessment has been completed and the eligibility list established, all competitors shall be notified by mail of the results of the applicant assessment and a copy of the list shall be filed in the Human Resources Office and shall be accessible to employees and the public upon request.

Applies to: Applicants, Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

Eligibility lists provide a ranking of candidates eligible for hire after participating in an appraisal assessment. An eligibility list remains effective for a predetermined amount of time for which a candidate can be selected for another job opportunity for the same classification or lower for which the candidates meet the minimum qualifications for such position.

POLICY GUIDELINES

- 304.01.00 PREPARATION. As soon as possible after the conclusion of an appraisal assessment, the Human Resources Director shall prepare an eligibility list consisting of the names of individuals successfully passing the appraisal assessment. The names shall be arranged in order of final ratings received, from the highest score to the lowest qualifying score. The final rating shall be determined by the total of the scores received by each candidate for each part of the appraisal assessment. Whenever identical final ratings are received, names shall be arranged in the orders of the scores on the part, or parts, of the appraisal assessment which were assigned the heaviest relative values.
- 304.02.00 LIFE OF ELIGIBILITY LISTS. Unless an appeal is received in connection with an appraisal assessment, eligibility lists shall become effective upon certification by the Human Resources Director that the list was legally prepared and represents the relative ratings of the names appearing thereon.
- A. Eligibility lists shall remain in effect for twelve months with the following exceptions:
1. The appraisal assessment announcement states that the list shall be in effect for more or less than three months; or
 2. If there are fewer than three candidates for appointment to current vacancies or for temporary assignments, the Agency may terminate the list before it has expired.
- B. Eligible applicants will be placed in order of their scores if the tests have been given under conditions and techniques sufficiently similar to preserve their competitive character.

304.03.00 REASONS FOR DISQUALIFICATION FROM ELIGIBILITY LISTS.

- A. Inability to contact the eligible within a reasonable time;
- B. Criminal, Sex Offender Registry Check, and Child Abuse and Neglect Index is failed ;
- C. Health screening or physical examination is failed;
- D. Proof of fraud or false statements in the application, or proof of fraudulent conduct in connection with an appraisal assessment; or
- E. Regular appointment to a position in the class for which the eligibility list was established.

304.04.00 REASONS FOR REMOVAL FROM ELIGIBILITY LISTS.

- A. Certification by the same appointing authority two times without appointment;
- B. Upon request of a candidate;
- C. Failure to appear, or to arrange for an interview with an appointing authority within a reasonable time after notification or certification, or failure to appear for work after appointment; or
- D. After declination of an appointment, the eligible requests in writing to waive the appointment and remain on the list. After three waivers, the candidate shall be removed from the eligibility list.

Applies to: Applicants, Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

All CAPMC vacancies shall be filled by transfers, layoff/reduction in force, eligibility list, in-house recruitment, open competition recruitment, and/or provisional appointment. The only exception to this policy is the hiring of independent contractors or Contract Employees as defined elsewhere in these rules and regulations. After the interview and background verification, the Program Manager may make recommendations for hire and shall immediately notify the Human Resources Director of the person or persons recommended. After the completion of the hiring process, if the applicant accepts the appointment, he/she shall be deemed to be appointed.

POLICY GUIDELINES

305.01.00 SELECTION OF APPOINTMENT.

- A. Eligible candidates ranking in the top three positions on the list who are ready and willing to accept the position shall be certified by the Human Resources Office for each vacancy. The appointing authority may appoint any one of these candidates subject to certain limitations as set forth in this Policy. The eligible candidates not selected shall remain on the eligibility list and will be certified for the next vacancy.
- B. The appointing authority is authorized to select an individual or individuals from the eligibility list or conduct another one-on-one interview to determine which candidate to hire. The Human Resources Office shall make a job offer to the candidate initially by verbal contact and then send written notification following verbal contact. The initial job offer shall be made within five work days of notification from the appointing authority. If the candidate fails to respond or declines the job offer, the Human Resources Director will notify the appointing authority and/or Program Manager.
- C. If there is no eligibility list for the class in which a vacancy occurs, certification may be made from a list for a similar class if the duties and qualifications of the class for which the examination was given included substantially all of the duties of the position to be filled. (Example, Clerk/Typist II list to fill Clerk/Typist I position)
- D. When fewer than three eligible candidates are available for certification, the Human Resources Director may, but is not required to, request that a new examination be given and add those names to the existing list.

- 305.01.01 PROVISIONAL APPOINTMENTS. A provisional appointment is generally ineligible for benefits, except those that may be required by state or federal laws or regulations. Appointment to a position as “Provisional with Benefits” may occur when an internal applicant submits an application and meets the hiring requirement for the open position. Please refer to Policy 504.00.00 – “Types of Employees” for more information concerning Provisional Employment.
- A. In the absence of an appropriate employment list, a provisional appointment may be made by the Executive Director or Program Manager of an individual meeting the minimum qualifications for the position. A provisional appointment shall not exceed ninety work days unless approved (preferably in writing) by the Executive Director. An employment list shall be established within three months for any regular position filled by provisional appointment, and recruitment for any such position must begin immediately. A provisional employee will be considered to be on probationary status and can be removed at any time without the right of appeal under these Personnel Rules and Regulations.
 - B. Provisional employees are eligible for paid sick leave benefits under the Healthy Workplaces/ Healthy Families Act of 2014 and, where eligible, group health insurance benefits under the Affordable Care Act when eligibility requirements are met.
 - C. No preference or special credit shall be allowed in meeting any qualification, in the giving of any test or the establishment of any eligibility lists for service rendered under a provisional appointment.
 - D. A provisional employee subsequently appointed to the regular classification shall not receive credit towards his/her probationary period that will commence upon appointment to a position.
 - E. A current Agency employee who is in a provisional appointment for the benefit of the Agency will receive credit toward his/her merit increase and will continue to receive benefits. If any action occurs that would affect an employee’s regular status, he/she will have the right to due process as a regular employee.
- 305.02.00 OFFERING EMPLOYMENT. For all positions, an offer letter indicating the title of the position, salary, start date, and terms of the appointment will be given to the candidate offered employment. After the offer has been accepted, written notification should be sent to all applicants not selected for the position.
- 305.03.00 BOARD AND POLICY COUNCIL APPROVAL FOR MANAGEMENT POSITIONS. As required by the Head Start Act and Head Start Performance Standards, the Board of Directors and the Policy Council/Policy Committee must approve the hiring (and termination) of the following Agency positions: Executive Director, Head Start Director, Human Resources Director, Chief Financial Officer as well as any other person in an equivalent position.

- 305.04.00 CONDITIONS OF EMPLOYMENT. The selected candidate for certain positions, as identified by the Human Resources Office, must complete all Agency hiring procedures as a condition of being employed. Selected candidates may not perform any work until the department is notified that the candidate has passed all hiring requirements and completed all hiring procedures (see Policy 305.07.00). If a finalist has requested that the hiring official not contact his or her current or last supervisor as a reference, the hiring official may choose to honor that request; however, if the hiring official extends an offer of employment to the finalist, that offer must be a conditional offer of employment conditioned upon the hiring official receiving a satisfactory reference from the current or last supervisor. Otherwise, the offer may be withdrawn.
- 305.05.00 ASSIGNED TO SALARY SCHEDULE. Each position in the Agency's classified service shall be assigned a range number in accordance with the normal initial compensation and salary steps of such classification of employment as shown in the salary schedule.
- 305.05.01 EMPLOYEE STARTING SALARY. Generally, the first step of the salary schedule of the particular job classification shall apply to new employees upon original appointment. However, the program director/manager, with approval from the Executive Director, may appoint to the next step(s) if it is determined the candidate's education, experience, and/or current salary justifies entry at a higher level of pay. The program director/manager, with approval from the Executive Director, may negotiate to an accelerated salary schedule movement for the classification up to a maximum increase of 7.5% of the applicant's regular position salary. Any request over 7.5% must be approved by the Board of Directors. Note: Departures from the salary schedule for the positions of Executive Director, Head Start Director, Human Resources Director, Chief Financial Officer and equivalent positions must be approved by the Board of Directors and the Policy Council/Policy Committee.
- 305.06.00 PROMOTIONS. If an employee is promoted to another position, he/she will receive at least 5% increase or 7.5% increase, with the approval from the Executive Director in his/her regular position pay. The employee's merit date becomes the date in the new position.
- 305.06.01 LATERAL TRANSFER. If an employee is transferred laterally to another department, salary compensation shall be equal to the employee's current position. The employee's merit date becomes the date in the new position.
- 305.06.02 DEMOTION. If an employee is demoted, the employee will receive salary compensation at the rate in the lower classification that is closest to the employee's current position. The employee's merit date becomes the date in the new position.
- 305.07.00 HIRING REQUIREMENTS. Prior to an employee being hired by the Agency, the following are required:
- A. An appraisal interview be conducted;
 - B. A completed background verification: see Policy 306.00.00;

- C. A completed criminal record check: see Policy 307.00.00;
- D. Child Abuse Index clearance;
- E. A completed Health screening/TB test/Immunization Requirement; and/or Physical Examination: see Policy 308.00.00;
- F. Complete AB 1207 – Mandated Child Abuse Reporting training
- G. Pre-Employment Drug Screening;
- H. Verification of Department of Motor Vehicles driving record and determination potential hire is insurable when appropriate; and
- I. Documentation of I-9.
- J. (Head Start Director) Approval by Administration for Children and Families (ACF) Region IX Office (**must be obtained prior to offer of employment**).

305.08.00 REHIRE OF FORMER EMPLOYEE. Employees who have rights of re-hire and are rehired within 12 months of their previous resignation will retain their seniority rights (not applicable to sick leave benefits except paid sick leave accrued under the Healthy Workplace, (Healthy Families Act of 2014). Examples of seniority rights include longevity pay increments and rate of vacation accrual.

Applies to: Employees, Volunteers, Consultants, Independent Contractors

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The Agency requires all employees, volunteers, consultants, and independent contractors being hired and/or considered to fill designated positions receive a background verification.

POLICY GUIDELINES

- 306.01.00 BACKGROUND VERIFICATION: A background verification will be performed after a job offer is made but before the employee commences employment. The conditional offer made to an employee who does not successfully complete the background verification will be withdrawn. Human Resources Office will complete background verifications in the following areas:
- Criminal conviction records in any jurisdiction for all applicants, licensees, employees, and non-parent volunteers of child care facilities and victim services centers who have contact with children and/or victims of crime.
 - Criminal conviction records for all other employees for felonies and misdemeanors involving moral turpitude or directly related to employee's job duties or as otherwise required by rules and regulations pertaining to Agency employment—excluding marijuana-related convictions more than two years old;
 - Child Abuse and neglect state registry (Head Start employees/candidates);
 - Sex offender registry;
 - Social Security verification;
 - Driving record in California or other states;
 - Educational and Professional Certification records in any jurisdiction;
 - Work performance, attendance, and job related information (excluding prior or pending worker's compensation claims);
 - Declaration of an arrest, pending criminal charge or conviction, which circumstances will be reviewed and considered for potentially disqualifying factors as described in 42 U.S.C. §9858f(c)(1)(D) and 42 U.S.C. §9858(f)(h)(1).
- 306.02.00 AUTHORIZATION TO OBTAIN INFORMATION. All potential hires will be required to sign the Agency's Permission to Obtain Information. Internal access to personnel files is limited to supervisory personnel who are considering a current employee for promotion, transfer, accommodations, or other personnel action, and to other officials and personnel (e.g. Human Resources personnel) who have a legitimate need to know.

306.03.00 EMPLOYMENT ELIGIBILITY VERIFICATION. Individuals selected for hire must produce documentation establishing both identity and authorization to work in the United States and sign the I-9 verification form within 72 hours of the date employment begins, as required by the *Immigration Reform and Control Act of 1986*. In the event an employee is unable to provide evidence of employment eligibility within the time limits required by law, the employee either will not be hired or will be terminated. The Human Resources Office will maintain the official documentation files to comply with the rules and regulations.

Employees who are unable to provide satisfactory documentation to establish eligibility for continued employment due to an expired work authorization after reasonable time and opportunity to do so will not be qualified for their position and disqualified from employment.

306.04.00 APPLICANTS – DECLARATION OF AN ARREST, PENDING CRIMINAL CHARGE OR CONVICTION. All applicants will be required to sign the Declaration of an Arrest, Pending Criminal Charge or Conviction. The Agency is required to review the declaration and each application for employment individually in order to assess the relevance of an arrest, a pending criminal charge or conviction. Head Start Performance Standards (1302.90) require the Agency to use Child Care and Development Fund disqualification factors as described in 42 U.S.C. §9858f(c)(1)(D) and 42 U.S.C. §9858(f)(h)(1) in connection with the hiring of employees who work in the Head Start Program. The Agency recognizes that under California law employers are generally prohibited from using arrest or detention records as a factor in any condition of employment, and will not do so unless required by applicable federal or state law or regulation including without limitation, Head Start Performance Standard 1302.90 and the statutes and regulations cited therein.

306.04.01 HEAD START EMPLOYEES DECLARATION. All Head Start employees will be required to annually sign the Declaration of an Arrest, Pending Criminal Charge or Conviction. This process will occur during the recall process. The Agency will assess the relevance of an arrest, a pending criminal charge or conviction. The Human Resources Office will work with Community Care Licensing to obtain background clearances.

Per Head Start Performance Standards (1302.90(b)(5) the agency will conduct a full and complete background check as stated on this policy every five years for all Head Start employees, consultants, or contractors.

306.04.02 DEBARMENT. Verification on debarment and all licensing and investigative authorities will be applied to managerial or directorial positions.

306.05.00 WITHDRAW OFFER OF EMPLOYMENT. If the applicant does not pass any part of the background verification process or the processing time exceeds 15 business days, the Agency retains the right to withdraw any offer of employment.

306.06.00 NO UNSUPERVISED ACCESS TO CHILDREN. Newly hired Head Start employees, consultants or contractors will not have unsupervised access to children until the entire background check process described above is completed.

Applies to: Employees; Volunteers

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The California Health and Safety Code requires a criminal record check on all applicants, licensees, employees, and non-parent volunteers of child care facilities and victim services centers who have contact with children and/or victims of crime. If the California Department of Social Services finds that an individual has been convicted of a crime other than a minor traffic violation, they cannot work or be present in any community care facility unless they receive a criminal record exemption from the Community Care Licensing Division. An exemption is a Department authorized written document that “exempts” the individual from the requirement of having a criminal record clearance.

POLICY GUIDELINES

307.01.00 EFFORTS TO PROMOTE HEALTH AND SAFETY. The Agency acknowledges that the results of a criminal record screen are not predicative of future behavior, and they cannot guarantee the good character of an employee or whether he or she might pose a future safety risk. Nevertheless, the Agency endorses the criminal record clearance policy as part of its efforts to promote the safety and quality of the childcare environment.

The Agency is still permitted to require a background check on any individual, even though the statute exempts them.

307.02.00 CRIMINAL RECORD CLEARANCE/EXEMPTIONS.

- A. All employees and volunteers working directly with children or victims of crime are required to have a criminal record clearance prior to working with children or victims of crime.
 - 1. Exemption from Community Care Licensing. Any employee hired prior to 2006 possessing a criminal record exemption will be allowed to remain at the worksite, and the type of exemption will be posted at the worksite and notification of the exemption will be provided to the parents. Effective 2006/2007 program year, new exemptions will be reviewed for existing employees on a case-by-case basis.
- B. If the Agency receives notice from Community Care Licensing that an employee’s clearance has been revoked, the employee will be immediately removed from the worksite (per section 101170.1 of Community Care Licensing) and placed on unpaid administrative leave up to 60 business days, or Community Care Licensing timeline,

to provide the employee the opportunity to obtain a full criminal record clearance from Community Care Licensing. It is the employee's responsibility to obtain a full criminal record clearance. If after the Community Care timeline, the employee has not received a full clearance or acceptable exemption, the employee will lose his/her right to retain the position and will not have re-hire or bumping rights.

- C. Current and prospective employees and volunteers are required to sign a Criminal Record Statement prior to employment or volunteering. Employees/volunteers are required to disclose any criminal conviction. A conviction is any plea of guilty or nolo contendere (no contest) or a verdict of guilty. Fingerprints will be used to obtain a copy of any criminal history the employee may have.
- D. The employee's/volunteer's criminal record clearance will be filed in the employee's/volunteer's personnel file and appropriate Head Start center file.
- E. If a criminal record clearance is not obtained, the employee/volunteer will not be allowed to be placed at any licensed facility or volunteer job site until clearance is obtained. Non-Head Start employees requesting an exemption will be handled on a case-by-case basis.
 - 1. It is the responsibility of the employee/volunteer to obtain an exemption form from Community Care Licensing.
 - 2. The Agency retains the right to withdraw an offer of employment based on the applicant not receiving a criminal record clearance.
 - 3. If an employee/volunteer receives an exemption, Head Start Center Directors must provide names of employees who have received a criminal record exemption and how they are associated with the Head Start center to parents who have requested such information. Parents may also obtain the names of employees with exemptions from the local licensing office by calling (559) 243-4588.
- F. In the event the Agency is being informed of an arrest of a questionable conduct that may impact an employee, the Agency will notify the Community Care Licensing regional office for verification.
- G. Any personnel working as Program Managers or Directors must obtain clearances from debarment and all licensing and investigative authorizes.

307.03.00 A VOLUNTEER WHO IS A RELATIVE, LEGAL GUARDIAN, OR FOSTER PARENT OF A CHILD WHO HAS PENDING OR PRIOR CRIMINAL ARREST/CHARGES OF CHILD SEXUAL ABUSE/NEGLECT. If the Agency receives information suggesting that a relative, legal guardian, or foster parent has been convicted of a crime that would otherwise prevent the person from receiving appropriate clearances to work with children, the Agency reserves the right to require clearance, prevent the person from working with children at the facility pending a clearance, or limit the person's involvement at the facility similar to the two exceptions referenced below.

307.04.00 EXEMPTION TO THIS POLICY.

307.04.01 CONTRACTORS/VOLUNTEERS WHO MEET ALL OF THE FOLLOWING CONDITIONS:

1. The contractor/volunteer is providing time limited specialized services.
2. The contractor/volunteer is directly supervised by the licensee or facility employee with a criminal record clearance or exemption.
3. The contractor/volunteer spends no more than 16 hours per week at the facility.
4. The contractor/volunteer is never left alone with children in care.

307.04.02 STUDENTS ENROLLED OR PARTICIPATING AT AN ACCREDITED EDUCATIONAL INSTITUTION WHO MEET ALL OF THE FOLLOWING CONDITIONS:

1. The student is directly supervised by the licensee or facility employee with a criminal record clearance or exemption.
2. The facility has, on file, a written agreement with the educational institution concerning the placement of students.
3. The student spends no more than 16 hours per week at the facility.
4. The student is never left alone with children in care.

307.04.03 A CONTRACTED REPAIR-PERSON/NON-AGENCY PERSONNEL RETAINED BY THE FACILITY, IS NEVER LEFT ALONE WITH CHILDREN IN CARE. It is the on-site supervisor's responsibility to ensure that a contracted repair person/non-Agency personnel is never left alone with the children at the facility.

307.04.04 CRIMINAL RECORD CHECKS FOR EMPLOYEES THAT DO NOT HAVE CONTACT WITH CHILDREN AND/OR VICTIMS OF CRIME. To the extent the Agency performs criminal records checks on employees who are not employed by the Agency in child care facilities and victim services centers who have contact with children and/or victims of crime, the criminal record check will screen for criminal convictions for felonies and misdemeanors involving moral turpitude or directly related to employee's job duties, excluding marijuana-related convictions more than two years old.

Applies to: Applicants, Employees, Volunteers

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The Agency may require an employee, prospective employee, or volunteer to undergo a health screening/physical examination, pre-employment examination, TB screening, and immunization requirement.

POLICY GUIDELINES

- 308.01.00 HEALTH SCREENING/PHYSICAL EXAMINATION. A job-related health screening/physical examination, and/or TB screening may be required when there is a need to determine whether an employee or regular volunteer is able to perform essential functions of the job and/or to identify activity limitations or restrictions and/or provide reasonable accommodation. A health screening/physical examination may also be used for the purpose of identifying a significant health or safety risk to the employee or others, identifying infectious and communicable diseases, or other medical monitoring as required by medical standards, professional licensing bodies, or provisions established by federal, state, or local law. The health screening/physical examination must be completed prior to the first day of employment. Anyone who is employed or volunteered at day care centers or family day care homes, as part of their licensure requirements, must have their influenza (flu), pertussis (whooping cough), and measles immunization or proof of exemption.
- 308.02.00 PURPOSE OF HEALTH ASSESSMENT. The objectives of these procedures are:
- A. To assist in establishing the health and physical fitness of applicants for the position being applied for by means of pre-employment health screening/physical examination so that the Agency can confirm that the employee can perform the essential functions of the position.
 - B. To prevent employment of personnel whose physical limitations may constitute a hazard to themselves, their fellow employees, or which may be a potential liability to the Agency.
 - C. To aid in determining continuing ability of employees to perform their duties without hazard to themselves or other employees, or without being a liability to the Agency.

308.03.00 HEALTH SCREENING/PHYSICAL EXAMINATION REPORT REQUIREMENT. Each individual is required to have a health screening/physical examination report signed by the person performing the health screening/physical examination. All such screening and examination requirements will be in compliance with all federal and state laws and regulation and will be based on the bona fide essential functions of the position in question. This report shall indicate the following:

- A. The individual's physical qualifications to perform the duties to be assigned; and
- B. The presence of any health condition that would create a hazard to the individual, children, or other employees

308.04.00 HEALTH SCREENINGS/PHYSICAL EXAMINATIONS. All individuals and/or volunteers who, on a regular basis, work/volunteer in a child care facility are required to have an initial health screening/physical examination (including screening for Tuberculosis). Thereafter, Head Start/child development program employees/volunteers must complete re-certification of health screening/physical examination every five years and Tuberculosis screening annually. Failure to comply with this provision will subject the employee to disqualification for the position in question and/or progressive discipline, up to and including involuntary termination.

308.04.01 VALIDITY OF HEALTH SCREENING/PHYSICAL EXAMINATION. A health screening/physical examination is only valid 12 months prior to the commencement of employment.

308.04.02 IMMUNIZATION REQUIRMENT. All individuals and/or volunteers who initially hire/volunteer at a child care center or a family child care home, as part of their licensure requirements, must provide verification of immunization or exemption status. All new employees/volunteers have 30 days after the date of the hire/volunteering to provide immunization verification as a condition of employment or volunteer status. Thereafter, employees/volunteers working under the association of licensure requirements must complete the requirement as stated.

Influenza Vaccination Requirement

- A copy of an immunization record for influenza dated between August 1 and December 1 of each year
- A statement from the employee/volunteer's medical provider that there is a medical reason not to vaccinate the employee/volunteer
- A statement from the employee/volunteer's medical provider that the employee/volunteer is already immune to influenza
- A signed statement from the employee/volunteer stating that they have declined to be vaccinated against the flu.

Pertussis (Whooping Cough) Requirement

- A copy of immunization record for pertussis
- A statement from the employee/volunteer's medical provider that there is a medical reason not to vaccinate the employee/volunteer
- A statement from the employee/volunteer's medical provider that the employee is already immune to pertussis

Measles Requirement

- A copy of immunization record for measles
- A statement from the employee/volunteer's medical provider that there is a medical reason not to vaccinate the employee/volunteer
- A statement from the employee/volunteer's medical provider that the employee is already immune to pertussis

- 308.04.03 FILE MAINTENANCE. The health screening/physical examination, immunization requirement will be placed in the employee's health file, which is kept separately from the employee's personnel file and records.
- 308.04.04 COST AND PHYSICIAN SELECTION OF THE HEALTH SCREENING/ PHYSICAL EXAMINATION. When the Agency requires a health screening/physical examination (inclusive of a TB test), the Agency may select the physician and pay for the cost of the health screening/physical examination.
- 308.04.05 COST AND PHYSICIAN SELECTION OF THE IMMUNZATON REQUIREMENT. All the required vaccines are covered at no cost by insurance plans under the Affordable Care Act. Insured employees and volunteers can contact their primary care physician / medical provider to receive the vaccine with no co-pay, regardless of any minimums or maximums in their plans. Those who are uninsured shall contact Covered California to sign up for a plan that works for them at <http://www.coveredca.com> or (800)300-1506.
- 308.05.00 EXCEPTIONS. Tests for physical agility, use of illegal drugs, and on-duty impairment by alcohol and/or prescription drugs may be administered at any time when a reasonable cause exists and in accordance with established practice. They are not medical examinations for the purposes of this policy.
- 308.06.00 MENTAL HEALTH AND WELLNESS. The Agency makes mental health and wellness information available to staff through the employee's health insurance and through the Human Resources Office at the time of employee orientation. Any mental health needs are available through the employee's health insurance.
- 308.07.00 CONFIDENTIALITY. Confidentiality will be maintained for any health related issue and the Agency will comply with HIPAA and corresponding state laws and regulations with regard to the safeguarding of information and documents containing Protected Health Information.

Applies to: Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The New Employee Orientation is to familiarize new employees with the Agency's history, mission, vision, values, strategic plan, policies, procedures, policies regarding unlawful discrimination, harassment and retaliation, performance expectations, knowledge of system navigation, and to meet the Agency's Executive Director. New employees will receive information regarding agency policies, compensation, benefits, and safety program. The Agency requires new employees to attend orientation within two months of their first physical working day. This requirement will apply to all positions including, without limitation, (i.e. Provisional and Temporary positions). Supervisors are expected to provide their new employee with a more specific orientation about their department.

POLICY GUIDELINES

- 309.01.00 PURPOSE. The responsibility for the initial orientation process is shared among the various Agency departments, the new employee, and the Human Resources Office. The Agency should allow an employee paid time for registered attendance at the Agency's orientation program prior to the employment, unless the department offers a formal or mandatory orientation that provides similar content. Orientation is scheduled as needed.
- 309.02.00 PROCEDURE. New Employee Orientation effectively integrates new employees into the Agency by implementing the following six steps: (1) Pre Orientation Preparation; (2) Agency Introduction/Health Benefit; (3) Agency Safety Training/Employee Benefits; (4) Job Specific Orientation; (5) Site Specific Orientation; (6) Asset Tracking Form; and (7) Evaluation.
- 309.02.01 EMPLOYING DEPARTMENT'S RESPONSIBILITY. (See the Human Resources Office for appropriate checklist.)
- A. Employee Performance Review and Development Program – Working Folder
 - B. Provide new employees with an orientation specific to their workplace.
 - C. Review job duties, responsibilities and share expectations.
 - D. Review of department operations.
 - E. Program participant orientation expectations.

- F. Provide new employee organizational chart.
- G. Provide new employee job responsibilities of others in the department.
- H. Review Agency's mission and goals/objectives.
- I. Review department's mission and goals/objectives.
- J. **Head Start Only** – Review Head Start Philosophy
- K. **Head Start Only** – Provide copy of Personal Rights/Child Care Center form that is given to parents and Acting with Integrity.
- L. Review Agency's Performance Standards, Agency Core Competencies, Agency Core Values, CAPMC Standards to Live By, Acting with Integrity, and share expectations.
- M. Provide information where to get department help and information.
- N. Provide new employee information on the probationary period.
- O. Provide new employee with Performance Review and Development Program.
- P. Provide new employee with orientation of the work area.
- Q. Provide new employee information of how to use the telephone.
- R. Provide new employee information of how to locate supplies.
- S. Provide new employee information regarding care of equipment.
- T. Provide new employee information regarding parking.
- U. Provide new employee information regarding keys and alarm.
- V. Provide new employee information regarding office hours.
- W. Provide new employee information regarding breaks and meal breaks.
- X. Provide new employee information regarding signing in/signing out.
- Y. Provide new employee information regarding housekeeping and safety.
- Z. Provide new employee information regarding after hour access.
- AA. Provide new employee information regarding fire safety, extinguishers, and exits.
- BB. Provide new employee information regarding building evacuation plan.
- CC. Provide new employee information regarding hours of work – per orientation checklist.
- DD. Provide new employee information regarding calling in sick.
- EE. Provide new employee information regarding to whom he/she reports in absence of his/her supervisor.
- FF. Provide new employee information regarding requesting time off (Vacation, Personal Days)
- GG. Provide new employee information regarding Agency Financial Assistance for Continuing Education
- HH. Provide on-the-job training needed for new employees to assume their responsibilities.

- II. Provide the new employee with the dates and locations of the Agency's orientation program offered by the Human Resources Office on a bi-monthly basis.
- JJ. Provide the new employee access to the Agency Personnel Policies and Procedures

309.02.02 NEW EMPLOYEE RESPONSIBILITY.

- A. Review and become familiar with the Agency Personnel Policies and Procedures.
- B. Participate in appropriate orientation process.
- C. Seek information to enhance his or her orientation process.
- D. Complete and return necessary survey regarding hiring process.
- E. Complete and return appropriate personnel forms.

309.02.03 HUMAN RESOURCES OFFICE RESPONSIBILITIES.

- A. Offer regularly scheduled sessions for new employee orientation;
- B. Provide information and resources about Agency-wide policies as outlined in the New Hire Orientation Checklist; and
- C. Provide the departments with strategies, resources, and tools for development of their workplace orientation process.

Applies to: Employees (Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start collective bargaining members: refer to Collective Bargaining Agreements or Memoranda of Understanding with Unions such as SEIU)

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The probationary period shall be regarded as part of the testing process and shall be utilized for closely observing the employee's work. The purpose of the probationary period is to secure the most effective adjustment of a new employee to his/her position, and to reject any employee whose performance does not meet the required work standards.

POLICY GUIDELINES

310.01.00 APPOINTMENTS SUBJECT TO PROBATIONARY PERIOD. All initial appointments from an open eligibility list to a position shall be tentative and subject to a probationary period of 90 calendar days (inclusive of working and non-working periods) during which time the supervisor or designee shall observe and appraise the conduct, performance, attitude, adaptability, and job knowledge of each employee and determine whether the employee is fully qualified for regular status. A probationary employee is one who is considered an "at will" employee with no expectation of continued employment for a set period and whose employment can be terminated at any time with or without cause and with or without notice for any lawful reason, or no reason at all, at the option of either the employee or the Agency.

310.02.00 PROMOTIONAL APPOINTMENTS SUBJECT TO PROBATIONARY PERIOD. All promotional appointments from promotional eligibility lists to a position shall also be tentative and also be subject to a probationary period of 90 calendar days for employees who have completed the initial probationary period; employees who have not completed the initial probationary period will be subject to a new probationary period of 90 calendar days in the new position. During this time, the supervisor or designee shall observe and appraise the conduct, performance, attitude, adaptability, and job knowledge of each employee and determine whether the employee is fully qualified for regular status.

- 310.02.01 LATERAL TRANSFERS/DEMOTIONS SUBJECT TO PROBATIONARY PERIOD. All lateral transfers/demotions to a position shall also be tentative and subject to a probationary period of 90 calendar days for employees who have completed the initial probationary period; employees who have not completed the initial probationary period will be subject to a new probationary period of 90 calendar days in the new position. During this time, the supervisor or designee shall observe and appraise the conduct, performance, attitude, adaptability, and job knowledge of each employee and determine whether the employee is fully qualified for regular status.
- 310.02.02 LATERAL TRANSFER CLASSIFICATION. The lateral transfer has to be in the same classification. The classification will have the same position title at the same compensation schedule range level.
- 310.03.00 REPORT ON PROBATIONARY EMPLOYEE. The Program Manager or designee shall complete and file with the Human Resources Office employee performance appraisals on probationary employees as required by the Agency Performance Review and Development Program. The policy established for probationary employees is as follows:
- A. Non-Bargaining Unit Members (not represented by SEIU), supervisors, mid managers/managers – a performance appraisal shall be conducted at completion of the probationary period.
 - B. Fresno Migrant Head Start (non-management employees) – a performance appraisal shall be conducted at the conclusion of the current program year.
 - C. Bargaining Unit Members (Madera/Mariposa Regional/Migrant/ Seasonal Head Start non-management employees) – a performance appraisal shall be conducted at the conclusion of the current program year, or year-round employees.
 - i. Year Round Employees – Year-Round Employees are those employees who work for the Regional/Migrant/Seasonal program in excess of 230 days. A performance appraisal shall be conducted at the completion of the probationary period.
 - D. Supervisors, Mid-Managers, Managers – A performance appraisal shall be conducted at the completion of the probationary period.
- 310.04.00 SUCCESSFUL COMPLETION OF PROBATIONARY PERIOD. If the performance of the probationary employee has been satisfactory, the Program Manager shall recommend retention. An employee must acquire a 3.1 or higher rating on their probationary evaluation to receive merit increase.
- 310.05.00 CONTINUATION/RE-ENACTMENT OF PROBATIONARY PERIOD. If an employee's performance is substandard or unsatisfactory, the Agency may dismiss the employee or request that the probationary period be extended or re-enacted. The probationary period shall be extended by a minimum of 90 calendar days, at which time the Program Manager shall notify the Executive Director of a further recommended action. The employee's merit date will be adjusted accordingly. This probationary period may be

extended at the discretion of the Agency, but should at no time exceed one year for any one event or episode. The employee's performance will be closely monitored during any probationary period, and if performance proves sufficient, regular status may be granted. If during any probationary period, the employee proves to be deficient in performance, the employee may be rejected as set forth herein.

By one week before the end of the new hire's probationary period, the supervisor has not informed the employee that the probation period will be extended, the probationary period shall not be extended. The supervisor must complete the evaluation and continue with performance improvement plan to address performance issues.

310.06.00 REJECTION OF PROBATIONARY EMPLOYEE. During the probationary period, an employee may be rejected at any time by the Program Manager (upon consultation with the Human Resources Director and Executive Director) without cause and without the right of appeal. Notification in writing shall be served to the probationary employee and a copy filed with the Human Resources Director.

310.07.00 REJECTION FOLLOWING PROMOTION/LATERAL TRANSFER/DEMOTION. Any employee rejected during the probationary period following a promotion appointment, lateral transfer, or demotion in the classified service, at the discretion of the Agency, may be reappointed to his/her prior position or terminated. If his/her prior position is filled, then he/she will be placed on a layoff status for one year, with the employee's option of being recalled to his/her prior classification, if vacant, and in seniority order.

Applies to: All Employees, Volunteers, Consultants, Independent Contractors
Effective: 1/14/22
Revised: 5/15/22

POLICY

As of January 31, 2022 (and in accordance with state and federal law), the Agency required all employees, volunteers, consultants, and independent contractors (collectively “worker” or “workers”) who provided, or thereafter provided services or work in any capacity at CAPMC, a CAPMC facility or with any CAPMC customer or client to be vaccinated with the COVID-19 vaccine and to thereafter remain current on vaccine boosters.

POLICY GUIDELINES

311.01.00 VACCINE MANDATES:

HEAD START: On September 9, 2021, President Biden announced a multi-prong strategy to combat the variants of the COVID-19 pandemic. One aspect of this plan, as reiterated by the Office of Head Start in its Interim Final Rule with Comment Period on November 30, 2021, is to require all Head Start Staff, certain contractors and volunteers to take necessary steps to protect our youngest population by receiving their COVID-19 vaccination. Health and safety have always been core components of the Head Start program. Head Start children are not yet eligible for the vaccine and may not be for some time. This means it is critically important that our Head Start teachers and staff be fully vaccinated. A vaccinated workforce is a key component to building the Head Start program back and preparing for stronger, more vibrant opportunities ahead.

ALL CAPMC EMPLOYEES: Federal and state regulations and orders strongly encouraged employers in all segments of society—including agencies and organizations such as CAPMC who provide health, social and related services and/or work with or in at-risk communities—to mandate and require that their employees receive their COVID-19 vaccination and, as appropriate, timely receive boosters. The Governor of California and the CDPH also issued various orders mandating vaccines for numerous employee classifications and industries in California including, without limitation, those working in state government, school districts, and any and all health care facilities where services are provided or where patients are present for any purpose, prisons, jails and correctional facilities, etc. These mandates expanded to have the COVID-19 vaccine be added to the list of vaccinations required for students to attend in-person school (K-6 and 7-12), and regulations were implemented or are in process to expand the vaccine mandate to requires all employers the size of CAPMC.

The U.S. Food and Drug Administration (FDA), the U.S. Centers for Diseases Control and Prevention (CDC) and the Department of Health and Human Services (including the Administration for Children & Families and Office of Head Start) and the California Department of Public Health (CDPH) publicly stated that COVID-19 vaccines are safe and recommended. They are also very effective at preventing severe disease, hospitalization, and death from the COVID-19 virus and its current variants, including the Delta variant. The science continues to show us how essential and effective vaccines are, and we must do everything we can to protect our Head Start children, families, and each other from the COVID-19 virus.

The California Department of Fair Employment and Housing also specifically issued guidance that employers may requires their employees to be fully vaccinated against the COVID-19 (SARS-CoV-2) virus subject to exceptions for those who have one or more “Qualifying Medical Reasons” or qualify for the “Religious Belief Exemption.”

- 311.02.00 AUTHORIZATION TO REQUIRE MANDATORY COVID-19 VACCINES. CAPMC had recognized the seriousness and potentially life-threatening and deadly nature of the COVID-19 Pandemic and as directed and authorized by its Board of Directors required all employees, workers, volunteers or contractors who provide services or work in CAPMC facilities to become fully vaccinated and receive the COVID-19 Vaccine as set forth in this policy. This includes, without limitation, all employees, volunteers, consultants, and independent contractors who currently or hereafter provide services or work in any CAPMC facility or with any CAPMC customer or client.
- 311.03.00 WHO IS REQUIRED TO GET A COVID-19 VACCINE. All CAPMC employees, volunteers, consultants, and contractors who currently or hereafter provide services or work in any CAPMC facility or with any CAPMC customer or client, regardless of whether services are presently delivered in-person, virtually, or remotely. The requirement is in place regardless of whether remote services may have been previously approved by CAPMC or an agency with whom CAPMC contracts, such as Head Start. All employees are required to report their vaccination status and to provide proof of vaccination. Employees must provide truthful and accurate information about their COVID-19 vaccination status, and, if applicable, their testing results. Employees not in compliance with this policy are subject to discipline for violation of CAPMC’s Personnel Rules and Regulations including, without limitation, Personnel Policy 801 *et seq.* as provided for in Personnel Policy 1001 *et seq.*, up to and including the possibility of being placed on unpaid administrative leave or disqualified from employment. This vaccine requirement applied to all new employees, workers, volunteers, contractors, etc. who were required to be fully vaccinated before beginning work on or after February 1, 2022. This vaccine mandate likewise requires CAPMC to require all employees to regularly receive COVID-19 vaccine boosters as recommended by federal and state authorities such as the CDC and CDPH.
- 311.04.00 TIMING FOR COVID-19 VACCINATION. All CAPMC workers were fully vaccinated other than those who were granted valid vaccine exemptions. Since then the Agency has monitored employees to make sure they received the authorized vaccines and boosters (or had valid exemptions) and stayed timely on vaccination boosters. Should a worker not have a valid exemption and not timely receive vaccine boosters, the worker will be subject to placement on unpaid administrative leave until the employee has received the vaccine booster. Should an employee reasonably delay in receiving recommended vaccine boosters the

employee will be subject to discipline for violation of CAPMC's Personnel Rules and Regulations including, without limitation, Personnel Policy 801 *et seq.* and Personnel Policy 1001 *et seq.*, up to and including the possibility of being placed on unpaid administrative leave or disqualified from employment.

- 311.05.00 EXEMPTIONS FROM VACCINE REQUIREMENTS – QUALIFYING MEDICAL REASONS OR RELIGIOUS BELIEF.
- 311.05.01 QUALIFYING MEDICAL REASONS. To be eligible for a Qualified Medical Reasons exemption the worker must provide a written statement signed by a physician, nurse practitioner, or other licensed medical professional practicing under the license of a physician stating that the worker qualifies for the exemption (but the statement should not describe the underlying medical condition or disability) and indicating the probable duration of the worker's inability to receive the vaccine (or if the duration is unknown or permanent, so indicate). "Under the license of a physician" would include physician assistants and nurse practitioners being supervised or overseen by a physician but does not include health providers such as chiropractors, behavioral health providers and other ancillary or alternative providers.
- 311.05.02 PREGNANT EMPLOYEES. On May 21, 2021, the California Department Public Health issued a "Guidance for Vaccination During Pregnancy" and strongly encouraged vaccinations during pregnancy. The American College of Obstetricians and Gynecologists and the Society for Maternal and Fetal Medicine have come out with strong recommendations that pregnant and lactating women receive the COVID-19 vaccine. Research suggests that vaccinating pregnant women even confers some protection against the virus to their babies through the placenta and breast milk.
- Pregnant employees will be treated as all other employees and required to obtain a COVID-19 vaccine unless the employee's physician submits qualifying medical reason documentation for the duration of the pregnancy. Once the CAPMC worker is no longer pregnant and the qualifying medical reason no longer exists, the worker will be required to provide proof of COVID-19 vaccination.
- 311.05.03 LACTATING EMPLOYEES. The COVID-19 vaccination is recommended for people who are breastfeeding. The CDC guidance is that COVID-19 vaccines cannot cause COVID-19 infection in anyone, including the mother or the baby, and vaccines are effective at preventing COVID-19 in people who are breastfeeding. Recent reports have shown that breastfeeding people who have received mRNA COVID-19 vaccines have antibodies in their breastmilk, which could help protect their babies.
- 311.05.04 RELIGIOUS BELIEF. To be eligible for this Religions Belief exemption, a worker must demonstrate that the worker has a sincerely held religious belief, practice or observance that is in conflict with the vaccination requirement. Federal and California laws do ***not*** protect social, political, or economic views, or personal preferences. Thus, objections to COVID-19 vaccination that are based on social, political, or personal preferences, or on nonreligious concerns about the possible effects of the vaccine, do not qualify as "religious beliefs" under the law.***(See Note Below)*

If CAPMC has an objective basis for questioning either the religious nature or the sincerity of a worker's particular belief, CAPMC may make a reasonable request for verification of the sincerity or religious nature of the worker's professed belief and seek additional supporting information regarding the exemption request. An employee who fails to cooperate with such a request risks losing any subsequent claim that CAPMC improperly denied the exemption.

311.05.05 PROCEDURE FOR REVIEW OF EXEMPTION REQUESTS. For purposes of uniformity, consistency and compliance with applicable state and federal law, CAPMC has designated that ***all*** requests for exemptions based on Qualifying Medical Reasons or Religious Belief will be submitted to CAPMC's Human Resources the forwarded for review by CAPMC's legal counsel to ensure the request meets the applicable exemption. If an exemption request is denied, the worker will be given the reasons for the denial and a reasonable time period (absent extenuating circumstances, five business days) to provide any additional information for reconsideration. CAPMC reserves the right to place an employee on administrative leave (paid or unpaid at the sole and absolute discretion of the Executive Director) while the exemption request and any supplemental information is considered. Decisions regarding exemption requests are not grievable and are not subject to Policy 1002.00.00 of the Personnel Rules and Regulations.

311.06.00 TREATMENT OF VACCINE-EXEMPT EMPLOYEES. If an employee is determined to be exempt from the vaccine requirement, the unvaccinated exempt worker must meet the following requirements when entering or working at any CAPMC site:

311.06.01 TESTING. Test for COVID-19 with either PCR or antigen test that either has Emergency Use Authorization by the FDA or be operating per the Laboratory Developed Test requirements. Testing continues to occur on a weekly basis for all active employees who have received a vaccine exemption. and is at the expense of CAPMC. Employees may be required to travel to another CAPMC site or an off-site testing location during or after work-hours. Employees who are subject to testing but do not work any day in a work week due to reasons that include, but are not limited to, being out on sick leave, vacation, layoff or any protected leave are not required to submit to testing for the weeks in which they do not perform any on-site work duties.

No Testing Opt-Outs: State and federal rules and regulations do ***not*** permit workers operating under a vaccine exemption to opt out of weekly testing due to claims or concerns regarding the use of certain testing procedures, materials, processes, difficulty providing saliva, concerns about types or compositions of swabs, etc. If an employee has been granted a vaccine exemption, the employee must be tested on a weekly basis. **There are no exceptions to this weekly testing requirement.**

Additional Testing: Notwithstanding the fact that employees or other workers have been vaccinated, CAPMC will continue to require testing in the event of an actual or potential exposure or other reasons that CAPMC has a reasonable belief that the worker may have been exposed to COVID-19-related and/or are experiencing COVID-19/COVID-19-like symptoms after a known exposure.

311.06.02 MASK WEARING. California regulations and CDC regulations instituted mask-wearing rules based on CDC COVID-19 Community Levels to be followed at the discretion of agencies/employers within counties based on the community levels in their county. These levels are published by the CDC and are available from the CDC and the County of Madera website. The three levels are color coded and reference low, medium and high community spread and impact levels. As of the latest update of these Personnel Policies and Procedures, the Office of Head Start has stated it will soon issue new rules regarding mask-wearing that will likely coordinate and relate to the CDC Community Levels.

The Agency will advise employees as to mask-wearing recommendations and requirements based on federal, state and local laws, rules and regulations using the CDC Community Levels as a guide and recommendation. Generally, if the community level is low, the Agency will allow employees to wear masks based on personal preference informed by their own personal level of risk. If the community level is medium, the Agency will encourage employees to wear a mask in indoor public places and ask that they ensure the mask provides the best fit and filtration (respirators like N95s, KN95s and KN94s are best. If the community level is high, the Agency will likely require that all employees wear masks in indoor public places. Nevertheless, regarding of the publication of community level, the Agency reserves the right in its sole and absolute discretion to determine when masking is recommended or required for any particular program, employee or time period.

Note: all employees are allowed to wear masks any in any work settings at CAPMC without fear of reprisal. If CAPMC has not mandated a particular style mask for any particular workplace setting, employees are free to wear the mask of their choice. Employees will not be discriminated against, harassed or retaliated for choosing to wear a mask even if not mandated.

Cal/OSHA Mask Standard: Unless otherwise directed by federal or state law or regulation, CAPMC will follow the current Cal/OSHA standard, which means that the following are permissible face coverings to be used at work: (1) surgical masks; (2) medical procedure masks; (3) KN95, KF94 or N95 masks; or (4) **a tightly woven fabric or non-woven material of at least two layers that does not let light pass through when held up to a light source.** CAPMC will make masks available to workers, but will not necessarily stock all types of masks identified in this policy.

Note on Proper Mask Wearing: Masks must be worn in accordance with instructions (and best health and safety practices) without modification (such as insertion of holes) to maintain a tight and proper fit over the employee's mouth and nose. Failure to comply with one or more directives to properly wear a mask may subject an employee to discipline.

Note on Surgical/Medical Masks: To the extent employees opt to wear surgical and medical procedure masks, such masks must also be made in such a way that they consist of multiple layers and do not let light through when held up to a light source.

311.06.03 MAINTAIN RECORDS OF VACCINE-EXEMPT EMPLOYEES. Consistent with applicable privacy laws and regulations, CAPMC will maintain records of workers' vaccination or exemption status as well as all testing and test results. CAPMC will make the records available to the local or state Public Health Officer promptly upon request, and in any event no later than the next business day after receiving the request.

311.06.04 VACCINE RECORDS. CAPMC will maintain records pursuant to state and federal guidance (including the CDPH) for Vaccine Records Guidelines & Standards with the following information: (1) full name and date of birth; (2) vaccine manufacturer; and (3) date of vaccine administration (for first dose and, if applicable, second dose).

Acceptable proof of vaccination status is: (1) the record of immunization from a healthcare provider or pharmacy; (2) a copy of the COVID-19 Vaccination Record Card; (3) a copy of medical records documenting the vaccination; (4) a copy of immunization records from a public health, state, or tribal immunization information system; or (5) a copy of any other official documentation that contains the type of vaccine administered, date(s) of administration, and the name of the healthcare professional(s) or clinic site(s) administering the vaccine(s).

311.07.00 UNVACCINATED WORKERS. Signed exemption request forms with written health care provider's statement or documentation of religious exemption request where applicable. Testing records must be maintained.

311.08.00 VACCINE ACCESS AND INFORMATION. CAPMC will use reasonable efforts to continue to provide onsite vaccinations, easy access to nearby vaccinations, and education and outreach on vaccinations, including: (a) access to physicians, and other counselors who can answer questions or concerns related to vaccinations and provide culturally sensitive advice; and (b) access to online resources providing up to date information on COVID-19 science and research.

****Note on Vaccine Exemptions**

MANY RELIGIOUS FAITHS HAVE PUBLICLY STATED THAT THEY DO NOT PROHIBIT VACCINES. Many recognized religions have publicly issued statements that they have no theological objections to vaccines or vaccinations, including Islam, Buddhism, Hinduism, Judaism, Jainism, Scientology and Christian faith traditions such as Roman Catholicism, Eastern Orthodox, Amish, Anglican, Baptist, the Church of Jesus Christ of Latter-Day Saints (Mormon), Congregational, Episcopalian, Jehovah's Witnesses, Lutheran, Mennonite, Methodist, Quaker, Pentecostal, Presbyterian, Seventh-Day Adventist and Unitarian-Universalist.

311.08.00 COVID-19 Notice/Reporting Requirements. Labor Code Sections 6395 and 6409.6 current require the Agency to take specified actions within one business day of the notice of potential COVID-19 exposure, including providing written notice to all employees on the premises at the same worksite that they may have been exposed to COVID-19.

As of January 1, 2023, the Agency will be required to notify employees of any potential COVID-19 exposure by prominently displaying a notice in all worksites where other mandated workplace posters, rules or regulations are customarily posted. The notice will include: (1) the dates on which an employee with a confirmed case of COVID-19 was at the worksite within the infectious period and the location of the exposure; and (2) of any COVID-19-related benefits to which employees may be entitled. The notice will remain posted for at least 5 days.

Applies to: Employees, Volunteers, Officers, Directors and Policy Group Members

Effective: 03/01/17
Supersedes: 04/12/12

POLICY

What is Expected of Everyone

The Code applies to all employees, officers, board members, policy council/committee members, and volunteers – referred to as “Agency members.”

Comply with The Code and the law.

Agency members, in performing their role, they are responsible for abiding by CAPMC policies and procedures as well as all federal, state and local laws. More specifically, Agency members are responsible and will be held accountable for understanding these guidelines, acting responsibly, and for reporting unethical or illegal business practices. It is also their responsibility to raise questions, make appropriate decisions, and bring potential issues/problems to the Agency’s attention.

Consider actions and ask questions.

If ever in doubt about a course of conduct or business transaction, Agency members must think before they act.

Seek guidance.

The Code tries to capture many of the situations that Agency members may encounter, but cannot address every circumstance. If Agency members are uncertain about whom to call or feel uncomfortable about using the resources identified in The Code, they may seek help from the following:

- Human Resources Director (559) 675-5766
- Executive Director (559) 675-5749

Report concerns.

Any incident that is suspected to be a breach of ethics, or in violation of federal, state or local laws should be reported immediately to one of the following sources:

- Executive Director (559) 675-5749
- Ethics Hotline (877) 453-7244 or www.capmc.ethicspoint.com

The Ethics Hotline is available 24 hours a day, seven days a week. Translators are available. The Ethics Hotline is operated by an independent company that specializes in handling calls of this type.

For Community Services concerns:

- Office of Inspector General - (800) 409-9926 or OIGHotline@state.gov

For Head Start concerns:

- California State Auditor - (800) 952-5665 or www.auditor.ca.gov/hotline
- Office of the Administration for Children and Families - Region IX - (415) 437-8400
- U.S. Department of Agriculture – (866) 632-9992

For Child Care Alternative Payment/ Resource and Referral concerns:

- California Department of Education – Child Development Division, 1430 N Street, Suite 3410, Sacramento, CA 95814, Attn: Appeals Coordinator – (916) 322-6233

For Victim Services concerns:

- U.S. Department of Justice Investigations Division – (800) 869-4499
- California State Auditor - (800) 952-5665 or www.auditor.ca.gov/hotline

Integrity means promoting the values of our Agency by doing what is “right” - behaving and conducting ourselves in a way that further develops the mission of the Agency.

Raising Concerns

All Agency members have an obligation to uphold the ethical standards found in the CAPMC Code of Ethics and Business Conduct. If behavior is observed or suspected that is a concern or that may represent a violation of The Code, the issue must be raised immediately. Doing so allows the Agency an opportunity to deal with the issue and implement corrective action as necessary before it becomes a violation of the law, a risk to health and safety, or damages the Agency’s reputation.

Definition of “suspect”:

- to surmise to be the case or true or probable
 - to hold in suspicion
 - to have doubt/ distrust
- to think (a person) guilty without proof

When contacting the Ethics Hotline:

1. The option to remain anonymous will be given, or the reporter may choose to identify him/herself. A customized web form or professional interview specialist will then document the concern in detail.
2. The information provided will be relayed to the Agency for appropriate follow-up.
3. If the reporter remains anonymous, he/she may be asked to check back to provide additional information or to answer questions the Agency might have as the concern is investigated. If the reporter chooses to be identified, he/she may be called upon to provide additional information.
4. Reports submitted to the Ethics Hotline will be handled promptly and discreetly. Retaliation against anyone who reports a concern is a violation of the Agency’s principles and will not be tolerated, as it is against the law. Any employee who feels he/she is being retaliated against should immediately report the incident to the Director of Human Resources or the Executive Director.

Act Responsibly!

If an Agency Member becomes aware of, or suspect, any conduct by another Agency member that is believed to be unethical or unlawful, or may violate any CAPMC policy or this Code, it should be reported promptly to one of the following:

Executive Director (559) 675-5749

Ethics Hotline (877) 453-7244 or www.capmc.ethicspoint.com

Anonymity and Confidentiality

When a report is made to the Executive Director or the Ethics Hotline, reporters may choose to remain anonymous. Reporters are encouraged to identify themselves to facilitate the investigation. If a reporter makes his/her identity known, the investigators will take every reasonable precaution to keep his/her identity confidential, consistent with conducting a thorough and fair investigation. To help maintain confidentiality, these issues or any investigation are not to be discussed with other employees. Because the Agency strives to maintain strict confidentiality in all investigations, the reporter may not be informed of the outcome of an investigation.

Investigations

The Agency takes all reports of possible misconduct seriously. The matter will be investigated as confidentially as possible, it will be determined whether The Code or the law has been violated, and appropriate corrective action will be taken. If an Agency member becomes involved in an investigation, he/she is to cooperate fully and answer all questions completely and honestly. If an employee refuses to take part in an investigation, he/she may be placed on unpaid administrative leave, pending the outcome of the investigation.

No Retaliation

It is against CAPMC policy, and federal and state law, for any supervisor or other employee to take action against another employee or a director, vendor, or agent of the Agency for reporting or threatening to report (in good faith) a violation, or suspected violation, of this Code (or any state or federal law or regulation) or cooperating in investigations relating to such violations, provided that the person has acted in good faith and with a reasonable belief that the information provided is true. It is also against CAPMC policy to take any action against any employee or a director, vendor, or agent of the Agency for (1) lawfully providing information or assisting in an investigation of activities for which he or she reasonably believes violates applicable law, or (2) providing truthful (or what the employee reasonably believes to be truthful) information to the government, a government agency, or law enforcement officers relating to the commission of a violation of this Code or any state or federal law or regulation.

If an Agency member believes that he/she has been the subject of impermissible retaliation, he/she should contact the Ethics Hotline, the Human Resources Director at (559) 675-5766, or the Executive Director at (559)675-5749.

Making False Accusations

The Agency will protect any employee who raises a concern honestly; however, it is a violation of The Code to knowingly make a false accusation, lie to investigators or interfere or refuse to cooperate with an investigation. If an employee refuses to take part in an investigation, he/she may be placed on unpaid administrative leave, pending the outcome of the investigation. Honest reporting does not

mean that the Agency member has the right information when raising a concern, they just have to reasonably believe that the information being provided is accurate, or of reasonable suspicion.

What is Expected of Managers

Promote a culture of ethics and compliance.

Managers should at all times model appropriate conduct. Managers should:

- Ensure that the staff they supervise understand their responsibility under The Code and other Agency policies;
- Take opportunities to discuss with employees The Code, the importance of ethics and compliance, and how to apply them into their daily lives;
- Create an environment where employees feel comfortable raising concerns;
- Consider conduct in relation to The Code and other Agency policies when evaluating employees;
- Immediately act to stop violations of The Code or the law by those they supervise.

Respond to questions or concerns.

If approached with a question or concern related to The Code, managers should listen carefully and give complete attention to the employee.

- Ask for clarification and additional information.
- Answer any questions, but do not feel that an immediate response must be given.
- Seek help if needed.

Managers are responsible for sharing information with the Executive Director. Managers must remember, even though they may not think that the information may be accurate, it is their responsibility to immediately report any concerns to the Executive Director.

Document completely and accurately.

Conversations with employees about ethical matters should be documented, in addition to any suspect behavior. Documentation is to be made available to Human Resources and the Executive Director via email if possible. Managers are responsible for obtaining direction and guidance regarding the ethical matter.

Documentation should include:

Who/What/When/Where/How

Documentation should be emailed to the Executive Director (ensuring a date and time stamp), while including themselves as a “cc” on the email.

401.01.00 CONSUMERS, CUSTOMERS, AND GENERAL BUSINESS PRACTICES

The U.S. Department of Agriculture (USDA) prohibits discrimination on the bases of race, color, religion, sex, sexual harassment, age, national origin, marital status, sexual orientation, familial status, disability, limited English proficiency, or because all or a part of an individual's income is derived from a public assistance program. In programs that receive Federal financial assistance from USDA, discrimination is prohibited on the bases of race, color, religious creed, sex, political beliefs, age, disability, national origin,

or limited English proficiency. (Not all bases apply to all programs.) Reprisal is prohibited based on prior civil rights activity.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form http://www.ascr.usda.gov/complaint_filing_cust.html or at any USDA office, or call (866)632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send you completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W. Washington, D.C. 20250-9410, by fax (202) 690-7442 or by email at program.intake@usda.gov.

Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339; or (800) 845-6136 (Spanish).
“USDA is an equal opportunity provider and employer”

401.01.01 ADVOCACY. Nonprofit organizations play a vital role in the development and implementation of public policy. Nonprofit organizations can and should participate in public policy discussions that affect their organizations, communities and the people they serve. Most decision-makers interpret a lack of advocacy as a lack of interest for the organization or cause. At-risk groups and populations risk the loss of funding and support when the choice is made to not advocate for their causes.

CAPMC plays an important role in the community by advocating for many social, economic, and systemic issues affecting low-and moderate-income children and families. Advocacy is the term for the collective work done to promote, protect, and preserve an organization or cause. CAPMC has developed a Public Advocacy Policy that provides guidelines to being active in public policy and advocating for those that affect the children and families CAPMC serves. Advocacy means sharing views and opinions with elected people who make decisions impacting the organization and its mission, and includes:

- Meeting with legislators and decision-makers to discuss social problems, without mentioning a specific proposal
- Providing legislators and decision-makers with educational materials about specific legislation, without calling for specific action on the legislation
- Responding to requests from legislative committees for information about specific legislation
- Tracking activities of legislators, including votes, positions taken, contributions accepted, etc.
- Talking to the media
- Advocating to improve human services
- Conducting public education campaigns
- Producing and disseminating research reports or studies that provide nonpartisan analysis on policy issues, including specific legislation
- Advocating the enactment and enforcement of private or voluntary policies, (e.g. alcohol purchase restrictions in stadiums)

401.01.02 APPLICATION FOR EMPLOYMENT BY BOARD MEMBER OR POLICY COUNCIL/COMMITTEE MEMBER. Any person who is or has been on the Board of Directors in the six months prior to his/her application for a CAPMC vacancy shall be ineligible for employment consideration, except for target area representatives and policy council/committee members. Additionally, no immediate family member of the Board of Directors or the policy council/committee member may be an employee of the Agency. This does not prohibit an immediate family member from submitting an application for employment with the Agency; however, if the family member is offered and accepts employment, the affected board or policy council/committee member must resign his/her position. Nothing contained in the provision would permit any preferential treatment or consideration of the employment application of any family member.

401.01.03 ASSETS. CAPMC has accounting and internal control procedures to protect and properly account for Agency assets, and conducts its business in accordance with these procedures. Each Agency member plays a role in appropriately using Agency assets. Agency assets are to be purchased, used and disposed of solely for the benefit of the Agency. Violations of this policy are subject to disciplinary action up to and including termination of employment.

Unauthorized Removal of Agency Assets

Unauthorized removal of Agency assets –such as unauthorized removal or embezzlement of Agency funds, property, equipment or information, or intentional misreporting of time or expenses – is against Agency policy and can result in disciplinary action up to and including termination plus the potential for civil and/or criminal prosecution. The Agency treats misappropriation of workplace assets belonging to other employees the same way it treats misappropriation of Agency assets.

The use of Agency assets outside of Agency responsibilities, such as using Agency work product in an outside venture, or using Agency materials or equipment to support personal interests, is likewise prohibited and can result in disciplinary action up to and including termination.

Use of Time, Equipment and Other Assets

- Personal activities are not to be engaged in during work hours, particularly those that interfere with or prevent fulfillment of job responsibilities.
- Agency computers and equipment are not to be used for outside business activities, or for illegal or unethical activities such as gambling, pornography or other offensive subject matter. Refer to the Computer, Internet, Electronic Communication Policy for additional information.

Examples of Agency Assets:

- Agency money or products
- Employees' time at work and work product
- Computer systems and software
- Telephones
- Wireless communication devices
- Postage machines

- Food at child care facilities
- Agency vehicles
- Gas card
- Office, site and program supplies

401.01.04 **BRIBERY OR KICKBACKS.** It is illegal to pay or receive anything of value (a “bribe” or a “kickback”) in an effort or attempt to influence business transaction or conduct. CAPMC’s guidelines go beyond the standards set by the law and prohibit any activities that create the mere appearance of anything improper or anything that may embarrass or give the appearance of impropriety to the Agency. For example, no Agency employee shall enter into any business or financial relationship with an ongoing vendor. No asset of the Agency or other funds may be used to bribe or influence any decision made by an Agency member or any government employee or official. Agency members may not accept money or gifts from a program participant or supplier; exceptions are nominal gifts not to exceed \$25 in value, or a food basket to be shared among staff. For more information about gifts or other relevant issues, see the Acceptance Policy in the Accounting and Financial Policies and Procedures Manual on the Agency Intranet.

401.01.05 **BUSINESS OR FINANCIAL RECORDS**
 Ensure the accuracy of all Agency business and financial records. These include not only financial records, but other records such as enrollment applications, child care files, time records, expense reports, personnel records, and items such as benefit claim forms and other financial documents.

Ensuring accurate and complete business and financial records is everyone’s responsibility, not just a role for Fiscal personnel. Accurate record keeping and reporting reflects on the Agency’s reputation and credibility, ensuring that the Agency meets its legal and regulatory obligations to all funding sources.

- All business records should be clear, truthful, and accurate.
- Business records and communications may be subject to public disclosure through public records, government investigations, litigation, or the media.
- Business records are Agency assets and must be retained or destroyed in compliance with all applicable records retention schedules in the Records, Access and Retention section in the Accounting and Financial Policies and Procedures Manual.
- Accounting and financial reporting of actual transactions and forecasts must follow Agency financial procedures, as well as all applicable and generally accepted accounting principles and laws.
- Documents must never be falsified.
- The true nature of any transaction must not be distorted.

401.01.06 **COMMUNICATIONS.** Agency members are responsible for maintaining the CAPMC image when communicating with others. The Agency image can be enhanced or harmed with every written, oral or electronic communication. Slanderous, libelous, obscene, harassing, or distasteful communications are never appropriate and will not be tolerated; employees who engage in such activities will be subject to disciplinary action up to and including termination of employment. Every communication must be developed with professionalism and the CAPMC brand in mind. Email communication and social media

communication must also comply with The Code. In compliance with HIPPA laws, no personal medical information of a program participant or Agency member shall be disclosed or disseminated, at any time, except when required for ensuring reasonable medical accommodations.

401.01.07 COMPLIANCE WITH LAWS, REGULATIONS, AND AGENCY POLICIES. CAPMC does not tolerate:

- The willful violation or circumvention of any federal, state, and local law by an employee during the course of that person's employment;
- The disregard or circumvention of CAPMC policy or engagement in unscrupulous dealings;
- The manipulation or disregard of policies or provisions to secure a benefit for friends and family members.

Employees should not attempt to accomplish by indirect means, through agents or intermediaries that which is directly forbidden, and can result in disciplinary action up to and including termination of employment. Employees are required to comply with The Code, applicable laws, regulations and Agency policies.

In addition, employees should adhere to the Standards of Conduct by

- Implementing positive strategies to support children's well-being and prevent and address challenging behavior.
- Not maltreating or endangering the health and safety of children, including, at a minimum, that staff, volunteers, and consultants must not:
 - Use corporal punishment
 - Use isolation to discipline a child
 - Bind or tie a child to restrict movement or tape a child's mouth
 - Use or withhold food as a punishment or reward
 - Use toilet learning/training methods that punish, demean, or humiliate a child
 - Use any form of emotional abuse, including public or private humiliation, rejecting, terrorizing, extended ignoring, or corrupting a child
 - Physically abuse a child
 - Use any of verbal abuse, including profane, sarcastic language, threats, or derogatory remarks about the child or child's family; or
 - Use physical activity or outdoor time as a punishment or reward
 - Respect and promote the unique identity of each child and family and do not stereotype on any basis, including race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic

partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding), gender (a person's sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning, having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or in ability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status as well as any other category protected by federal, state or local law or ordinance or regulation.

Complying with program and agency's confidentiality policies concerning personally identifiable information about children, families and other staff members.

- Ensuring no child is left alone or unsupervised.

401.01.08 CONFLICT OF INTEREST. In the course of business, situations may arise in which an Agency decision-maker has a conflict of interest, or in which the process of making a decision may create an appearance of a conflict of interest.

All employees, officers, board members, policy council/committee members and volunteers have an obligation to:

1. Avoid potential or actual conflicts of interest, or the appearance of conflicts, between their personal interests and those of the Agency in dealing with outside entities or individuals,
2. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest (2 CFR 200.318(c)(1)). HUD grantees are required to submit their code of conduct to HUD
3. Disclose real and apparent conflicts of interest to the Executive Director, and
4. Refrain from participation in any decisions on matters that involve a real conflict of interest or the appearance of a conflict.

What Constitutes a Conflict of Interest?

All employees and governing body members of CAPMC owe a duty of loyalty to the Agency. This duty necessitates that in serving the Agency they act solely in the interests of the Agency, not in their personal interests or in the interests of others.

Interested persons include all members of the Board of Directors and all employees, as well as persons with the following relationships to directors or employees:

1. Spouses, significant other, or domestic partners
2. Brothers and sisters
3. Parents, children, grandchildren, and great-grandchildren
4. Spouses of individuals listed in 2 and 3
5. Corporations, partnerships, limited liability companies, (LLCs), and other forms of businesses in which an employee or board member, either individually or in combination with individuals listed in 1, 2, 3, or 4, collectively possess a 25% or more ownership or beneficial interest.

A conflict of interest arises when the interest of any interested party may be seen as competing with those of the Agency. Conflicts of interest may be financial (where an interested party benefits financially directly or indirectly) or non-financial (e.g. seeking preferential treatment, using confidential information).

Examples of conflicts of interest include, but are not limited to, situations in which an Agency member:

1. Negotiates or approves a contract, purchase, or lease on behalf of the Agency and has a direct or indirect interest in, or receives personal benefit from, the entity or individual providing the goods or services. Personal and institutional services are covered, including banking and other financial services, medical, legal, and other professional services, and management and consultant services, as well as other kinds of skilled and unskilled labor;
2. Negotiates or approves a contract, sale, or lease on behalf of the Agency and has a direct or indirect interest in, or receives personal benefit from, the entity or individual receiving the goods or services;
3. Employs or approves the employment of, or supervises a person who is an immediate family member of the board/policy council/committee member or employee. Immediate family members are designated as:

Husband	Son	Son-in-law	Uncle
Wife	Daughter	Daughter-in-law	Aunt
Father	Father-in-law	Grandfather	Nephew
Mother	Mother-in-law	Grandmother	Niece
Sister	Sister-in-law	Stepchildren	Cousin
Brother	Brother-in-law	Stepparent	Registered Domestic Partner
Significant Other		Foster Children	Foster Parents

4. Sells products or services in competition with the Agency;
5. Uses the Agency's facilities, other assets, employees, or other resources for personal gain;
6. Receives a gift valued greater than \$25 from a vendor or does not share the gift with the Agency, or does not disclose the gift to the Executive Director, if the Agency member is responsible for initiating or approving purchases from that vendor.

Disclosure Requirements

An employee, officer, board member, policy council/committee member or volunteer who believes that he/she may be perceived as having a conflict of interest in a discussion or decision must immediately disclose that conflict to the group making the decision. Most concerns about conflicts of interest may be resolved and appropriately addressed through prompt and complete disclosure. CAPMC requires the following:

1. On an annual basis, all members of the Board of Directors and the Executive Director, Chief Financial Officer and senior management employees with purchasing and/or hiring responsibilities or authority, and program managers shall complete Form 700, Report of Economic Interests.
2. Employees, officers, board members, policy council/committee members or volunteers of the Agency are required to notify the Executive Director of any financial conflict of interest that may arise in the course of carrying out assigned duties. Board members are directed to CAPMC's Bylaws, Article 11, and if any conflicts arise in the implementation or interpretation of this provision, the Bylaws will take precedence.
3. At the inception of employment or volunteer service to the Agency, and on an annual basis thereafter, the fiscal department shall distribute a list of all vendors with whom the Agency has transacted business at any time during the preceding year, along with a copy of the disclosure statement to all members of the Board of Directors, the Executive Director, members of senior management, and employees with purchasing and/or hiring responsibilities or authority. Using the prescribed form, these individuals shall inform, in writing and with a signature, the Executive Director and the Finance Committee of all potential reportable conflicts.
4. During the year, these individuals shall submit a signed, updated disclosure form if any new potential conflict arises.
5. Prior to any management, board or committee action on a contract or transaction involving a conflict of interest, material facts to a conflict of interest shall be disclosed by staff, board or committee member. Such disclosure shall be reflected in the minutes of the meeting.
6. A person who has a conflict of interest shall not participate in or be permitted to hear management's, the board's or the committee's discussion of the matter. Such person shall not attempt to exert his or her personal influence with respect to the matter.
7. A person who has a conflict of interest with respect to a contract or transaction that will be voted on at a meeting shall not be counted in determining a quorum for purposes of the vote. The person having a conflict of interest may not vote on the contract or transaction and shall not be

present in the meeting room during deliberations or when the vote is taken. Such person's ineligibility to vote and abstention from voting shall be reflected in the minutes of the meeting.

Resolution of Conflicts of Interest

All potential, actual or apparent conflicts of interest shall be disclosed to the Board Chairperson or the Executive Director of the Agency. Conflicts shall be resolved as follows:

- The Board Chairperson shall be responsible for making all decisions concerning resolution of the conflict involving the Executive Director, members of the Finance Committee, or other board members. If the actual, potential or apparent conflict involves the Board Chairperson, then the Board shall appoint a committee of three board members not involved in the actual, potential or apparent conflict to make all decisions concerning resolution of the conflict.
- The Executive Director shall be responsible for making all decisions concerning resolutions of conflicts involving employees.

An employee, officer, board member, policy council/committee member or volunteer may appeal the decision that a conflict (or appearance of conflict) exists as follows:

- An appeal must be directed to the Board Chairperson. If the actual, potential or apparent conflict involves the Board Chairperson, then the Board shall appoint a committee of three board members not involved in the actual, potential or apparent conflict to make all decisions concerning resolution of the conflict.
- Appeals must be made within 30 days of the initial determination.
- Resolution of the appeal shall be made by vote of the full Board of Directors.
- Board members who are the subject of the appeal, or who have a conflict of interest with respect to the subject of the appeal, shall abstain from participating in, discussing, or voting on the resolution, unless their discussion is requested by the remaining members of the Board.

Disciplinary Action for Violations of this Policy

Failure to comply with the standards contained in this policy will result in disciplinary action that may include termination, removal from the Board or Policy Council/Committee, referral for criminal prosecution, and reimbursement to the Agency or to the government, for any loss or damage resulting from the violation.

401.01.09 EMPLOYEE AS RECIPIENT OF SERVICES. Client eligibility for Agency services is strictly defined according to grantor contracts. CAPMC staff shall be diligent in complying with grants when determining client eligibility. Under no circumstances will preferential treatment be granted to Agency employees, contracted employees, family members of

Agency employees, or Agency board members. Services may be provided; however, proof of eligibility and details of service activity shall be provided to the appropriate program manager or the CAPMC Executive Director.

It is incumbent upon CAPMC intake workers and advocates to provide the program manager or Executive Director with the following documentation:

1. Name of employee and/or program manager
2. Proof of eligibility
3. Documentation detailing activity, i.e. services, commodity or utility assistance

This information will be kept confidential and only available to the awarding agency and/or CAPMC Board of Directors, if requested. This includes Agency services that may be provided now or in the future. The application for services must have approval from the program manager or the Executive Director prior to delivery of program goods and/or services. The following exception applies:

- Access to Victim Services shall be approved by the Victim Services Program Manager, and the strictest level of confidentiality shall be adhered to.

In addition, if a parent of a Head Start child is hired at CAPMC, the child will be allowed to complete their Head Start experience.

Fraud is defined as:

- Intentionally or recklessly providing false or misleading information on participant agreement and/or eligibility documentation.
- Intentionally or recklessly failing to notify the appropriate program manager of changes to avoid a reduction in or denial of benefits, services or payments provided by CAPMC.
- Alteration or forgery of documents.
- Claiming that services have been received, knowing the services have not been received.
- In any way, intentionally or recklessly providing misleading information, documentation and/or statements regarding eligibility or need.

401.01.10 HEAD START PARENT/CHILD ALLOWED TO COMPLETE HEAD START EXPERIENCE. If a parent of a Head Start child is hired at the Agency, the child will be allowed to complete their Head Start experience.

401.01.11 PROGRAM PARTICIPANT RELATIONSHIP. If an employee is related (through blood or marriage) to any client receiving Agency services provided and/or authorized by the employee, the employee must inform his/her immediate supervisor immediately, and the work duties associated with the program participant will be reassigned to another employee.

401.01.12 GAMBLING. To ensure a productive and healthy work environment, CAPMC expects all employees to abide by federal and state laws prohibiting illegal gambling during the course and scope of their employment and/or with Agency employees or during Agency work hours. Such prohibited activities include, but are not limited to:

- Betting on, wagering on or selling pools on any athletic event;
- Knowingly permitting the use of one's telephone or other electronic device on CAPMC premises for illegal gambling;
- Involvement in booking or wagering points with respect to sporting events; or
- "Tanda": a portrayal of a savings plan for many families. A Tanda is a term often used to describe an informal rotating savings and credit association common to many countries in Latin America. Agency employees are not allowed to form groups (or seek to form groups) that include Agency employees to participate in any form of "Tanda" to borrow money based on monthly contributions from one another.

Violations of this policy are subject to disciplinary action up to and including termination of employment.

- 401.01.12 GIFTS, MEALS AND ENTERTAINMENT. Employees should never give or accept anything of value from anyone, including a current or prospective contractor, supplier/vendor, landlord, or competitor of the Agency ("third party") when doing so might compromise, or appear to compromise, the objective of an Agency business decision. Furthermore, under no circumstance should a CAPMC member solicit invitations or gifts from any third party. Any employee giving to or receiving from any third party any amount of money or non-cash gifts valued greater than \$25 is absolutely prohibited. This includes, but is not limited to, trips to a vendor facility, gift certificates, tickets to events, or sponsored participation in a golf tournament. If an attempt is made to give an employee a prohibited gift, the employee shall inform his/her supervisor in writing, and either return the gift or write a personal check to the gift giver for the full value of the gift. The following situations are acceptable within the Agency:
- Employees may accept a holiday gift basket or flowers with reason, as long as the item is shared with the entire department or Agency.
 - Agency staff may receive a small gift valued at no more than \$25 from a family/child; however, Agency staff should never solicit such a gift.
- 401.01.14 LOANS. Personal property and monetary loans from CAPMC to any employee are prohibited. Personal property and monetary loans to and from employees are highly discouraged and CAPMC is not responsible for any default on any part of a loan to an employee. If loans do occur and a disruptive or hostile work environment is created, employees may be subject to disciplinary action up to and including termination of employment. Supervisory personnel shall not provide or solicit any personal financial loan to a CAPMC employee. Board and policy council/committee members may not solicit any other board member, or policy council/committee member to loan them or any of their family members money. Doing so is a violation of Agency policy, and may result in disciplinary action up to and including removal from their position.
- 401.01.15 LOBBYING. The Agency will refrain from all lobbying activities if such activities involve the use of any federal, state or local funds as required by U.S. Department of Health and Human Services under 45 CFR Part 93. Restrictions on use of project funds apply to federal matching of non-federal shares of approved program budgets and include the use of equipment, material, and facilities and Agency member time and services which

are either paid for with project funds or contributed to project funds. These restrictions are not intended to limit the rights of individuals to express their personal views on public issues so long as they do so in their capacity as private citizens rather than Agency members. Likewise, they are not intended to limit the freedom of local agencies to express their views on legislation so long as project funds are not used in violation of the lobbying limitation.

Project funds may not be used to support any of the following:

1. Any activity which is planned and carried out in such a manner as to disrupt the orderly conduct of business by United States Congress or any other legislative body. This includes, but is not limited to, any disruptive action carried on in the Chambers of Congress or any other legislative body or in any capitol or legislative office building.
2. Any demonstration, rally, picketing, or other form of direct action aimed at the family or home of a family member of a legislative body for the purpose of influencing his/her actions as a member of that body.
3. Any campaign or advertising carried on through commercial media for the purpose of influencing the passage or defeat of legislation.

401.01.16 POLITICAL ACTIVITY. CAPMC encourages personal participation in the political process in a manner consistent with all related laws and Agency policies and procedures. In addition, the Agency supports advocacy efforts and has released a general purpose statement in regards to advocacy for children and for the moderate and low-income people who are affected by poverty and/or any other social-economic issues. Employees may participate in all advocacy issues as defined and adopted by the Board of Directors; the Executive Director can provide guidance in this special area.

401.02.00 EMPLOYEES AND THE WORK ENVIRONMENT
CAPMC is committed to complying with all applicable federal, state and local laws and regulations of employment practices, such as wage, required periodic rest breaks and meal periods, employment of minors, overtime, occupational health and safety, equal employment opportunity, and sexual harassment, among others.

401.02.01 ALCOHOL AND DRUGS IN THE WORKPLACE. Employees may not use, sell, possess, purchase, or transfer illegal drugs on Agency premises or in Agency vehicles at any time. Alcohol consumption during work hours or on Agency premises is prohibited. Employees also must not be under the influence of illegal drugs or alcohol during work hours, regardless of when the drugs or alcohol were consumed. It is also a violation of this policy to sell, transfer, or distribute personal prescription drugs on Agency premises, in Agency vehicles, or during work hours. If an employee of the Agency is found guilty of violating this policy, they shall face disciplinary action up to and including termination of employment.

401.02.02 COMPUTER USE. Computers and electronic media tools are critical to the Agency's business. Everybody who uses an Agency computer must use it responsibly and respect the restrictions of use. Computer systems, inclusive of hardware and software, are the property of CAPMC. CAPMC reserves the right to monitor all information technology (IT)

systems in use by employees at any given time. As such, the employees should have no expectation of privacy regarding information including history of web browsing or email messages transmitted on CAPMC-owned IT systems. Every employee will be required to acknowledge that they know and understand the Technology and Electronic Communications section of the Accounting and Financial Policies and Procedures Manual, and the Computer Systems, Internet, and Electronic Mail Policy in the Personnel Policies and Procedures Manual.

401.02.03 CONFIDENTIALITY AND THE USE OF INFORMATION. Employees will safeguard the Agency's non-public information, which includes personnel information/records, program participant (individuals accessing CAPMC services) files, program participant information, including financial, health records, child records, and any other records protected by a legal authority or funding source. If an employee of the Agency is found guilty of violating this policy, they shall face disciplinary action up to and including termination of employment.

Information provided from applicants or participants in programs operated and administered by Community Action Partnership of Madera County (CAPMC) such as Head Start, Migrant Head Start, Victim Services, Drought Assistance, etc. is confidential and used ***only*** in connection with determining eligibility and participation in CAPMC programs. ***It is not and cannot be used for any other purpose without your permission.*** Such information is ***not*** provided or available to other government agencies or programs including, but not limited to, Department of Homeland Security, Immigration and Customs Enforcement (ICE) or other law enforcement agencies such as the police or sheriff's department. In addition, all CAPMC employees agree to keep all information regarding CAPMC clients in the strictest confidence.

Non-public information

Non-public information is not to be disclosed to anyone outside the Agency, including family and friends, except when disclosure is required for business purposes and authorized by the appropriate Director, program participant or, where appropriate or necessary, the Executive Director.

1. Confidentiality is critically important to the Agency's mission, CAPMC's reputation in the community, and the privacy of program participants and staff. Program participant/staff files, personnel records, financial information, program participant information and other related information is considered confidential. Agency members are required to protect all information by safeguarding it when in use, filing it properly when not in use, and discussing it only with those who have a legitimate need to know. Only in cases such as threats of suicide, harm to others, suspected child abuse, or similar situation, will employees consult supervisors and outside professionals for assistance.
2. Written records on families and their children or program participants are maintained on a confidential basis at the Central Office or appropriate Center Office in locked file cabinets. Access to these records is limited. Information may be made available to non-designated staff if a parent/program participant authorizes in writing the release of the information. Parents/program participants have access to all of their records, including confidential files.

3. CAPMC respects and values its employees' and program participants' privacy, and employees are expected to do the same. It is CAPMC employees' responsibility to respect the privacy of fellow employees and program participants. Personal data should be used and maintained with care and respect, while guarded against inappropriate access and disclosure. Any personal data may not be used for personal benefit or in any other inappropriate way.
4. Confidential information should be used only as necessary in performance of job duties, and never for personal benefit. Employees are responsible for the safekeeping of any confidential information, whether verbal, written, or electronic, and for limiting access to those who have a need to know in order to do their jobs. That means employees should avoid discussing confidential information in common areas in CAPMC buildings or in elevators, restaurants, airplanes, taxis or other public areas.

401.02.04 CUSTOMER SERVICE. As the recipient of public funds through the State of California and US Federal Government, as well as private funds, it is important to remember that CAPMC team members are ambassadors. How customers are treated at CAPMC facilities not only impacts the level of service, but also can uphold or tarnish the reputation of such brands as Community Action, Head Start, and other nationally-known programs.

CAPMC has the privilege of serving the local community. As a result of its dedication to customer service and based on customer feedback, CAPMC has developed the following customer service Standards to Live By:

Courtesy: I will greet each person that I meet with eye contact and a genuine smile.

Attitude: I will consider it an honor to be of service to the community and will let this belief shine when dealing with others.

Professionalism: The culmination of compliance with the agency's dress code, competence, knowledge, resourcefulness, quality, attitude and cooperation related to how we provide our professional service.

Make time: If I don't know the answer to a customer's question, I will personally find out. I will make time to stay with them until they are satisfied.

Closure: Each time I have the honor to speak with a customer, I will end the conversation by saying, "Thank you for contacting us today...is there anything else I can do for you?" And, mean it.

In order to maintain a high standard of service and provide a safe work environment for its employees, volunteers, and client families, this Agency reserves the right to refuse or discontinue service to clients. Service may be denied to any client who acts inappropriately by disrupting the normal provision of services, or if a client's behavior or environment threatens the safety of the Agency's employees, volunteers, or client families.

Inappropriate behavior includes, but is not limited to the following:

- ✓ Unreasonable demands for service
- ✓ Threatening or erratic behavior
- ✓ Misrepresentation for the need for service
- ✓ Inappropriate physical contact
- ✓ Personally threatening and offensive language

Any agency employee or volunteer can exercise the right to refuse service when confronted by a client acting inappropriately or when facing an unsafe situation. They will notify their supervisor of the situation immediately. If necessary, law enforcement may be called into remedy the situation. This right to refuse service should not be deemed to be considered a violation of the CAPMC Standards to Live By policy.

All CAPMC team members are expected to embrace the Standards to Live By and implement them into their daily work activities.

401.02.05

EQUAL OPPORTUNITY EMPLOYMENT. CAPMC is committed to promoting equal opportunity. It recruits, hires, trains, advances, compensates, disciplines, and provides other conditions of employment on the basis of merit, and without regard to a person race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding), gender (a person's sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning, having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or in ability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status, use of cannabis off the job and away from the workplace consistent with the provisions of California Government Code Section 12954, as well as any other category protected by federal, state or local law or ordinance or regulation.

The Agency prohibits unlawful discrimination, harassment and retaliation based on the perception that anyone has any of these characteristics, or is associated with a person who has or is perceived as having any of these characteristics. Reasonable accommodations will be provided, which do not create an undue hardship for the Agency, for individuals' disabilities and religious beliefs and practices.

- 401.02.06 HARASSMENT. CAPMC will provide a workplace where people are free to perform to their highest potential in a work environment that is free from unlawful harassment. As set forth in the Agency's policy prohibiting unlawful harassment, such harassment can take many forms, including unwelcome physical contact, inappropriate jokes or remarks, pictures, voicemails, or emails that create an offensive or hostile environment.
- 401.02.07 ABUSIVE CONDUCT. CAPMC will provide a workplace that is free from acts of malice that a reasonable person would find hostile, offensive, and unrelated to an employer's legitimate business interest, and does not need to be based on a protected category/class. Abusive conduct may include repeated infliction of verbal abuse, such as the use of derogatory remarks, insults, and epithets, verbal or physical conduct that a reasonable person would find threatening, intimidating, or humiliating, bullying, or the gratuitous sabotage or undermining of a person's work performance.
- 401.02.08 BULLYING IN THE WORKPLACE. The values of CAPMC direct team members to treat others with respect and civility. Bullying is characterized by a lack of respect for a co-worker. Bullying is sometimes obvious, but more subtle forms can often cause the most damage. It can cause serious damage to an employee's self-esteem and his/her ability to be comfortable at work. Bullying is never acceptable in the workplace. Employees found to be in violation of this policy shall face disciplinary action up to and including termination of employment.

CAPMC has zero tolerance for any employee that intentionally causes pain or mental/physical harm, or commits character abuse of another employee.

Workplace bullying: Unwelcome conduct that is directed at an individual—physical, verbal or nonverbal—that unreasonably interferes with an employee's job performance or otherwise disturbs, interferes with or prevents normal work functions or activities. Bullying is a systematic campaign of interpersonal destruction that jeopardizes a person's health, career, and the job they once loved. Bullying can be a non-physical, non-homicidal form of violence. It can take many forms. Some examples include:

- Verbal abuse from swearing to name-calling to belittling;
- Physical abuse from standing too close in a threatening manner to throwing objects to assaulting;
- Emotional abuse from undermining a co-worker's work and credibility to keeping track of and reporting mistakes for the purpose of causing difficulties for the employee at work;
- Character abuse from gossiping and lying about a co-worker to purposefully damage their reputation; and
- "Professional abuse" such as actions like repeatedly finding fault with a co-worker's work publicly, talking over a colleague at meetings, or ignoring a co-worker's input about his/her job.

- 401.02.09 REPORTING HARASSMENT/ABUSIVE CONDUCT/BULLYING CONCERNS. If an employee observes or experiences any form of harassment, it should be reported immediately, before the conduct becomes severe or pervasive. Employees should not feel obligated

to report their complaint to their immediate supervisor, or necessarily follow any formal chain of command. A report may be made to one of the following:

- Ethics Hotline (877) 453-7244 or www.capmc.ethicpoint.com
- Human Resources Director (559) 675-5766
- Executive Director (559) 675-5749

When a report of bullying, harassment or retaliation is received, CAPMC will undertake a prompt, thorough and impartial investigation, as appropriate under the circumstances. Confidentiality will be maintained throughout the investigation process to the extent practical, consistent with the Agency's need to undertake an appropriate investigation.

Additional information concerning the Agency's equal opportunity and anti-harassment policies can be found in the CAPMC Personnel Policies and Procedures Handbook, which can easily be located through the CAPMC Intranet.

401.02.10 HEALTH, SAFETY AND SECURITY OF EMPLOYEES. CAPMC is also committed to providing a safe and healthy environment for all Agency members and guests. Agency members must report all safety concerns or accidents to their supervisors within the same work day, no matter how slight the problem. Violence or the threat of violence will not be tolerated. All Agency members must also comply with the Injury and Illness Prevention Program, easily found on the Agency Intranet.

Employees should bring any unsafe practices, including threats or intimidation, immediately to the attention of their supervisor, program manager, safety representative, Human Resources representative, or the Ethics Hotline.

401.02.11 RELATIONSHIPS. Any workplace conduct arising from a romantic relationship, intimate relationship, family relationship, or friendship between employees may be improper if the conduct creates an uncomfortable work environment for others. Favoritism, open displays of affection, and making business decisions based on emotions or friendships rather than on the best interests of the Agency are examples of inappropriate conduct or acting without integrity. Employees who find themselves in an intimate relationship or friendship should use tact, good judgment, and sensitivity at all times.

Consensual Relationships - Non-Supervisory Personnel

While we recognize and respect the rights of employees to associate freely and to pursue personal relationships with those they encounter in the work environment, employees must use good judgment in ensuring that those relationships do not negatively impact their job performance, their ability to supervise others, or the work environment. Employees in a reporting relationship with someone that they are consensually dating, romantically involved with, living with or related to must inform the next level of management or Human Resources. CAPMC will work with both individuals to try to separate their employment and reporting responsibilities from their personal relationship in order to protect the interests of both employees and others and to avoid any conflict of interest.

Consensual Relationships - Supervisory Personnel

Employees in a position of authority need to be sensitive to the potential of sexual harassment as well as conflict of interest in personal relationships with subordinate staff or with program participants. Consensual relationships between employees in authority and their subordinates or program participants are inappropriate and in violation of the CAPMC Policies and Procedures Manual – Consensual Relationships.

401.02.12

WORK SCHEDULES and TIME RECORDS. CAPMC is committed to providing a work environment that complies with all applicable federal, state and local laws. CAPMC takes proactive steps to ensure Agency members are paid appropriately, classified correctly, and treated fairly.

Non-Exempt Employees

All time worked by non-exempt employees – whether scheduled or unscheduled, overtime or straight time, authorized or unauthorized – must always be recorded as actual hours worked. Supervisors will demonstrate the procedure for recording time worked. Under no circumstances may a co-worker be allowed to complete time records for another employee. Employees must keep a record of time worked as required by law or policy. All time that is not worked but for which is still paid (such as vacation or sick leave), should be noted and verified by the supervisor. If for any reason an entry must be changed, the supervisor must make the change and the employee must initial it. If an employee of the Agency violates this policy, he/she shall face disciplinary action up to and including termination of employment.

Non-exempt employees may not:

- Fail to record hours for work performed;
- Move hours from one day to another on a time record so as not to reflect overtime;
- Inaccurately record time worked; or
- Remove correctly recorded hours from a time record.

Exempt Employees

Exempt employees are paid for the general value of their services, rather than the actual hours spent on the job. Exempt status is determined by state and federal law, and includes employees who are paid a certain level of compensation as defined under federal and state law and: (1) manage two or more employees, (2) do work related to administrative policies or have decision-making authority, or (3) do a job that requires very specialized or advanced education. Job descriptions are evaluated by CAPMC Human Resources and leadership to determine the appropriate classification.

Employees whose job description is classified as exempt shall receive 48 hours of administrative leave annually, to help balance the extra hours that are usually worked. Acting with integrity for exempt employees means being responsible and accountable for hours worked and the completion of job responsibilities. This administrative leave is not considered deferred compensation or vacation pay and is not paid out upon separation from employment.

All workers must be properly categorized (as exempt or non-exempt and as employee or independent contractor) under all state and federal employment and tax laws. Employees will be given appropriate meal and rest periods as required in the Agency's Personnel Policies and Procedures Manual. Any questions regarding work schedules, time records, or job classification should be directed to the immediate supervisor, or the Human Resources Office.

401.03.00 CHILDREN'S SAFETY AND CHILD RIGHTS

401.03.01 SAFETY OF CHILDREN. CAPMC must provide appropriate supervision of all enrolled children, ensuring staff and volunteers do everything they can to prevent injury and minimize the risk of harm to children, and using positive methods of child guidance as described in this policy.

CAPMC has zero tolerance for negligence that could lead to injury or risk of injury to program participants/children enrolled in CAPMC programs or services. All programs under CAPMC must have written regulations that mandate staff to supervise outdoor and indoor play areas, so child safety can be easily monitored and ensure that CAPMC has established and maintained standards of conduct under which no child will be left alone or unsupervised. CAPMC employees are responsible to supervise children at all times. CAPMC must fulfill the requirements below:

1. Supervise for children's involvement. Protecting children from injury requires staff to limit children's access to hazards, whether by eliminating them or by using barriers to prevent access to them.
2. All staff should work to anticipate potential injury-causing events and environments and implement a proactive plan and strategies to reduce the risk of injury to children. It is each employee's responsibility to inform their immediate supervisor verbally and in writing of the potential danger as soon as possible.
3. The Agency has zero tolerance for negligence that could lead to injury or the risk of injury. Leaving a child unsupervised or allowing a child to leave Agency premises without a parent/guardian is grounds for discipline up to and including the possible termination of employment due to negligence of the staff member responsible for the child.
4. In addition, to ensure the safety of the child enrolled in CAPMC programs, the following rules of conduct must be abided by all employees and volunteers:
 - a. Respect and promote the unique identity of each child and family.
 - b. Understand and acknowledge that no child under 15 years of age shall be left alone or unsupervised while under Agency care.
 - c. Use positive methods of child guidance that do not engage in corporal punishment, emotional or physical abuse, humiliation, isolation, denial of basic needs, or use food as punishment or reward.
 - d. Protect children's personal rights

- e. Understand and acknowledge that no child may be removed from the supervision of Agency staff by someone other than the child's own parent or guardian or other authorized person.

401.03.02 CHILD RIGHTS. CAPMC has adopted the State of California Community Care Licensing Regulations for Child Rights, which describe the certain rights given to every child in a child care setting/center. Employees of CAPMC shall ensure the following rights are given to every child under their care, either as part of a child care setting/center, or receiving other services at CAPMC:

1. To be accorded dignity in his/her personal relationships with staff and other persons.
2. To be accorded safe, healthful and comfortable accommodations, furnishings and equipment to meet his/her needs.
3. To be free from corporal or unusual punishment, infliction of pain, humiliation, ridicule, coercion, threat, mental abuse, or other actions of a punitive nature, including but not limited to: interference with daily living functions, including eating, sleeping, or toileting; or withholding of shelter, clothing, medication or aids to personal functioning.
4. To be informed, and to have his/her authorized representative, if any, informed by the licensee of the provisions of law regarding complaints including, but not limited to, the address and telephone number of the complaint receiving unit of the licensing agency and of information regarding confidentiality.
5. To be free to attend religious services or activities of his/her choice and to have visits from the spiritual advisor of his/her choice. Attendance at religious services, either in or outside the facility, shall be on a completely voluntary basis. In child care centers, decisions concerning attendance at religious services or visits from spiritual advisors shall be made by the parent(s), or guardian(s) of the child.
6. Not to be locked in any room, building, or facility premises by day or night.
7. Not to be placed in any restraining device, except a supportive restraint approved in advance by the licensing agency.

401.03.03 CHILD ABUSE AND MANDATED REPORTING. Children are our greatest treasure. All Agency employees who come into regular contact with children through their jobs are required by law to report all known or suspected instances of child abuse or neglect. The California law gives clear guidelines how these "mandated reporters" are to report child abuse or neglect. Positions budgeted under child development funds are required to complete AB 1207 Mandated Child Abuse Reporting Training.

What is Child Abuse?

Under California law, child abuse is a crime.

Children need protection because they are vulnerable and often unable to speak for themselves. The California Child Abuse Reporting Law, along with other state laws, provides the legal basis for action to protect children and to allow intervention by public agencies if a child is maltreated.

California law defines child abuse as any of the following:

- A child is physically injured by other than accidental means
- A child is subjected to willful cruelty or unjustifiable punishment
- A child is abused or exploited sexually
- A child is neglected by a parent or caretaker who fails to provide food, clothing, shelter, medical care or supervision.

Any child may be victimized. Child abuse crosses all socioeconomic, ethnic, cultural, occupational, religious and age groups. It can occur in the child's home or outside the family. Tragically, it happens most often at home, and usually the abuser is known to the child. Generally, the abuser is a caretaker. A caretaker can be a parent, stepparent, relative or a child care provider.

It is each employee's responsibility to be informed and aware of CAPMC Child Abuse and Neglect Reporting procedures. Please refer to CAPMC Personnel Policies and Procedures Handbook for the reporting procedures to be followed by all staff. Any individual who fails to report an instance of child abuse, which he or she knows to exist or reasonably suspects to exist, as required by California law, is guilty of a misdemeanor and is punishable by confinement in a county jail for a term not to exceed six months, or by a fine of not more than one thousand dollars (\$1,000), or both; and in addition, dismissal from the Agency.

Each employee and volunteer has the responsibility to ask questions, seek guidance, and report suspected violations of this conduct. The Agency will not tolerate any retaliation against employees/volunteers who come forward to raise concerns regarding a breach of any child's or parent's rights.

Reporting:

If any employee/volunteer believes this policy has been violated, they should contact the following:

- The immediate supervisor
- Head Start Director
- Executive Director
- The Ethics Hotline at (877) 453-7244 or www.capmc.ethicpoint.com 24 hours a day, 7 days a week
- Community Care Licensing at (559) 243-4588.

401.04.00 ADMINISTRATION OF THE CODE

The Code is designed to ensure consistency in how employees conduct themselves within the Agency and/or directly outside the Agency. The procedure for handling potential violations of the Code has been developed to ensure consistency across the Agency. No set of rules can cover all circumstances. These guidelines are a framework for all Agency members regarding what is expected and how to respond in the area of business ethics and conduct. The Code is a tool for pursuing excellence in the Agency.

401.04.01 RESPONSIBILITY. The responsibility for administering The Code rests with the Ethics and Compliance Committee, with oversight by the Executive Director. The Ethics and Compliance Committee is comprised of the Executive Director, Chief Financial Officer, Human Resources Director, and, as needed, a member from the CAPMC Board of Directors, and/or Finance Committee. The committee has a responsibility to:

- Monitor, oversee and review compliance by the Agency's directors, officers and employees with, and recommend changes to the board of directors regarding The Code;
- Review CAPMC's systems to ensure it achieves non-profit best practices in terms of transparency and accountability;
- Serve as the initial reviewing body for allegations of violations of The Code, as well as allegations of wrongdoing concerning directors or the Executive Director; make recommendations to the board as to whether an internal investigation, outside investigation or some other action should be initiated by the Agency;
- Make recommendations to the Board about responses to communications with regulatory authorities and agencies arising out of inquiries and investigations relating to The Code and applicable state and federal laws;
- Follow up on all instances of non-compliance reported to the committee to ensure management has taken appropriate corrective action;
- Make recommendations to the Board and to management with respect to the interpretation and enforcement of The Code; and
- Review and reassess The Code and recommend any proposed changes to the board for approval.

401.04.02 PROCEDURES AND ADMINISTRATION. To ensure compliance, the following administrative procedures apply:

- The Ethics and Compliance Committee shall meet quarterly, or as necessary in order to perform its responsibilities. The committee shall keep such records of its meetings as it shall deem appropriate.
- The committee shall report quarterly to the Board.
- The committee shall have the authority to engage such independent legal and other advisors as it deems necessary or appropriate to carry out its responsibilities. Such independent advisors may be the regular advisors to the Agency. The committee is empowered, without further action by the board, to cause the Agency to pay the compensation of such advisors as established by the Agency.
- The committee shall have the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it shall deem appropriate, including the authority to request any officer, employee or advisor of the Agency to meet with the Committee or any advisors engaged by the committee.
- At least annually, the committee shall evaluate its own performance.

401.04.03 DECISIONS. The Ethics and Compliance Committee makes all decisions about Code violations and discipline, but may delegate certain categories of decision to the Executive Director. Those found to have violated The Code can seek reconsideration of

the violation and disciplinary action decisions through the Agency's or SEIU's Grievance Procedure.

401.04.04 DISCIPLINARY ACTIONS. CAPMC strives to impose discipline that fits the nature and circumstances of each Code violation. The Agency generally uses a system of progressive discipline, issuing letters of reprimand for less significant, first-time offenses. Violations of a more serious nature may result in suspension without pay, demotion, or dismissal. This is not required in all circumstances such as, but not necessarily limited to, provisional employees or employees on probationary status.

When an employee is found to have violated the Code, notation of the final decision, and a copy of any letter or reprimand, will be placed in the employee's personnel file as part of the employee's permanent record.

401.04.05 REPORTING OF CODE DECISIONS AND INVESTIGATIONS. The Ethics and Compliance Committee periodically reports all pending Code investigations and final Code decisions, including disciplinary actions taken to senior management of the Agency, to the Board of Directors, or the grantee funding source, as required by contract language.

401.04.06 SIGNATURE AND ACKNOWLEDGEMENT. All new employees must sign an acknowledgement form confirming that they have read The Code and agree to abide by its provisions. All employees will be required to make similar acknowledgement on a periodic basis. Failure to read The Code or sign the acknowledgement form does not excuse an employee from compliance with The Code.

Applies to: Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The Agency establishes and maintains an organizational/functionality structure to effectively support the work and mission of the organization. Functions of the organizational charts are designed to indicate reporting relationships between managers, mid-managers, and clerical/technical personnel. The graphical representation of these relationships often makes it easier to visualize how information, decisions, and policy discussions are developed, transmitted, and shared within the agency.

An organizational chart is an accepted method to show these relationships for audit purposes, to sponsoring agencies that provide funds to the Agency, and to fulfill internal and external requests for information about the overall organizational structure of the Agency. A chart that shows reporting relationships is also important for personnel classification and vital in discussions of reorganization issues.

The Agency's organizational/functionality charts do not necessarily show a hierarchical relationship between positions, i.e., a box higher on a chart does not mean that the unit, position, or individual listed there has greater status or authority than a unit, position, or individual listed in a box near the bottom of the chart.

POLICY GUIDELINES

501.01.00 GENERAL GUIDELINES.

- A. Program Managers are responsible for the accurate and timely submission of agency organizational/functionality charts to the Executive Director on an annual basis (July 1st). This responsibility includes proper notification of changes and updates to these organizational/functionality charts as they occur. Human Resources will normally issue a reminder of the annual submission deadline to departments.
- B. For the consolidation and standardization of Agency organizational/functionality charts, the Administration office has been established as the repository of official Agency organizational charts. The master list of organizational/functionality charts will be maintained by the Administration office.
- C. Charts will be maintained and updated on an as-needed basis, and made available for Agency or public request.

501.02.00 PROCEDURE. The procedures to initiate, review, and approve new or revised organizational/ functionality charts are as follows:

- A. The need for a new or revised organizational/functionality chart is identified by the appropriate manager. Once identified, the organizational chart information should be communicated to the Administration office electronically or in writing by the manager of the functional area involved.
- B. When changes or updates are made to an existing organizational/functionality chart, the information should be sent to the Administration office (before the effective date of the change, if possible).
- C. Once approved, the chart will be forward to the Administration Office.

501.03.00 MINIMUM STANDARDS INCREASE. The Agency encourages all employees to continue their formal education. In certain circumstances, it may be necessary to increase the minimum standards or educational requirements for positions. Based on the classification, the Board of Directors may allow current employees to be put on an educational plan designed to meet the new requirements. The amount of time allowed for the educational plan will be set by the Board of Directors.

501.04.00 REORGANIZATION. The Executive Director, upon approval of the Board of Directors, may reorganize the Agency for purposes of improving efficiency of the Agency's services. Reorganization that establishes a new classification will follow recruitment/selection procedures applicable to the new classification. Reorganization that causes elimination of jobs must follow the Agency's recognized layoff procedures.

Applies to: Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The Agency promotes compensation strategies, combined with benefits and perquisites that maximize the recruitment, performance, and retention of quality staff.

POLICY GUIDELINES

502.01.00 SALARY ADMINISTRATION.

502.01.01 COMPENSATION PRINCIPLES. The achievement of excellence within the Agency is the primary measure of compensation strategy success. The concept of excellence includes:

- A. Attracting and retaining quality staff;
- B. Investing in performance; and
- C. Encouraging the development of both expertise in a specialized area and the ability to utilize a broad set of knowledge and skills.

502.02.00 PREPARATION OF A SALARY PLAN. The Executive Director shall prepare a salary plan covering all classes in the Agency service. The plan shall depict the pay range for each job class.

In establishing salary ranges and arriving at specific rates of pay, the Executive Director shall consider:

- A. Prevailing rates of pay for comparable work in other public and private (if applicable) employment;
- B. Appropriate internal pay differences between the Agency's job classes;
- C. Current changes in costs of living;
- D. Agency financial condition, funding sources, and fiscal policies; and
- E. Such other sources of information the Executive Director deems reasonable or appropriate.

- 502.02.01 ADOPTION OF THE PLAN. The Executive Director shall submit the proposed salary plan to the Board of Directors for adoption or amendment as deemed appropriate by the Board. Specific amendment of the salary plan by the Board of Directors shall be required to amend or provide exemptions to the authorized salary ranges.
- 502.02.02 CHARACTERISTICS OF THE SALARY PLAN. Each salary range shall consist of a minimum and a maximum rate. There shall be a uniform percentage between each rate on a salary range. The minimum and maximum step for each salary range shall be approximately 2.5 percent greater than the corresponding steps on the immediate lower range.
- 502.03.00 PAY RANGE. Each position in the Agency's classified service shall be assigned a range number in accordance with the normal initial compensation and salary steps of such classification of employment as shown in the salary schedule.
- 502.04.00 MINIMUM PAY. Employees must be paid at least the published minimum of the pay range for their position classifications.
- 502.05.00 EMPLOYEE COMPENSATION CAP. U.S. Department of Health and Human Services appropriations bill contains a provision (653) that requires the "none of the funds appropriated in this title for Head Start shall be used to pay the compensation of an individual, either as a direct cost or any proration as an indirect cost, at a rate in excess of Executive Level II." The rate of Executive Level II is based on the salary table set by Office of Personnel Management. The compensation applies to all staff who receive all or any part of their compensation package from Head Start grant funds. For a further detailed explanation of compensation, see ACYF-PI-HS-08-03 as it may be amended from time-to-time.
- 502.06.00 TARGET HIRING RANGE.
- A. A target hiring range must be established prior to posting a position based upon budgeted funds for the position, identified skills and/or experience for each position.
 - B. The hiring range should normally have a spread of nine steps.
- 502.07.00 SALARY GUIDELINES. The salary for an internal promotion or hire should be determined in the same manner as that for an external hire. A demotion generally results in a reduction in salary. Salary for hiring, promotion, lateral job changes, or demotion will be established consistent with the following factors:
- A. Individual credentials and experience will be compared to those in similar positions in the Agency.
 - B. Individual credentials and experience will be compared to the relevant competitive market(s).
 - C. The individual's expected level of performance will be considered.

- D. The level of available funding within the employing unit is also a factor.
- E. Appointment to any position in any class shall be made at the minimum rate, and advancement to rates greater than the minimum rate shall be by successive steps in the salary range for the class. In the case of recruitment difficulties, desired appointments of individuals with unusually high qualifications, and/or the current salary of the desired appointee being higher than the first step of the salary schedule, the Executive Director may authorize an accelerated salary schedule movement for the classification up to an increase of 7.5% of the applicant's regular position salary. Any request over 7.5% must be approved by the Board of Directors.

- 502.08.00 HIRE DATE. Hire date is an employee's first day of paid probationary service with the Agency (fulfilling the initial interview successfully with the Agency) as a full-time, part-time, provisional with full benefits, or contract with full benefits employee as described in the Agency's Personnel policies and procedures.
- 502.08.01 ANNIVERSARY DATE. Anniversary date is the first date of paid probationary status in the employee's current classification. Salary step movement (merit increases) will be granted on the employee's anniversary date in his/her current classification as he/she meets or exceeds performance standards.
- 502.09.00 SALARY INCREASES. Salary increases are awarded based on merit, which includes performance, internal and external equity, and/or the impact of the position on the Agency. Salary increases will cease once an employee reaches the maximum step of the classification.
- 502.09.01 MERIT INCREASE. An employee's salary review date shall be the date of completion of 12 months of service in the same job classification, inclusive of time in both paid and layoff status. An employee will receive a new merit date if he/she moves to a new position, or being adjusted from probationary period extension or re-commencement. Merit increase is based on completion of an annual appraisal. Merit increase will apply annually from the merit date. Merit increases will cease once an employee reaches the maximum step of the job classification.
- 502.09.02 FAILURE TO RECEIVE MERIT INCREASES. Failure to receive a 5% merit increase as herein provided shall not preclude any employee from thereafter receiving such increases. Failure to receive a merit increase at the time of the employee's formal performance appraisal is a direct reflection of unacceptable performance. Any employee who has an overall unacceptable performance rating shall be subject to progressive discipline, up to and including involuntary termination.
- 502.09.03 GENERAL SALARY ADJUSTMENT. When the Agency makes a general salary adjustment approved by the Board of Directors, an employee shall be moved to a step in the new salary range which is equal to the step placement in his/her current range. For example, an employee on the third salary step in their current range will move to the third salary step in their new range, etc. If the general adjustment occurs at the same time that an employee has qualified for a step advancement, the employee shall be advanced accordingly in his/her new range.

502.10.00 LONGEVITY STEPS. An employee shall receive longevity pay as follows: Longevity increments shall be paid at the rate of an additional 5% after completion of 10 years, 15 years, and 20 years of service with the Agency from the Hire Date. No additional longevity pay increases will occur after 20 years of employment.

502.11.00 RECLASSIFICATION. When deemed necessary by the Program Manager and Executive Director that a position needs to be reclassified due to a change in duties and responsibilities, the reclassification must be approved by the Board of Directors. The Executive Director may authorize an accelerated salary schedule movement for the classification up to an increase of 7.5% of the internal applicant's regular position's salary. Any request over 7.5% must be approved by the Board of Directors.

Questions arise from time to time as to whether a particular position has changed so significantly that it should be deemed to fall into new classification for which recruitment should take place. For purposes of this section, if the particular job duties of a position change over a period of time, but the core, or essential functions and purposes of that position, remain the same, the position will normally be reclassified. However, if the evolution of the particular job duties are such that the core or essential functions and purposes of the position have changed, this will normally result in the creation of a new classification for the position. A determination as to whether a position should be either reclassified or newly classified shall be initially made by the Executive Director and thereafter approved by the Board of Directors, which shall be final and not subject to grievance or further appeal.

502.12.00 PROMOTIONS. If an employee is promoted to another position, he/she will receive at least a 5% increase in his/her last known regular position's pay. The Executive Director has the option to authorize an increase of up to 7.5%; anything higher than 7.5% requires Board of Directors approval.

502.12.01 PROMOTIONS INVOLVING LONGEVITY PAY. If an employee has longevity pay and is promoted to a higher classification, then the corresponding longevity pay increment will be added to the employee's base rate of pay after the promotional increase is calculated. Base rate of pay is defined as the rate of pay excluding any longevity pay increment that has been added. Employees will continue to receive merit increases until they reach the correct longevity step.

502.12.02 COST OF LIVING ADJUSTMENT (COLA) AND QUALITY IMPROVEMENT. Cost of Living Adjustments (COLAs) and Quality Improvement/Disparity increases are generally awarded through a grant amendment. Once approved by the funding source, wages will be adjusted based on funder instructions and/or the adoption of the approved Agency Employee Compensation Schedule. To be eligible for either the COLA or Quality Improvement/Disparity, an employee must be considered "Eligible Staff." Eligible staff means all Agency employees actually employed at the Agency at time of the publication of the employee compensation and salary schedules ***and*** the issuance of paychecks/direct deposits reflecting the new compensation amount. Any retroactive payment will be deemed earned only if the employee is actually employed at the Agency at the time of approved Employee Compensation Schedule and the Agency is scheduled to begin paying wages pursuant to that schedule. Any exceptions will be

approved by the Executive Director based on unusual or extenuating circumstances such as length of service, extraordinary contributions to CAPMC and other similar criteria. Employers such as CAPMC generally view Cost of Living Adjustments (COLAs) and other adjustments such as Quality Improvement (QI)/Disparity Adjustments as a tool not only to recruit and retain staff but also reward staff for outstanding efforts.

Applies to: Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

CAPMC's Classification Plan sets forth the Agency's policy for the establishment, maintenance, and administration of the uniform Classification Plan applicable to all positions in the agency service. The Classification Plan is a systematic grouping of positions into proper classes.

POLICY GUIDELINES

503.01.00 STATEMENT OF POLICY.

- A. The Executive Director shall act as the administrator of all Human Resources policies and procedures related to the Classification Plan.
- B. The Agency shall establish a uniform Classification Plan to consist of:
 - 1. All approved classes of positions within the Agency;
 - 2. The allocation of each position to its proper class;
 - 3. The class specifications for all approved classes of positions; and
 - 4. The policies and procedures governing the administration of the Classification Plan
- C. A class shall be established for each broad category of work and its level of difficulty and responsibility.
- D. Each class shall be defined by a class specification and shall be assigned to an appropriate pay scale range and step.
- E. Positions that have not been approved by the Board of Directors as part of the Classification Plan shall not be allocated to a class.
- F. No action shall be taken to fill any position until it has been classified in accordance with the Classification Plan.
- G. The Agency's Board of Directors has authorized delegation of the classification procedures to the Executive Director. The Agency shall comply with all state and

federal laws, Head Start Performance Standards, Agency policies and procedures, as well as the standards, guidelines, practices, and requirements that are specified by its grantors.

503.02.00 ADMINISTRATION OF THE PLAN.

- A. The Executive Director and the Human Resources Director are responsible for the overall coordination, review, and control of the Classification Plan and its administration.
- B. The following actions will be submitted to the Board of Directors for final approval prior to any action taken to fill or alter a position, or effectuate other personnel changes:
 - 1. The initial classification of all positions;
 - 2. The reclassification of all positions; and
 - 3. The establishment of new classes and the revision or abolishment of existing classes.
- C. The Human Resources Office is responsible for coordination and undertaking of periodic studies to ensure the Classification Plan is current and uniform.
- D. The Human Resources Office shall develop and/or approve forms to be used in describing assigned duties and other information necessary to determine the proper classification of each position.
- E. The Agency requires the submission of position descriptions, organizational charts, or other related information to the Human Resources Office, and the Human Resources Office shall require a periodic evaluation of any position as necessary for maintenance of the Classification Plan.

503.03.00 CLASS SPECIFICATIONS.

- A. Each class specification defines in general terms examples of the kind of work and level of responsibility normally assigned to positions that may be allocated to the class. The exact duties and responsibilities of positions allocated to any one class may differ; however, all positions allocated to a class will be sufficiently similar as to kind of work, level of difficulty or responsibility, and qualification requirements to warrant like treatment by the Agency. The Agency's formulation and determination of its Classification Plan, once approved by the Board of Directors, shall not be subject to review or appeal by any applicant, employee or third party.
- B. The Human Resources Office is responsible for developing the format to be used in preparing class specifications.

C. Class specifications consist of:

1. Class Title – the name assigned to a class.
2. Salary Schedule – a consecutive series of locally determined fixed salary points established by education, experience, and the necessary requirements for the specified job description. The salary schedule establishes a hierarchy of jobs within a class.
3. General Nature of Work – the brief statement summarizing what work is performed by incumbents in this class.
4. Guidelines for Class Use/Distinguishing Characteristics – the brief statement summarizing how work is performed, the overview of job responsibilities, and level of supervision received. This section may be omitted if it is not needed for further clarification.
5. Examples of Work – statements of duties that reflect responsibility common to all positions in the class but are not necessarily fully descriptive of any one position in the class.
6. Knowledge, Skills, and Abilities – a list of competencies, each of which is required for the successful performance of one or more job duties of the class, but not necessarily a full description of the competencies required for any one position in the class.
7. Necessary Special Requirements – statement(s) of required special license or professional certifications, which may be required for some or all positions in the class. This section may not be applicable to all classes.
8. Minimum Requirements – a statement of the minimum combination of education and experience normally required for the satisfactory performance of the duties of positions in the class. The Human Resources Office may approve such equivalencies as may be deemed appropriate. Such equivalencies will not be discriminatorily applied.

D. Class specifications are maintained on a current basis by the Human Resource Office. Revisions and additions will be furnished by the Executive Director and thereafter to the Board of Directors for consideration and, where appropriate, approval.

503.04.00 POSITION DESCRIPTIONS.

- A. The position description will serve as a record of the essential functions and duties assigned to an individual position in a class. The position description is used to compare positions to ensure uniformity of classification, the determination of whether an applicant can perform the essential functions of a particular position, and as a basis for other human resources activities and decisions. This includes,

without limitation, engaging in the interactive process with individuals with disabilities and special disabled veterans to determine whether they can perform the essential functions of a particular position either with or without accommodation, and whether such accommodation may pose an undue hardship to the Agency.

- B. The position description will include an accurate description of assigned duties and responsibilities and other pertinent information concerning a position and will comply in all respects with federal and state law and regulation. In contrast to general definitions of the level of work and responsibilities, the position description will include specific duties and responsibilities assigned to a position by the appropriate authority and the designation of essential and marginal functions.
- C. All positions descriptions will be maintained by the Human Resources Office and kept current. Position descriptions should be reviewed by the supervisor with the employee during the performance evaluation to ensure accuracy.
- D. Position descriptions shall identify the direct supervisor.

503.05.00 CREATION OF NEW POSITIONS.

- A. The Program Manager shall submit to the Human Resources Director in writing the duties to be performed by the position.
- B. The Human Resources Director shall submit the job description to the Executive Director for review and approval. Once approved, the Human Resources Director shall submit the job description to the Board of Directors' Personnel Committee for review and approval.
- C. The Board of Directors' Personnel Committee shall review and, if appropriate, recommend the classification and its placement on the Classification Plan to the Board of Directors, who will thereafter consider and, if appropriate, approve the job description.

503.06.00 CHANGES IN CLASSIFICATION.

- A. The classification plan may be amended from time to time by the Executive Director upon approval by the Board of Directors. Such changes may result from the need of creating new positions, changes in organization, or changes in assigned duties and responsibilities.
- B. The Executive Director shall review all requests for creation of new positions, the abolition or consolidation of present positions, reclassification of positions to different job classes, or the reallocation of positions to new salary ranges. In such review the current duties and responsibilities of the position concerned will be studied and the appropriate action necessary to ensure the correct classification and allocation of the position will be taken.

- C. Each Department Manager shall report to the Executive Director any changes in the organization or assignment of duties and responsibilities to a given employee which might result in changes in the position-classification plan or in the classification of any of the positions within the department.

503.07.00 CHANGES IN DUTIES OF POSITIONS. Any substantial changes in the duties of existing positions shall be promptly proposed in writing by the appropriate manager to the Human Resources Director. The Human Resources Director shall first refer such proposals to the Executive Director then, if approved, to the Board of Directors' Personnel Committee which shall determine whether the proposed changes in the duties of the positions and compensation structure are appropriate, and whether such proposed changes result in a different classification and placement of the position within the Classification Plan. The Board of Directors' Personnel Committee shall make a recommendation to the Board of Directors' whose decision shall be final. The Executive Director and Human Resources Director will then be responsible for implementation of the Classification Plan.

503.08.00 WORKING OUT OF CLASSIFICATION. (Applies to non-exempt Head Start staff only.)

503.08.01 DEFINITION. Out-of-Classification work shall be defined as performing the significant duties or major responsibilities of a position in a different classification. It has been determined that an employee working out-of-classification in excess of two consecutive workdays is assuming significant duties and responsibilities of the position, therefore, the employee will be compensated the salary rate of the higher position.

- A. The Agency will make every effort to ensure that such out-of-classification work does not exceed ten consecutive working days.
- B. When Out-of-Classification work exceeds the allowable timeframe, a Personnel Action Form is needed to reflect either provisional work or substitute work.
- C. When these duties are those of a higher-level position, the employee shall be entitled to a salary rate increase of 5% commencing the first working day and not to exceed ten consecutive working days. Upon working in excess of two consecutive workdays in the position, the employee shall be paid the salary/range of the higher position at a minimum of 10% over his/her current pay until the assignment is completed. When these duties are those of a lesser position in lieu of the employee's regular duties, there shall be no change in pay.

503.08.02 PROCEDURE FOR OUT-OF-CLASSIFICATION

- A. Each employee working out-of-classification must be qualified and possess any required certification or credentials for the position. Head Start employees may qualify for the out-of-classification only if they meet the minimum standards set forth by the licensing matrix.
- B. Each employee working out-of-classification must be approved by his/her direct supervisor.

- C. A Substitution Out-of-Classification form must be completed in accordance with current procedures each time an employee works out-of-classification.
- D. The employee must indicate on his/her time sheet the hours worked out-of-classification.

503.08.03 SICK LEAVE/VACATION LEAVE/HOLIDAY PAY WHILE WORKING OUT-OF-CLASSIFICATION. If an employee is sick or a vacation/holiday falls within the period working out-of-classification, the employee will be compensated at his/her regular position rate of pay up to budgeted hours. (Absent extenuating circumstances (such as the use of protected leave), holiday, sick or vacation leave cannot be at the beginning of an out-of-class assignment.)

503.09.00 REVIEW OF POSITIONS. The Human Resources Director shall review the duties and responsibilities of positions, as necessary, to determine their proper classification and placement on the Classification Plan. If the Human Resources Director finds that a position or positions should be reclassified, the proposed reclassification is to be submitted to the Executive Director. If the Executive Director verifies the duties of the position or if the duties are not revised to fit within the current classification, the Human Resources Director shall report these findings and recommendations to the Board of Directors' Personnel Committee. The Board of Directors will approve or disapprove the proposed reclassification.

503.10.00 OFFICIAL COPY. The Human Resources Director shall maintain the official copy of the Classification Plan which shall be open to public inspection during normal business hours. A copy of the Classification Plan, including class specifications, shall be furnished to each Program Manager; and the Human Resources Director shall supply each Program Manager with notice of changes as they are made by the Board of Directors.

Applies to: Employees (Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start collective bargaining members, refer to Collective Bargaining Agreements or Memoranda of Understanding with Unions such as SEIU)

Effective: 03/01/17

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POLICY

Community Action Partnership of Madera County (Agency) recognizes six types of employee positions: regular (full-time/part-time), temporary, substitute, probationary, contract and provisional. Employees may be employed in these positions on a full-time or part-time basis. Employees may be eligible for benefits prescribed under Healthy Workplaces/Healthy Families Act of 2014 and Affordable Care Act.

POLICY GUIDELINES

504.01.00 PROBATIONARY EMPLOYEE. A probationary employee is one who is considered “at will” and who has no expectation of continued employment for a set period during which time employee is fully qualified for regular status. An initial probationary period is ninety (90) days (inclusive of working and non-working periods. A lateral transfer/demotions probationary period is ninety (90) days for employees who have completed the initial probationary period. During which time the supervisor or designee shall observe and appraise the conduct, performance, attitude, adaptability, and job knowledge of each employee and determine whether the employee is fully qualified for regular status. A probationary employee shall accumulate sick leave, vacation leave, medical/dental/vision/life insurance, retirement benefits (when applicable) and paid holidays. Sick leave (other than sick leave available under the Healthy Workplace/Healthy Families Act, then the provisions of that act will apply), vacation leave, and paid holidays shall be based on a prorated basis: full-time is based on a 40 budgeted hour workweek. Therefore, a 30 budgeted hour employee would be prorated at 75%, while a 20 budgeted hour employee would be prorated at 50%.

504.02.00 REGULAR EMPLOYEE. A regular employee (full-time) is one who has passed probationary status and works a minimum of 30 budgeted hours per week on a continuing basis during the program year. Regular full-time employees shall accumulate sick leave, vacation leave, medical/dental/vision/life insurance, retirement benefits (when applicable) and paid holidays. Sick leave, vacation leave, and paid holidays shall be based on a prorated basis: full-time is based on a 40 budgeted hour workweek. Therefore, a 30 budgeted hour employee would be prorated at 75%, while a 20 budgeted hour employee would be prorated at 50%.

- 504.03.00 REGULAR PART-TIME EMPLOYEE. A regular part-time employee is one who has passed probationary status and works less than 30 budgeted hours per week on a continuing basis during the program year. Regular part-time employees will be eligible for, on a prorated basis, sick leave, vacation leave, and paid holidays. Retirement benefits will be earned if the individual meets the minimum participation level and coverage requirement as set forth by federal regulations. Regular part-time employees will not be eligible for medical/dental/vision/life insurance.
- 504.04.00 TEMPORARY EMPLOYEE. Temporary positions are created for a specific time-limited duration because of peak workload or unusual conditions. A temporary appointment does not exceed four months. A temporary employee appointment must meet the minimum qualifications set forth in the Agency's job classification. Not all benefits are extended to temporary employees. These employees will not be given a lay-off notice upon termination due to the episodic nature of their work. Temporary positions are exempt from the regular personnel selection process. A temporary employee is an "at will" employee. (Within ten calendar days of hire of a temporary Head Start employee, the name of the temporary employee with date of hire, work site, classification, and rate of pay will be provided to SEIU for union deductions.)
- 504.05.00 CONTRACT EMPLOYEE. The Agency has determined that certain types of services might be best provided to the Agency through the use of Contract Employees. Such services are not normally within the scope of employment of regular Agency employees and include, but are not necessarily limited to, services such as janitorial, repair, plumbing, construction, technical (computer or telecommunication), certain consulting services, etc. The Agency, through the Executive Director and/or the Board of Directors, determines what services may be contracted for under this provision without compliance with Policies 301 and 305 of these Policies and Procedures. Contract Employees will be hired pursuant to a written agreement that will memorialize the essential terms and conditions of the contract employment. Employees who are hired under a contract to perform a specific service(s) are not subject to or eligible for any of the benefits or appeal rights described in the CAPMC Personnel Policies and Procedures (other than sick leave available under the Healthy Workplace/Healthy Families Act, then the provisions of that act will apply) unless otherwise specified in the contract.
- 504.06.00 SUBSTITUTE EMPLOYEE.
- 504.06.01 EXTERNAL SUBSTITUTE. External substitutes do not hold regular full-time/part-time status with the Agency. External substitutes do not hold any employment rights with the Agency. External substitutes do not accumulate vacation leave, do not receive Holiday pay, nor are they entitled to medical/dental/vision/life insurance and retirement benefits (other than sick leave available under the Healthy Workplace/Healthy Families Act, then the provisions of that act will apply). External substitutes do not have the right to appeal.
- 504.06.02 INTERNAL SUBSTITUTE. Internal substitutes are employees who hold regular part-time/full-time status within the Agency and have been requested and have accepted to fill a long-term or short-term substitute position.

When a regular employee fills in for another employee for long-term absence, he/she shall be eligible for benefits as prescribed in Policy 601.00.00, Employee Benefits. Benefits will remain continuous if the employee has been laid off and returns to work in the same month. If the employee returns from layoff to fill a long-term substitute appointment after the first of the following month, benefits will begin on the first of the next month. (For example: an employee is laid off on July 10 and returns to fill a long-term substitute appointment on August 5, benefits will begin on September 1.)

An employee working as a short-term internal substitute shall be eligible to accumulate sick leave and vacation leave and earn paid holiday. Short-term Internal Substitutes are not entitled to medical/dental/vision/life insurance benefits.

Exception: An active employee who holds regular part-time/full-time status who is appointed to a short-term internal substitute position without a break in status (ex: layoff) shall continue his/her current benefits.

- 504.06.03 SHORT-TERM SUBSTITUTE EMPLOYEE. Short-term substitutes shall be those employees who have been hired by the Agency to replace an employee during a short-term absence and who work on an “as needed” basis only, not to exceed 30 calendar days, except as referenced in 504.06.04. Substitutes will only be used when an employee is not available to provide internal coverage as part of their scheduled hours or extra hours (See 504.06.02).
- 504.06.04 LONG-TERM SUBSTITUTE EMPLOYEE. Long-term substitutes shall be those employees who have been hired by the Agency on a temporary or fixed-term basis to assume the duties of an employee during a long-term absence in excess of 30 calendar days, i.e., disability leave, family leave, work injury leave, or any other situation where an employee may be absent due to a foreseeable event. A long-term substitute appointment terminates when the regular employee returns to his/her job or when the employee’s relationship has been severed with the Agency.
- 504.07.00 PROVISIONAL EMPLOYEE. In the absence of an appropriate eligibility list, a provisional appointment may be made by the Program Manager or Executive Director if an individual meets the minimum qualification for the vacant budgeted position being filled. A provisional appointment will not normally exceed 90 calendar days unless approved by the Executive Director. If the Executive Director approves the appointment to exceed 90 calendar days, the Program Manager shall notify the Human Resources Office. Reasonable best efforts shall be used to establish an eligibility list within three calendar months for any regular position filled by a provisional appointment, and, absent extenuating circumstances or otherwise directed by the Executive Director, recruitment for any such position must begin immediately. A provisional employee will be considered a probationary employee and may be removed at any time without the right of an appeal from the provisional position. Provisional employees are eligible for (a) group health insurance benefit after ninety days and (b) paid sick leave in accordance with the provisions of the Healthy Workplace/Healthy Families Act.
- 504.07.01 PROVISIONAL WITH FULL BENEFITS EMPLOYEE – NEW HIRE. A provisional with benefits employee is one who has successfully interviewed for a position and has met all established hiring requirements as defined in Policy 305.07.00,

Selection/Appointment/Hiring – Hire Requirement, will be considered in probationary status (as defined in 504.01.00), and receive benefits as defined in Policy 601.00.00, Employee Benefits. The time spent in a provisional with benefits status will count toward an employee’s merit date and longevity date determination.

- 504.07.02 PROVISIONAL WITH FULL BENEFITS EMPLOYEE – CURRENT REGULAR EMPLOYEE. A regular (full-time/part-time) employee who is provisionally appointed to a position shall maintain his/her current benefits. If a regular part-time employee is provisionally appointed to a budgeted full-time position in excess of thirty (30) calendar days, the employee shall be eligible for benefits. No management leave will apply to non-exempt employees. If a regular full-time/part-time employee has been laid off and is provisionally appointed to a position in excess of thirty (30) calendar days, he/she shall be eligible for benefits as prescribed in Policy 601.00.00, Employee Benefits. All waiting periods will apply. This provision does not apply to employees given additional extra hours that are equal to or greater than 30 hours due to internal staffing coverage. Other than as set forth in this section, if any action occurs that would affect an employee’s regular status, he/she will have all rights of grievance/appeal/progressive discipline, etc. as a regular employee.
- 504.08.00 EXEMPT EMPLOYEES. Exempt employees are paid a fixed salary intended to cover all the compensation to which they are entitled based on the job duties they perform and not necessarily the hours the work. Because they are exempt, such employees are not entitled to additional compensation for extra hours of work or time off in lieu of additional compensation. (In some instances at the discretion of the agency, exempt employees may be entitled to additional compensation for additional duties; see Policy 702.00.00, Additional Duties Compensation for further information.) The Human Resources Director will periodically review the actual duties performed by exempt positions to confirm the nature of the work continues to meet the exempt status criteria under federal and state law.
- 504.09.00 NON-EXEMPT EMPLOYEES. All employees who are considered non-exempt hourly employees under federal and California laws and regulations are entitled to overtime paid in accordance with state and federal law, meal periods, rest periods, etc. as set forth in in Section 701.00.00 the Agency’s Personnel Policies and Procedures. No management leave will apply to non-exempt employees under provisional or substitute status. All overtime must have prior approval except in the case of emergency or other circumstances where it would be impossible to predict the need for overtime. While an employee will be compensated for all overtime worked, in the event an employee works overtime without prior approval without justification, the employee may be subject to progressive discipline up to and including the possibility of involuntary termination.

Applies to: Employees

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POLICY

The Agency recognizes employees' expectations that information about them stored in Agency personnel files is accurate, relevant, and safe from improper disclosure. Federal and state laws require that certain information be gathered and maintained in personnel files. Additionally, sound personnel decisions require that the Agency collect and retain information concerning employment history and performance.

POLICY GUIDELINES

- 505.01.00 PERSONNEL ACTION FORM. Every appointment, promotion, transfer, change of salary rate, or any other temporary or regular change in status of an employee shall be stated on the Personnel Action Form. Personnel Action Forms are considered private and confidential.
- 505.02.00 DEFINITIONS. The following descriptions of certain terms used in this policy are intended to provide guidance in understanding the policy, but are not comprehensive or definitive. These terms are subject to legislative revision and judicial interpretation.
- Employee records – documentation of application, job description, and all necessary paper work required for the position.
- Health records – any documents pertaining to the health screening/physical examination medical history, diagnosis, prognosis, or medical condition of an employee that is generated and maintained in the process of medical treatment. These records contain protected health information (PHI) and will be safeguarded and protected as required by HIPAA and corresponding state laws and regulations.
- Investigative records – any documents pertaining to the records of a police department, background checks and clearances, as well as records of administrative investigation.
- 505.03.00 PERSONNEL FILE MAINTENANCE.
- A. An employee's personnel file contains necessary job-related and personal information and is maintained by the Human Resources Office. Each employee should have only one personnel file.

- B. Head Start teaching employees are required to maintain a separate “center file” at the center of assignment.

505.04.00 HEAD START STANDARDIZED CENTER FILE/TRANSFER OF FILE.

- A. As required by licensing, all center employees must have a center file at their work location.
- B. If an employee works at another location, he/she must take the center file with him/her. If an employee is assigned to two different centers, a separate center file will be maintained at both centers.
- C. When an employee works at an alternate location, the Center Director/Site Supervisor will sign the center file out, hand it over to the relocating employee, who will then deliver it to the new Center Director/Site Supervisor, who will acknowledge receipt of the file by signing it.
- D. No center employee may start work without a center file. When a new employee arrives at the center on his/her first day, he/she must bring his/her center file with him/her.
- E. Substitute employees must arrive at their work location with a center file. If they do not possess a center file, then they must return to the Human Resources Office to obtain one.
- F. Center Directors/Site Supervisors will periodically review the files for missing or outdated information. If missing/outdated information is identified, the Center Director/Site Supervisor will request the information from the Human Resources Office. If an employee resigns or is no longer at the center, the Center Director/Site Supervisor will immediately forward the center file to the Human Resources Office.
- G. At the end of the season, all center files and Performance Review and Development files will be forwarded to the Head Start Administration Office for safekeeping during the layoff period.

505.05.00 PERSONNEL FILE CONTENTS.

- A. Only job-related information should be contained in the personnel file. Information placed in the personnel file should be shared with the employee as employees have access to their personnel files under California law. Unsolicited and anonymous materials should not be included in the personnel file unless expressly authorized by the Executive Director or Human Resources Director. Personnel records shall be completed and maintained on each employee; shall be available to the Department of Social Services, Community Care Licensing for review and subject to discovery by administrative agencies such as the Equal Employment Opportunity Commission, Department of Fair Employment and Housing. Personnel files should contain the following information:

- B. Agency Job Application - inclusive of past experience, types of employment, and former employers;
- C. Employee Information Form – inclusive of current home address, telephone number, emergency contact number; Driver’s license number if the employee is to transport children/clients, and other personal information.
- D. Original Personnel Action Form;
- E. Job description;
- F. Transcripts, permits, training hours;
- G. Performance evaluations and information about other employment-related actions (e.g., promotions, training, corrective actions, etc.); and
- H. All employees shall have on file either the record of the health screening specified in Section 10121(g)(2), or the statement and Tuberculosis test results specified for volunteers in Section 101216(g)(3);
- I. CPR, First Aid Certificate – *Head Start only*;
- J. 15-hour Health Prevention Training – *Head Start Site Supervisor/Center Director only*;
- K. Annually, 15-hour Professional Growth – *Head Start teaching staff only (kept in Head Start Administration and Human Resources files)*;
- L. Criminal Record Clearance – Department of Community Care Licensing;
- M. Mandated Reporter / Child Abuse – Signature required;
- N. Teaching Qualifications Evaluation – *Head Start only*;
- O. Termination Date if no longer employed by the Agency; and
- P. Other documents relevant or related to the employee’s employment at the Agency.
- Q. In addition, the Agency shall provide each employee with a Notice of Employee Rights (LIC 9052[11/94]).
 1. Each employee shall be asked to sign and date the LIC 9052 (11/94) to acknowledge receipt of the form.
 2. A copy of the signed LIC 9052 (11/94) shall be kept in the employee’s personnel record.
 3. If the employee refuses to sign the LIC 9052 (11/94), a dated notation to that effect shall be kept in the employee’s personnel record.

- R. The following documents are maintained in a separate file: medical records, confidential investigatory records, and attorney-client communications.
- S. Records contained in the Human Resources Information System are considered part of the personnel file.

505.06.00 HEAD START EMPLOYEES. Per California Department of Community Care Licensing, the Agency maintains the following information at each Head Start center:

- A. Agency job application;
- B. Employee Information Form;
- C. Job description;
- D. Transcripts, permits, training hours, education plan; and
- E. All personnel shall have on file either the record of the health screening specified in Section 10121(g)(2), or the statement and Tuberculosis test results specified for volunteers in Section 101216(g)(3);
- F. Immunization Requirement Records;
- G. CPR, First Aide Certificate;
- H. 15-hour Health Prevention Training;
- I. Criminal Record Clearance – Department of Community Care Licensing;
- J. Criminal Record Statement;
- K. Mandated Reporter / Child Abuse – Signature required;
- L. Teaching Permits;
- M. Termination Date if no longer employed by the Agency; and
- N. Notice of Employee Rights (LIC 9052).

505.07.00 RECORD RETENTION. Personnel files will be retained for four years from the date of employment separation. Workers' compensation records will be maintained for at least five years from the date of closure.

505.08.00 NOTIFICATION. The Agency has the right to verify information (e.g. employment status and job title) without notifying the individual involved, and to cooperate with law enforcement investigators, public safety, or medical officials.

Applies to: Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

As detailed in Policy 505.00.00, personnel files are created and maintained in the Human Resources Office for every individual employed by the Agency.

The personnel files are highly confidential records and it is essential that employees feel confident that information relating to them is treated in an appropriate manner, with due attention paid to the need to disclose file contents only for normal Agency business transactions.

From time to time, the employee or other designated employees require access to the personnel files. This policy will describe the procedures and the restrictions in place for accessing employee information in personnel files.

POLICY GUIDELINES

506.01.00 INFORMATION IN FILES. The files will contain information about the employee which includes, but is not limited to: application(s) for employment, job description, driver's license, background clearance, personnel action forms, details of any changes to the individual's employment history, performance evaluations, required Agency documents, and letters/material related to disciplinary action.

506.02.00 ACCESS TO PERSONNEL FILES.

- A. Internal access to personnel files is limited to supervisory and other personnel who have a need to know or access the files as well as for considering the employee for promotion, transfer, accommodations, or other personnel action, and to other officials who have a legitimate need to know. The Executive Director, working with the Human Resources Directors, will determine rights of access by supervisory and other personnel. All other requests, internal or external, will be denied, unless required by applicable law or regulation, requested by a law enforcement agency, to confer with the Agency's legal counsel, or when the Agency has received written consent from the employee to release portion of/all of his/her personnel file.
- B. Employees are entitled to access to their respective file and should complete a written request with the Human Resources Office. The Human Resources Director will make arrangements for the employee to visit the Human Resources Office to view the file.

- C. Reading of files will be in the presence of an employee of the Human Resources Office. No material may be altered or removed from the file but the employee may obtain a copy of any document or extract in his or her personnel file.

506.03.00 CONTENT OF FILE. The personnel file of each employee shall be maintained in the Human Resources Office. No adverse action of any kind shall be taken against an employee based upon materials which are not to be included in the employee's personnel file.

Any individual who submits written material for placement in an employee's file shall sign the material and signify the date on which such material was written. Employees shall be provided with copies of any document constituting written progressive discipline material at least five workdays before it is placed in the employee's personnel file. The employee shall be given an opportunity during normal work hours, and without loss of pay, to initial and date the material and to prepare a written response to such material. The written response shall be attached to the material and shall indicate the date placed in the employee's personnel file.

506.04.00 INSPECTION OF FILE. Employees shall have the right at any reasonable time, to examine and/or obtain copies of any material from their personnel file.

506.05.00 DISPUTING INFORMATION. Employees who question the accuracy or completeness of information in their files should discuss their concerns with the Human Resources Director. The Human Resources Director will consider the objections and remove erroneous information. Should the disputed information be retained in the file, employees may submit a brief written statement to the Human Resources Director identifying the alleged errors or inaccuracies. The statements will remain in the files as long as the disputed information is retained.

506.06.00 RECORDS REQUEST FOR PERSONNEL RECORDS.

- A. Documents contained in personnel files or otherwise maintained by the Agency are not public records, including medical or educational records, certain investigatory files, and any other records made confidential by law.
- B. Social Security Numbers are not public records. An individual's Social Security Number should be removed from any record inspected.
- C. Documents containing Protected Health Information are not public records.
- D. COPY OF PERSONNEL FILE AND PAYROLL RECORDS. Under California Labor Code sections 226(c) and 1198.5(a) both current and former employees (or their representative such as an attorney) have the right to inspect and receive a copy of their personnel file and payroll records. Upon request, the employer must provide a copy of the personnel records, but CAPMC may charge the employee the actual cost of reproduction. The request may be written or oral as provided for in Labor Code Section

226(c), but is strongly preferable the request be made in writing. The Agency must provide personnel file and records within thirty (30) day of a request, while payroll records must be provided within twenty-one (21) days of the request. The Agency will provide a form for purposes of making a written request,

506.07.00

SECURITY AND CONFIDENTIALITY. All employees in the Human Resources Office are required to complete a confidentiality agreement upon commencement of employment in Human Resources.

Any breach or suspected breach of confidentiality by employees with access to personnel files must be reported to the Human Resources Director who, in consultation with the Executive Director, will cause the incident to be investigated and, if established, initiate appropriate disciplinary action.

Personnel files are securely stored in the Human Resources Office. The files will not normally be distributed outside the Human Resources Office unless the Human Resources Director or designee grants permission.

Applies to: Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

CAPMC is required by law to maintain the privacy of employee health information (medical, dental and vision). The agency is required to inform each employee of its legal duties and privacy practices where employee's protected health information (PHI) is concerned as required by the Health Insurance Portability and Accountability Act (HIPAA). The Agency complies with HIPAA and its provisions including the terms of the Notice of Private Practices (NPP). The Agency maintains the right to change the terms of this policy if it becomes necessary, and to make the new notice effective for all health information the Agency maintains. All Agency employees will be notified of any changes made to the NPP.

The HIPAA Privacy Rule establishes a minimum level of privacy protection for health information while allowing states and all agencies and employers who possess PHI to adopt protective policies and practices to protect that information so long as its meets the minimum requirements of HIPAA. Since the Agency uses PHI to coordinate employees' medical, dental, and vision plan benefits, as well as to determine employees' eligibility for health care benefits, and has access to other PHI such as records of physicals, fitness for duty examinations, doctor's notes for illness and injuries, and medical records generated in connection with worker's compensation claims, the Agency has prepared the attached Notice of Privacy Practices to advise employees how their PHI will be used and disclosed.

POLICY GUIDELINES

507.01.00 AGENCY PROCEDURE OF USE AND DISCLOSURE OF EMPLOYEE HEALTH INFORMATION. The Agency stores some health-related records about employees and their dependents, including health insurance eligibility. The Agency uses employees' PHI to coordinate their medical, dental, and vision plan benefits, to determine their eligibility for health care benefits, monitor protected leaves, administer worker's compensation benefits, etc. The Agency may also contact employees about other health related services that may interest them.

507.02.00 POLICY OF ACCESS TO AGENCY EMPLOYEE HEALTH INFORMATION. The Agency may release medical information, upon written authorization and permission, to a family member, a friend, or a parent who is involved in an employee's coordination of health benefits as it deems necessary for their participation. This includes responding to telephone inquiries about an employee's eligibility in a specific health care program. If an employee disagrees with the policy, he/she must do so in writing.

507.03.00 PROTECTED HEALTH INFORMATION (PHI) RELEASE POLICY. The Agency may disclose PHI without an employee authorization to government agencies, private individuals, and organizations in a variety of situations wherein it is required or authorized by law to do so. The following are general types of disclosures the Agency may be required or allowed to make without an employee's authorization.

- A. Disclosures that are required by state or federal law;
- B. Disclosures to public health authorities or to other individuals in connection with public health activities;
- C. To government agencies authorized to receive reports of abuse or neglect of children or dependent adults, or domestic violence;
- D. To agencies responsible for overseeing the health care system, for audits, inspections, or investigations;
- E. For judicial and administrative proceedings, such as lawsuits and worker's compensation proceedings;
- F. To law enforcement agencies;
- G. To coroners and medical examiners;
- H. To organ procurement agencies, if an employee is an organ donor or a possible donor;
- I. To researchers conducting research under the auspices of an Institutional Review Board or privacy board;
- J. To avoid a serious threat to health and safety; and
- K. To assist authorized federal officials in national security activities, or for the provision of protective services to officials.
- L. If an employee is an inmate of a correctional institution or under the custody of a law enforcement official, the Agency may release PHI about the employee to the institution or official;
- M. To other agencies administering government health benefit programs, as authorized or required by law; and
- N. To comply with worker's compensation laws.

507.04.00 INSTANCES WHEN PROTECTED HEALTH INFORMATION IS NOT RELEASED. An employee's protected health information may be subject to restrictions that may limit or prevent some disclosures. For example, there are special restrictions on the disclosure of PHI related to HIV/AIDS status, mental health treatment, developmental

disabilities, and drug and alcohol abuse treatment. The Agency complies with these restrictions in its use of employees' PHI and regularly consults with the Agency's legal counsel before such disclosures to ensure compliance with HIPAA and California privacy laws relating to medical information and PHI.

The Agency will not permit other uses and disclosures of employees' PHI without their written permission except as may be required by law. Employee authorizations to disclose PHI may be revoked at any time in the manner described in the Agency's "Authorization Revocation Form".

- 507.05.00 EMPLOYEE RIGHTS. Employees have a right to ask the Agency to restrict certain uses and disclosures of their health information. However, the Agency is not required to agree to any restrictions requested by its employees.

Employees have a right to receive confidential communications from the Agency at a specified phone number or address if they wish.

Employees have the right to see and copy any of their health records that the Agency maintains. The Agency must receive the request in writing. The Human Resources Office will respond to the request within 30 days. If the records are stored in another location, the employee should allow 60 days for the Agency to respond to the request. Under certain circumstances, the Agency may deny the request. If a request is denied, the Agency will tell the employee the reason why in writing. The employee will have the right to appeal the denial.

If an employee feels the information in their records is inaccurate, they have the right to request the Agency to amend the records. The Agency may deny the request in certain circumstances. If the employee's request is denied, he/she has the right to submit a statement for inclusion in the record.

The employee has the right to receive a report of non-routine disclosures that the Agency has made of the PHI, up to six years prior from the date of the request except as may be prohibited by law or regulation. Exceptions include disclosures that were made for the employee's own use for purposes of treatment and health care operations and disclosures made to the employee. The employee has the right to a paper copy of his/her non-routine disclosures from the Agency at any time.

- 507.06.00 EMPLOYEE'S ABILITY TO TAKE ADVANTAGE OF THESE RIGHTS. An employee can take advantage of his/her rights any time by submitting a written request to the Human Resources Office or by calling the number listed below.

- 507.07.00 EMPLOYEE'S RIGHT TO FILE A COMPLAINT IF PRIVACY RIGHTS ARE VIOLATED. The employee has the right to file a complaint with the Human Resources Office. An employee can call to request the "Privacy Practices Complaint Form" at the following telephone number: (559) 673-9173. The employee must provide specific, written information to support his/her complaint. He/she may also file a complaint with the Secretary of Health and Human Services.

The Agency will not retaliate against an employee in any way for filing a complaint. Filing a complaint will not affect the quality of health care benefits the employee receives from the Agency.

To contact the Secretary of Health and Human Services, the employee may send a written complaint to:

Secretary of Health and Human Services
Office for Civil Rights
200 Independence Avenue SW
Room 509W, HHH Building
Washington, DC 20201

Email: OCRComplaint@hhs.gov

Headquarters:
Director
Office for Civil Rights
U.S. Department of Health and Human Services
200 Independence Avenue, S.W.
Room 509F HHH Building
Washington, DC 20201

Region IX – San Francisco
Regional Manager
Office for Civil Rights
U.S. Department of Health and Human Services
90 Seventh Street, Suite 4-100
San Francisco, CA 94103
Voice Phone: (415) 437-8310
Fax: (415) 437-8329
TTD: (415) 437-8311

Applies to: Governing Body Members, Officers, Agents, Employees, Volunteers, Consultants, Independent Contractors (Agency Members), General Public, Interns, On-the-Job Trainees, immunized Head Start Parent Volunteers.

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The purpose of this policy is to establish procedures for volunteerism with the Agency.

Volunteers can be professionals and nonprofessionals; parents, local residents, and members of the larger community; those who give a few hours' time and those who volunteer every week; board/policy group members and those who serve on policy and advisory groups; those who work in classrooms, or offices, or kitchens; those who provide necessary health education, medical, and dental examinations, and other health services.

POLICY GUIDELINES

- 508.01.00 **RESPONSIBILITY FOR RECRUITMENT OF VOLUNTEERS.** The major responsibility for the recruitment of volunteers is assigned to various positions and programs within the Agency including, without limitation Victim Services (Victim Services Coordinator for Victim Services), Support Services Manager (Head Start), Community Services (Community Services, Shunammite Place, HELP Center, etc.). The Executive Director may work with the Program Managers and others to work with volunteers as appropriate and necessary.
- 508.02.00 **ORIENTATION/TRAINING OF VOLUNTEERS.** Volunteers, once selected, will be informed of his/her responsibilities, Agency regulations applicable to them, who their Agency contact would be, and who would be supervising them. Even those volunteers who provide a short-term professional service (for example, a parent training session) will require a briefing and an understanding, preferable written, of the mutual relationship. In addition, volunteers will familiarize themselves with any performance standards for the program in which they serve.
- 508.03.00 **WRITTEN AGREEMENTS WITH VOLUNTEERS.** The Agency requires written "Agreements of Volunteers" stipulating the specific schedules, work arrangements, expectations and duties of each volunteer. Signatures of the volunteer and program employee on the document will show the terms and agreement of their course of volunteerism. This agreement is the basis not only for resolving problems that may arise during the time the agreement is in effect but also for evaluating the volunteer's accomplishments.

508.04.00 HEAD START PARENT VOLUNTEERS. Head Start parents constitute a special set of potential volunteers. There are four kinds of parent participation in the Head Start program. While two involve parent-sponsored activities in the program and parents working with their children at home, the other two focus on the important role of parents as volunteers – the first addresses parent participation in the decision making process and includes membership on Policy Council/Committees, parent committees, advisory groups, ad-hoc committees, self-assessment teams, and the like; the second addresses participation in the classroom or other program activities as a volunteer.

Volunteers working under the association of licensure requirements must comply with SB 792 (Mendoza) that requires anyone who is employed, substituting, or volunteering and providing “care and supervision” (Title 22, Section 101152) at a child care center or a family child care home, as part of their licensure requirements, to be up to date on immunizations as required by federal and states agencies including, without limitation, influenza (flu), pertussis (whooping cough), and measles immunizations based on the adult immunization schedule published by the Center of Disease Control.

508.04.01 HEAD START PARENTS AS MEMBERS OF DECISION MAKING GROUP. Parents have a central role in the operations of the Head Start program as members of the Policy Council/Committee as detailed in the shared governance program detailed in the Head Start Performance Standards and the Head Start Act. They also serve on a variety of other advisory groups or ad-hoc committee affecting program direction and quality.

508.04.02 PARENT COMMITTEE. Parents contribute to program development and operations in many ways, i.e., involvement in curriculum and approach to child development and education, socialization activities at the centers, locating resources to carry out classroom/program activities, bringing parents together to share common interests, etc. Parents are encouraged to participate at the center level. Center meetings are held monthly and parents are encouraged to attend.

508.04.03 PARENTS IN THE CLASSROOM. Parents are encouraged to volunteer in the classroom and in other program components. In their capacity as volunteers, parents learn more about child development and their role as the primary educator of their children. Parents also are able to obtain experiences helpful for future employment.

508.04.04 HEALTH SERVICES ADVISORY COMMITTEE (HSAC). Creating the Health Services Advisory Committee (HSAC) involves the services of the various health professionals and parents. The HSAC is responsible for the oversight of the health services plan and operations.

508.04.05 PARENT PARTICIPATION IS VOLUNTARY. While participation of parents must be actively sought and supported, Head Start policy requires that participation be voluntary, not compensated, and prohibits making parent participation a condition for a child’s enrollment.

- 508.05.00 SCREENING VOLUNTEERS TO HELP SAFEGUARD CHILDREN FROM DISEASE. Volunteers who are in contact with children are, like staff in similar positions, subject to health screenings for communicable diseases. Volunteers are required to comply with the Agency Health Screening/Physical Examination Policy, 308.00.00.
- 508.06.00 SCREENING VOLUNTEERS TO HELP SAFEGUARD CHILDREN FROM CHILD ABUSE AND NEGLECT. All volunteers must receive criminal background clearance prior to working with any child(ren). See Policy 307.00.00, Criminal Record Clearance Policy to obtain clarification. See also "Exemption Policy for Head Start Parents."
- 508.06.01 EXEMPTION. Volunteers who meet all of the conditions listed below are normally exempt from receiving a criminal background clearance:
- A. The volunteer is providing time limited specialized services.
 - B. The volunteer is directly supervised by the licensee or facility employee with a criminal record clearance or exemption.
 - C. The volunteer spends no more than 16 hours per week at the facility.
 - D. The volunteer is never left alone with children in care.

Applies to: Employees, Volunteers, Governing Boards

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

Agency funds may only be used to reimburse costs incurred for travel in accordance with the Agency's Travel Policy and applicable federal and/or state travel regulations.

POLICY GUIDELINES

509.01.00 GENERAL GUIDELINES. It is Agency policy to reimburse staff, parents and board members for reasonable and necessary expenses incurred in connection with approved travel on behalf of the Agency. The Agency strongly encourages use of travel discounts, Agency motor pool or car rental service when making travel arrangements. Please refer to the Agency's Financial Procedures Manual for detailed guidelines.

All Agency travelers seeking reimbursement should incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety. Agency reimbursement is allowed only when reimbursement has not been, and will not be, received from other sources. If a circumstance arises that is not specifically covered in the travel policies, the most conservative course of action should be adopted or the Administration Office should be contacted for consultation and guidance.

Business travel policies are aligned with the Agency's Financial Procedures Manual as required by the IRS. All business related travel paid with Agency funds must comply with the Agency's Financial Procedures Manual and Personnel Policies and Procedures. Additional restrictions may apply to the expenditures charged to sponsored projects administered by the funding source and must be approved. All employees will be reimbursed for reasonable and authorized travel expenses incurred in the course and scope of their employment.

509.02.00 AUTHORIZATION AND RESPONSIBILITY. Travel for Agency staff, parents and board members must be authorized. Travelers should verify that planned travel is eligible for reimbursement before making travel arrangements and submit a Travel Authorization form for prepaid expenses. Upon completion of the trip, and within seven days, the traveler should submit a Travel Reimbursement/Expense Claim form and supporting documentation to obtain reimbursement of expenses or to document prepaid expenses. The failure to timely submit reimbursement and expense claim forms could result in the delay in expense reimbursement.

A traveler may not approve his/her own travel and/or reimbursement. Authorizing signatures include the Executive Director, Chief Financial Officer, Head Start Program Director, Victim Services Program Manager, Community Services Program Manager, Child Care Resource and Referral Program Manager or an equivalent position. Throughout this policy this approval is reference as “designated approval authority.”

Travel authorization and/or reimbursement for Executive Director must be approved by the Chief Financial Officer.

All requests for reimbursement must be reviewed for reasonableness. Authorizations should not be approved on any request if there is a reason to believe that the expenditures are inappropriate or extravagant.

509.03.00 PERSONAL FUNDS. Travelers should review reimbursement guidelines in the Agency’s Financial Procedures Manual before spending personal funds for business travel to determine if such expenses are reimbursable. The Agency reserves the right to deny reimbursement of travel related expenses for failure to comply with Agency policies and procedures.

Agency employees are strongly encouraged not to use personal funds to pay any travel expenses on behalf of prospective staff, parents, or board members. Travelers who use personal funds to facilitate travel arrangements will not be reimbursed until after the trip occurs and review of the expenditures has been completed by the Chief Financial Officer or his or her designee.

509.04.00 TRAVEL INCENTIVES. Agency travelers may accrue frequent flyer miles for Agency related travel. In accordance with this travel policy, any accrued miles must be used for Agency related business travel. Frequent flyer miles cannot be used to upgrade tickets to first-class. Accrual of hotel points, rental car company enticements and other inducements in connection with Agency related travel are prohibited.

509.05.00 SPECIAL TRAVEL CIRCUMSTANCES.

509.05.01 SPONSORED PROJECTS AND GRANT TRAVEL. Travel funded through sponsored projects or grants is subject to federal/state regulations and/or the terms and conditions of the agreement. All such travel arrangements must be coordinated through appropriate administrative department and approved by the Chief Financial Officer or assigned Accountant Program Manager.

- Administration of Youth and Families/Head Start, Stanislaus County Office of Education and California Department of Education has specific terms and conditions to approve travel, specifically out of state travel. Refer to the appropriate contract prior to making travel arrangements and seek approval from the Chief Financial Officer or assigned Accountant Program Manager prior to making any obligation of travel.

For example, Head Start, Stanislaus County Office of Education, and California Department of Education have specific terms and conditions to approve travel, specifically out of state travel. Refer to the appropriate grant agreement prior to

making travel arrangements and seek approval from the Chief Financial Officer or assigned Accountant Program Manager prior to making any obligation to travel. Reimbursement policies and procedures are applicable to the entire agency. Specific departments may, as a matter of sponsored project and grant travel, have policies that are more restrictive in their requirements. Travelers in those departments are expected to adhere to sponsored project and grant travel guidelines when traveling on behalf of their department.

- 509.05.02 PERSONAL TRAVEL. Travelers may combine personal travel with Agency travel as long as the official trip serves a valid and authorized Agency purpose. The basic rule is that the traveler pays any and all additional costs of the personal portions. The traveler also has full responsibility and liability for any events that occur during personal portions of the trip. If personal travel occurs during normal work hours/schedule, the traveler must identify such time as vacation, administrative leave time, or time off without pay on his/her payroll timesheet. In addition, if the traveler changes his/her original travel itinerary, the appropriate supervisory personnel must be notified and the traveler must receive authorization.
- 509.05.03 PARENT, BOARD MEMBER OR VOLUNTEER TRAVEL. Parents, board members or volunteers traveling on behalf of the Agency and incurring reimbursable expenses shall adhere to these policies.
- 509.05.04 CONSULTANTS. Consultants are responsible for their own travel itinerary. Travel cost associated with consultant's service must be defined in the consultant's contract language prior to releasing funds.
- 509.06.00 TRAVEL ADVANCES. For expenditures other than those associated with air travel, funds will be advanced for upcoming travel only upon receipt of a completed and properly approved meeting or travel authorization (Form 10) and request for travel advance and for a minimum amount of \$50. Travel advances are generally limited to per diems. Otherwise travel will be reimbursed after travel is completed. Travel advances are to be used only for the purpose intended. Travel expenses are to be made in accordance with the agency's travel policies as explained later in this section.

Employees receiving travel advances are required to sign for the advance signifying their acknowledgement of, and agreement to, these policies. Employees receiving travel advances must submit an expense report within seven (7) days of returning from travel. Any outstanding advances may be deducted from an employee's next paycheck or reimbursed directly from employee to agency.

- 509.07.00 COMMERCIAL AIR TRAVEL. Commercial air travel expense is on the basis of actual cost incurred by the traveler using normally traveled routes. All business travel will be at the most economical class of service. The Agency's designated travel agent can make travel arrangements. Prior to booking travel through the agency's travel agent, the traveler should conduct an on-line search to ensure the Agency receives the most cost-effective fares, except when this fare would:
- a. Require roundabout routing,
 - b. Require travel during unreasonable hours,
 - c. Excessively prolong travel,

- d. Result in additional costs that would offset the transportation savings, or
- e. Offer accommodations not reasonable adequate for the traveler's medical needs.

Airfare cannot be purchased from online travel sites, such as Travelocity, Expedia, Orbitz, etc., as these sites often do not provide necessary receipt documentation or procedures required by the Agency's travel and reimbursement policies. However, airline tickets may be purchased from an airline carrier's website. Air carrier selection cannot be biased by any traveler's frequent flyer affiliation. The lowest cost air travel will take precedence over frequent flyer programs. Frequent flyer bonuses will be retained by the Agency. Often a significant savings on airfare will result from booking a flight with a Saturday stay-over. Many conferences and meetings commence on Sunday or Monday to take advantage of this factor. It is the Agency's policy to authorize Saturday stay-over to the extent that resulting savings in airfare are greater than the additional cost incurred for hotel, car rental, per diem, etc. Travelers should provide documentation of the total cost comparison savings with the Travel Authorization Form. The Agency will issue payment for commercial air travel. Any personal travel causing an increase in airfare will be reimburse to the Agency by the traveler at the time the reservation is made. Payments for checked luggage and other airline fees may be included with the travel advance request or reimbursed upon receipt of the appropriate documentation. The cost of the baggage fees required by airlines to either check or carry-on luggage is allowable and reimbursable. Those travelers who receive an advance are reminded that they must submit their travel receipts upon return.

509.08.00 VEHICLE USAGE. When an employee is required to travel 150 or more miles to attend a conference, training, or meeting for Agency purposes, and the form of transportation is an automobile, the employee should use first, an agency motor pool; or second, use of a rental car, at agency expense, instead of his/her personal vehicle if the resulting cost of the rental provides significant savings to the Agency. (See Car Rental Procedures to determine use of a personal vehicle versus a car rental.)

509.08.01 CAR RENTAL. Travelers may rent vehicles when other transportation is not available or when such use will result in saving of cost and time. Travelers are encouraged to choose compact or mid-sized cars whenever possible, unless safety considerations require a larger vehicle and should be approved by a Program Manager. The Agency has negotiated discounted rates and the appropriate administrative office will make rental reservations in the Agency's name. Travelers should see the best rental rate available at the time of booking. Employees required to rent without prior reservations should always request the best currently available rate.

509.08.02 CAR RENTAL PROCEDURES

- A. Before requesting use of a rental car, the traveler must analyze the cost effectiveness of using a personal vehicle versus using a rental car. The traveler must determine what the mileage reimbursement would be for use of a personal vehicle and determine the cost of the rental car for the number of days for which it will be needed, including the cost of fuel. After making the cost analysis, the traveler must use the method that is more cost effective to the Agency.

- B. If it is determined that use of a rental car is required, the employee must submit a Rental Car Request to the Program Manager. The Program Manager or designee will make the arrangements for the rental car. The traveler must be on the Agency's automobile insurance policy to utilize a vehicle rented through the Agency.
- C. Employees must possess a current, valid California Driver's License and must also provide proof of the minimum public liability insurance coverage mandated by the State of California as required at time of employment.
- D. The rental car should only be used for Agency business; however, employees may use the rental car to travel to eat if there are not any reasonably-priced restaurants located within walking distance.
- E. Insurance: Car rental agencies may ask the renter either to purchase or to decline liability and/or collision insurance. The Agency carries both liability and collision insurance, so the Agency's authorized renter should decline any insurance offered by the car rental agency.
- F. Employees must make careful and thorough inspection of the rental car before signing for the vehicle to ensure the agency is not held liable for any prior damage to the vehicle.
- G. Payment Method: Agency will issue payment for rental car.

509.08.03 USE OF PERSONAL VEHICLE. Travel by personal vehicle may be desirable to save time, to transport equipment or to reduce costs when a number of persons are traveling to the same destination together. The current mileage reimbursement rate, commensurate with the IRS mileage rate, is issued annually by the Agency's fiscal Department. This rate is intended to cover all transportation and operating costs including auto insurance. Personal vehicles may not be used for agency business unless verification of insurance is on file in the Human Resources Office and supports adequate coverage. Employees' insurance coverage must meet the State of California's minimum liability coverage.

Employees requesting reimbursement should use a travel voucher (Form 12) and should include the following:

- Name, position, and program
- Date
- Purpose of trip
- Starting point
- Destination
- Actual odometer readings (starting and ending)
- Calculation of the reimbursable amount

The Agency will reimburse for mileage traveled in excess of normal commuting miles. The distance from home to the regular work site is commuting mileage and is not reimbursable. The location of prearranged Agency conferences, preservice meetings and wellness events will be considered the regular work site for the day and no mileage reimbursement will be paid for these types of events. Odometer readings must be

reasonable to the distance noted or standard mileage chart. Any significant differences should be supported with an explanation. Mileage to attend job interviews at either the main office or Fresno Program office is not reimbursable either.

When it is necessary for an employee to use their personal vehicle for company business and the travel begins from or ends at their personal residence, the employee will be reimbursed for the shorter of: the distance between the travel site and the normal work site or the travel site and the employee's residence, except for the prearranged types of events notes above.

Example 1: Employee lives in Madera, normally works out of the Fresno office and is attending a training at the Fresno Convention Center. The employee would only be reimbursed for mileage from the Fresno Office to the Fresno Convention Center since the normal commute is from Madera to the Fresno office.

Example 2: Employee lives in Fresno, works at the Gill Ave office in Madera and attends a training at the Fresno Convention Center. Employee travels from home to the Convention center and back home. Mileage reimbursement would be paid for travel to and from the Convention center because it is a shorter distance from the employee's home than it is from the normal work site.

Example 3: Employee commutes 10 miles to their regular work site. During the day the employee travels 25 miles from their work site to various clients' homes and back to their work site. Employee then commutes 10 miles home. The employee can claim the 25 miles driven from the work site to the clients' homes and back to the work site.

Example 4: Employee normally works at the Mariposa Center and attends a Pre-service event at the Madera Fairgrounds. No mileage reimbursement will be paid for this travel since the Madera Fairgrounds will be considered the normal work site for the duration of the Pre-service event.

The Agency maintains a blanket auto liability coverage policy which extends to cover employees on an excess basis, should personal auto insurance limits of coverage be exhausted. The Agency does not provide reimbursement for deductible amounts applicable under personal vehicle coverage. Personal vehicle coverage is primary to any Agency insurance.

509.09.00 LOCAL TRANSPORTATION. Cost of public transportation, airport buses/shuttles and limousines including taxis are acceptable for service to and from airports and railroad stations, between appointments, and between hotels and meeting locations. Advancement of funds will be made, if possible, with documentation of estimated costs. However, receipts are required and must be submitted within seven days upon completion of travel. If receipts are not turned in, the advanced funds must be returned to the Agency unless the Employee can establish to the reasonable satisfaction to the Agency that the funds were used in connection with Agency-related travel.

509.10.00 LODGING. Travelers should use standard accommodations at reasonably priced commercial class hotels and motels when making reservations. Any available discounts should be utilized and requested by the traveler such as nonprofit, government or corporate rates. As with airline travel, lodging accommodations may not be booked using online travel sites such as Travelocity, Expedia, Orbitz, etc., as these sites do not provide the necessary receipt documentation. A hotel receipt must be obtained directly from the hotel to substantiate all lodging expenditures.

The Agency will pay for the cost of a single room unless a larger room is shared with another employee on Agency business. Travelers of the same sex are encouraged to consider sharing rooms; however it is up to the discretion of Executive Director, Chief Financial Officer, Program Managers or Head Start Director and dependent on the available travel budget. The exception to this rule is that the Executive Director, Chief Financial Officer, Program Managers, and Board members are not required to share a room.

Documentation of such situations should accompany the hotel receipt. Expanded accommodations for family members and/or guests are the responsibility of the employee and are non-reimbursable.

Normally, reservations will guarantee a late arrival. If the employee is unable to honor the reservation, it is the employee's responsibility to ensure that the room is canceled in compliance with the cancellation terms established by the hotel. The employee may do this by contacting the Agency personnel that booked the reservation, or by calling the hotel directly. If you call the hotel directly, be sure to obtain the name of the hotel staff member handling the transaction and the cancellation number.

The Agency will pay by check or credit card for lodging cost. A check request must be submitted at least 10 days in advance or cost should be put on an Agency credit card. In some instances, the hotel may require that payment be received a minimum number of days before the arrival date. The traveler or employee making the reservation is responsible for confirming the payment deadlines of the hotel. If time does not permit, then the Agency credit card will be used. When a reservation is booked for an employee who is not an Agency credit card holder and the Agency credit card will be used, a credit card authorization form must be requested from the hotel, completed and faxed to the hotel prior to the arrival date.

Reimbursement will not be made for employees staying with friends or relatives.

509.10.01 METHOD OF PAYMENT. The Agency will pay by credit card or check for lodging cost. Check request must be submitted 10 days in advance or the cost should be put on an Agency credit card.

- In some instances, when paying with an agency check, the hotel may require payment to be received and processed a certain number of days prior to arrival date on the reservation. The traveler or employee making the reservation is responsible for confirming the payment deadlines with the hotel when making the reservation. If there is not sufficient time for the processing of an agency check, then an agency credit card will be used.

- When a reservation is made for an employee who is not an agency credit card holder and the lodging will be paid with an agency credit card, a credit card authorization form must be requested from the hotel and completed and faxed to the hotel prior to the arrival date.

509.11.00 MEALS. Travelers will be reimbursed for meal expenses while traveling on Agency business, except for travel not involving an overnight stay. Travel from one agency office or worksite to another or within the Agency's operational area will not be entitled to meal per diem.

509.11.01 MEAL ALLOWANCE. The per diem allowance for meals shall comply with IRS regulations as designated by high and low cost areas. Receipts are not required for per diem (except as noted below). Refer to the CAPMC Financial Procedures Manual for per diem rates.

- However, travel under the California Department of Education (CDE) or other state funded program requires that meal reimbursement is based on the actual expense receipts up to the maximum allowable reimbursement. Meal receipts, when required should be the actual, detailed receipt, not the credit card receipt. The credit card receipt does not provide enough detail.
- Specific funding sources may have more restrictive meal reimbursement policies that supersede the guidance below. Contact your Program Manager for guidance when traveling on Agency Business.

509.11.02 AGENCY MEAL PER DIEM WITH OVERNIGHT STAY: Unless other conditions, meal per diem shall apply as follows:

- A. Travel commencing before 7:00 a.m. shall receive breakfast per diem.
- B. Travel commencing prior to noon shall receive lunch per diem.
- C. Travel extending beyond 6:00 p.m. shall receive dinner per diem.
- D. If meal is provided by the conference, per diem will not be made.
- E. Continental breakfast is not considered a meal.
- F. When a meal is offered in conjunction with the meeting/conference and it is in excess of the limits above, the Executive Director may approve the charge only when verifiable by an agenda or notice of the meeting where the meal and price are itemized. Otherwise, if the employee chooses to attend the meal, the excess amount of the cost will be at the employee's own expense.
- G. A Travel Expense/Reimbursement Claim form must be submitted for meal per diem if an advance was not requested or if traveling under the CDE or other state funded programs.
- H. Personal entertainment and alcohol are not reimbursable and should not be on receipts submitted for reimbursement.

- 509.12.00 EXPENSES ON BEHALF OF OTHERS. Ordinary and necessary business expenses directly related to Agency business incurred on behalf of others, including but not limited to food, beverages and refreshments will be reimbursed. Expenses for personal entertainment and alcohol are not reimbursable. To be considered nontaxable, the Internal Revenue Service requires that the names of persons entertained and the business purpose be shown on expense reports requesting reimbursement. Original receipts must be provided which document the date, location, event, cost, general business purpose, and names and affiliations of person in attendance.
- 509.13.00 MISCELLANEOUS EXPENSES. An employee will be reimbursed for miscellaneous expenses associated with business travel not specifically addressed in the above categories. Examples include parking and tolls. Receipts are required for expenses. The Agency is not responsible for any parking tickets and/or towing expenses incurred by the employee during travel on agency business, unless towing expenses are due to mechanical failure of an agency vehicle or agency-provided rental vehicle. No personal entertainment (i.e. in room hotel movies, room services, etc.) will be reimbursed.
- 509.14.00 TRAVEL TIME COMPENSATED. Federal and state law counts time spent attending lectures, meetings, and training programs as hours worked unless all of the following apply:
- A. Attendance is outside the employee's regular working hours;
 - B. Attendance is voluntary;
 - C. The program attended is not directly related to the employee's job. A program is deemed directly related if it is designed to make him/her handle his/her job more effectively as distinguished from training the employee for another job or a new or additional skill; and
 - D. The employee does not perform any productive work.
- 509.15.00 OVERNIGHT TRAVEL OUT OF TOWN. If an employee's duties require the employee to travel out of town overnight, travel time during the employee's normal working hours (on both normal working days and days that are normally his/her days off) is counted as hours worked. However, the employee's lunch and dinner periods will not be considered hours worked. If a non-exempt employee performs required work while traveling during time period other than normal working hours, the time involved will be counted as hours worked.
- 509.16.00 DOCUMENTATION. Lodging and travel expenses require supporting documentation. Such documentation is required to be attached to the travel expense claim form and submitted to the Fiscal Department within seven days of the end of the trip. At the conclusion of a CAPMC business trip, agency staff, parents, policy council/ committee members, board members and volunteers that have incurred business-related expenses should complete a travel expense claim (Form 11) in accordance with the following policies:

1. Documentation must justify that participation of the traveler is necessary and costs are reasonable and consistent with CAPMC's travel policy
2. Identify each separately incurred business expense (i.e., do not group all expenses associated with one trip together).
3. With the exception of tips, tolls, reimbursed mileage, and per diems, all business expenses must be supported with original invoices/receipts. CAPMC will reimburse employees at the per diem rates noted in a prior section for the location which they travel. Therefore, meal receipts are not required except for business entertainment which is addressed in item 9 below. If the conference or meeting which the traveler attends provides a meal, the value of that meal as determined by the CAPMC per diem rates will not be paid.
4. Contractor receipts/ invoices must be submitted for all lodging and any expenditure other than meals. Credit card charge slips do not represent adequate supporting documentation a hotel receipt must be obtained to substantiate all lodging expenditures.
5. For airfare, airline-issued receipts should be obtained, including checked baggage and other airline travel fees. If a traveler fails to obtain a receipt, other evidence must be submitted indicating that a trip was taken and the amount paid (for example, a combination of an itinerary, a credit card receipt, and boarding passes).
6. Mileage may be reimbursed at the standard federal rates currently in effect, as published each year by the IRS.
7. General ledger account coding must be identified for all expenditures.
8. For all meals and other business expenditures other than per diem, the following must be clearly identified:
 - A. Names, titles, agencies, and business relationships of all persons
 - B. The business purpose of the meal or other business event (topics discussed, etc.)
 - C. Meal receipts should be the actual, detailed receipt, not the credit card receipt. The credit card may not provide enough detail.
9. All expense reports must be signed and dated by the employee.
10. All expense reports must be approved by the employee's Program Manager.
11. Only one expense report form should be prepared for each trip.

An employee will not be reimbursed for expense reports not meeting the preceding criteria. If the expense report results in a balance due to CAPMC (as a result of receiving a travel advance greater than actual business expenditures), the employee must attach a check or sign a statement indicating authorization to settle the balance through a payroll deduction. If the expense report results in a balance due to the employee, the employee will be reimbursed through the next schedule employee reimbursement date.

No further travel advances will be issued to any employee who has an outstanding balance due to CAPMC from previous business trips.

509.17.00 LOST AFFIDAVITS. Employees authorized to travel should be responsible to handle Agency funds in a professional manner. It will be the obligation of the traveler to obtain duplicate copies if documents are lost.

- 509.18.00 SUMMATION. Travel costs are closely scrutinized by Agency auditors. Therefore, this policy must be adhered to by employees. If an employee clears his/her advance and reports expenses on the first day he/she returns, he/she is more likely to receive full reimbursement and will not be put in a position to rely on his/her memory to “re-create” the expenditures. This will also enable the Accountant/Program Manager to clear the advance and record costs on a timely basis.
- 509.19.00 PROCEDURES. Refer to the Agency’s Financial Procedures Manual for detailed procedures regarding travel for agency business.
- 509.20.00 NON-REIMBURSABLE EXPENSES. An employee is personally responsible for payment of the following travel expenses:
- Business expenses not substantiated by original receipts/documentation required by Agency policy such as:
- First-class travel, or other seating, above the coach level
 - Purchase of flight insurance
 - Personal entertainment
 - Personal purchases of goods and services
 - Airline clubs
 - Rental of luxury or sport car models
 - Haircuts
 - Baby-sitting
 - Traffic fines
 - Hotel laundry service
 - Hotel valet service
 - Personal phone calls
 - Hotel amenities (in-room movies, exercise facilities)
 - Cost incurred by failure to cancel reservations (hotel or transportation)
- 509.21.00 VIOLATION OF POLICY. Violation of the policy will result in progressive discipline, up to and including involuntary termination.

Applies to: Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

In accordance with the California Constitution, which grants California citizens an absolute right to privacy, the CAPMC has adopted this policy in order to secure criminal offender record information.

Information provided by the Department of Justice (DOJ) to this agency is confidential and shall not be disseminated to any other person or agency not authorized by law. A violation of this policy can be considered a misdemeanor (Penal Code Section 11142).

POLICY GUIDELINES

- 510.01.00 CUSTODIAN OF RECORDS DUTIES.
- 510.01.01 FINGERPRINT BACKGROUND CLEARANCE. All employees with access to Criminal Offender Record Information (CORI) will have a fingerprint background clearance record check completed through the DOJ as required by California Code of Regulations Section 703 (d) prior to the submission of fingerprints for employment, licensing, certification or volunteer purposes.
- 510.01.02 EMPLOYEE STATEMENT. All employees with access to CORI will have a signed "Employee Statement Form" on file acknowledging an understanding of laws prohibiting its misuse.
- 510.01.03 TRAINING. All employees with access to CORI will be trained in the secure handling, storage, dissemination and destruction of CORI.
- 510.01.04 CORI MANAGEMENT POLICY. This Agency has a written policy for securing access, storage, dissemination and destruction of criminal record information. This policy includes the steps to be taken to prevent unauthorized access to CORI maintained in Agency files.
- 510.01.05 LOCATION OF CORI. The information provided by the DOJ will be maintained in a secured area/locked cabinet separate from the employee's personnel file and be used only for employment purposes.

- 510.02.00 AUDIT. The DOJ may conduct audits of the authorized persons using CORI to ensure compliance with state laws and regulations. (Section 702(c) California Code of Regulations)

- 510.03.00 NOTIFICATION TO DOJ. The Agency will notify the DOJ with regard to any change of agency name, address, telephone number, fax number, Custodian of Records or contact person.

- 510.03.01 The “No Longer Interested Notification Form” will be sent to DOJ, when applicable.

- 510.03.02 The Agency will send an updated Live Scan Subscriber Agreement form to DOJ signed by new Agency official, when applicable.

Applies to: Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The CAPMC has developed this policy to meet the requirements of the State of California, Department of Justice, Division of California Justice Information Services because it receives Criminal Offender Record Information (CORI).

To ensure the suitability of individuals accessing confidential criminal history records, anyone with access to CORI shall be fingerprinted and processed through the California Department of Justice (DOJ).

The overall responsibility for the administration of this policy rests with the Human Resources Director.

POLICY GUIDELINES

- 511.01.01 RECORD SECURITY. Any questions regarding the release, security and privacy of Criminal Offender Record Information (CORI) are to be resolved by the Human Resources Director.
- 511.01.02 RECORD DESTRUCTION. It is recommended that the state summary of CORI obtained for employment, licensing, or certification purposes be destroyed once a decision is made to employ, license or certify the applicant. The Agency will destroy any information received from the DOJ.
- 511.01.03 RECORD DISSEMINATION. CORI shall be used only for employment purposes.
- 511.01.04 RECORD STORAGE. CORI shall be securely maintained and accessible only to the Human Resources Director or his/her designee who are committed to protect CORI from unauthorized access, use or disclosure.
- 511.01.05 RECORD REPRODUCTION. CORI shall not be reproduced for secondary dissemination.
- 511.01.06 TRAINING. The Human Resources Director shall understand and enforce this policy, be fingerprinted and have a criminal history clearance, and have on file a signed copy of the Employee Statement Form (which is part of the Security policy on CORI) which acknowledges an understanding of laws prohibiting misuse of CORI.

- 511.01.07 PENALTIES. Misuse of CORI is a criminal offense. Misuse of CORI may result in criminal or civil prosecution and/or administrative action up to and including loss of access to information maintained by the DOJ.

- 511.01.08 PROGRESSIVE DISCIPLINE. Any employee who has been found to have violated this policy will be subject to progressive discipline, up to and including termination.

Applies to: Employees

Effective:
Supersedes:

POLICY

CAPMC is required by California law to explain to employees, directors, officers, job applicants, candidates, what types of personal information, also referred to as personal data that the Agency may collect. The policy outlines how the Agency may use, safeguard, and shared collected data. This policy is intended to provide notice to individuals regarding personal data in an effort to be compliant with the data privacy laws and regulations of the jurisdictions in which the Agency operates. The policy is reviewed periodically to ensure it accurately captures all types of data collected or any additional or different processing of such data.

CAPMC is committed to protecting the security of collected personal information and will take reasonable physical, electronic and administrative safeguards to help protect the information from unauthorized or inappropriate access or use.

POLICY GUIDELINES

- 512.01.00 COLLECTION OF INFORMATION. In the course of conducting business and complying with federal, state, and local government regulations on matters pertaining employment, tax, insurance, information will be collected. Examples include and not limit to:
- A. Resume or cover letter, previous and/or relevant work experience, education, transcripts, Information from skill assessments, interviews and phone-screenings.
 - B. Letters of offer and acceptance employment.
 - C. Where permitted by law and applicable, information from credit and criminal background checks, the results of biometric, drug and alcohol testing, screening, health certification, driving license number, vehicle registration/insurability, and driving history.
 - D. Date of hire, date(s) of employment change(s), work history, technical skills, educational background, references, professional certifications, language capabilities, and training records.
 - E. Name, gender, home address and telephone number, date and place of birth, marital status, employee identification number and emergency contacts.
 - F. Height, weight and clothing size, photograph, videos, physical limitations and special needs.
 - G. Residency and work permit status, military status, nationality and passport information.
 - H. Social security or other taxpayer/government identification number.
 - I. Payroll information, banking details.
 - J. Wage and benefit information.

- K. Retirement account information, health and welfare benefits, and other benefits information including the gender, age, nationality and social security or other taxpayer/government identification number for any spouse, minor children or other eligible dependents and beneficiaries.
- L. Records of work absences, sick pay, vacation/paid time off, entitlement and requests, salary history and expectations, performance appraisals, letters of verification, disciplinary, and grievance procedures.
- M. Information required the Agency to comply with laws, the requests and directives of law enforcement authorities or court orders, such as child support and debt payment information.
- N. Acknowledgments regarding policies, including personnel policies and procedures, code of ethics and business conduct, computer systems, internet and electronic communication use.
- O. Information captured on security systems, including closed circuit television (CCTV) and key card entry systems.
- P. Voicemail, e-mails, correspondence, documents, and other work product and communication created, stored or transmitted using the Agency's network, applications, devices, and computer or communication equipment.
- Q. Date of resignation or termination, reason for resignation or termination, information relating to administering termination of employment.
- R. Information relating to any previous applications you may have submitted to the Agency and/or any previous employment history with the Agency.
- S. Medical records relating to claims for workers' compensation, etc.

512.02.00 USE OF THE PERSONAL INFORMATION. Collected data is used to manage all aspects of employees' employment relationship, including and not limit to the establishment, maintenance and termination of employment relationship. Uses include:

- A. Determining eligibility for initial employment, including the verification of references and qualifications
- B. Administrating pay, benefits, business travel, and expenses reimbursements.
- C. Processing employee work-related claims.
- D. Establishing training and/or development requirements.
- E. Monitoring absences.
- F. Conducting performance reviews and development programs.
- G. Gathering evidences and documentations for disciplinary action or termination.
- H. Investigating and responding to claims.
- I. Establishing a contact point to the next of kin or beneficiary details in the event of an emergency.
- J. Complying with applicable labor laws or employment statuses.
- K. Carrying out other purposes as part of the Agency's business activities.

512.03.00 SHARING PERSONAL INFORMATION. The Agency may share personal information with employees, vendors, contractors, consultants and other third parties who require needed information to assist us with establishing, managing or terminating employment relationship, including parties that provide products or services to the Agency on the

Agency's behalf or business entities collaborate with the Agency in the provision of products or services to employees. The Agency may share personal data with business entities when accessing certain information technology and data processing services during operations. Therefore, the personal data may be collected, used, processed, stored or disclosed in jurisdictions outside of where the Agency operates.

Business entities must abide by the Agency's privacy policy when accessing shared personal data in a consistent manner with the use and disclosure provisions of established policy, laws and regulations of the jurisdiction where the Agency operates. Personal data may be disclosed in the following manners:

- A. Disclosing as permitted or required under applicable laws or regulatory requirements.
- B. Complying with valid legal processes, such as search warrants, subpoenas, or court orders.
- C. Reporting operational program activities.
- D. Seeking professional advisers and consulting with legal counsel and human resources professionals.
- E. Defending the Agency's rights and properties, including the defense of legal or administrative claims (actual, threatened or asserted).
- F. Protecting the safety of employee(s) during emergency or necessary situations.
- G. Following given consent.
- H. Personal information is available publicly.

California Civil Code Sections 1798.115(c), 1798.130(a)(5)(c), 1798.130(c), and 1798.140 indicate that organizations should disclose whether the following categories of personal information are collected, transferred for "valuable consideration," or transferred for an organization's "business purpose" (as those terms are defined under California law). The table below indicates the categories of personal information we collect and transfer in a variety of contexts. Please note that it may refer to types of information that we collect and share about people other than yourself. For example, while we collect the bank account information of our current employees, we do not collect the bank account information of applicants that have not yet been hired.

Category of Personal Information	Collected by CAPMC	Shared with Third Party Business Entities
Audio, electronic, visual, thermal, olfactory, or similar information	✓	✓
Bank account number	✓	✓
Biometric Information	✓	✓
Characteristics of protected classifications (age, sex, race, ethnicity, disabilities, etc.)	✓	✓
Driver's License Number / government issued ID	✓	✓
Education	✓	✓
Email address	✓	✓
Employment	✓	✓
Employment history	✓	✓
Health Insurance Information	✓	✓
Identifiers (name, alias, etc.)	✓	✓
Insurance policy number	✓	✓
Medical information	✓	✓
Other financial information	✓	✓
Passport Number	✓	✓
Postal Address	✓	✓
Signature	✓	✓
Social Security Number	✓	✓
Telephone Number	✓	✓

512.04.00 SECURITY AND DATA INTEGRITY. The Agency will take reasonable physical, technical and administrative safeguards to protect personal information against the risk of loss, misuse, unauthorized access, disclosure, alteration and destruction. The Agency will take reasonable precautions to ensure personal data is used only in ways that are compatible with the purposes for which the data was collected or authorized by the individual.

In the event that the Agency is required by law to inform employees of a breach to personal information, the Agency may notify you electronically, in writing, or by telephone.

512.05.00 RETENTION OF COLLECTED INFORMATION. The Agency will retain personal information only for as long as it is appropriate and necessary to fulfill the purpose for meeting any legal, accounting or other reporting requirements or obligations.

512.06.00 UPDATING PERSONAL INFORMATION. The Agency attempts to ensure that collected personal information is accurate, current and complete. If employees believe their information is incorrect, incomplete or outdated, they may request revisions or correction of that information.

If it is determined that personal information is inaccurate, incomplete or outdated, the Agency will use reasonable efforts to revise it, and when necessary, will use reasonable efforts to inform employees, vendors, contractors, consultants and other third parties, which were provided with inaccurate information, so records in their possession may be corrected or updated.

512.07.00 ACCESS TO INDIVIDUAL PERSONAL INFORMATION. Employees can request to access, rectify, or delete personal information maintained by the Agency. Employees will contact the Human Resources Director for their requests. All requests must be in writing clearly indicate what specific personal information you want to access, rectify or delete. When requesting to access, rectify or delete personal information, please note that the Agency may request specific information from employees to enable the Agency's representatives to confirm the identities and rights to access, rectify or delete, as well as to search for and provide employees with the personal information that the Agency holds. If an assistance is needed in preparing requests, please contact the Human Resources Office.

Individual's right to access, rectify or delete the personal information is not absolute, as there are instances where applicable laws, regulations, requirements prohibit the Agency to act. Furthermore, the personal information may have been destroyed or erased in accordance to the record retention obligations and practices. In the event the Agency cannot provide individual to access, rectify, or delete personal information, the Agency will provide reasons subject to legal, regulatory or administrative restrictions.

512.08.00 RESOLVING CONCERNS. If you have any questions about how the Agency manages personal information, please contact the Human Resources Director. Furthermore, employees may report concerns or complaint, including information about potential data breaches involving personal information to the Executive Director or Chief Financial Officer.

Employees may also anonymously report concerns or complaints by calling ethics hotline at 877-453-7244 or contacting www.capmc.ethicspoint.com.

Applies to: Employees (Madera/Mariposa Regional Madera Migrant/Seasonal Head Start collective bargaining members, refer to Collective Bargaining Agreements or Memoranda of Understanding with Unions such as SEIU

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The benefits that an employee is eligible for are determined by the class category of the employee. An employee is categorized by employment class. Each employment class is eligible for specific benefits as determined under each particular benefit.

Unless otherwise noted in section 601.01.01, provisional, temporary, substitutes, part-time regular, consultants, and independent contractors are not eligible for the benefits described herein. Employees who have regular status in the Agency, but may be in a provisional position, are eligible for the benefits determined by the classification.

POLICY GUIDELINES

601.01.00 HEALTH INSURANCE. The Agency provides insurance coverage for medical, dental, vision, and life through various policies. New employees wishing to enroll in a plan for themselves and/or their dependents must do so within 30 days from the date of employment or during an open enrollment period.

601.01.01 ELIGIBILITY. Eligibility for health insurance coverage is determined by employment class and the provision of CAPMC group health insurance policy(ies). The following indicates the employment class eligible for specific health insurance coverage:

Medical/Dental/Vision/Life Insurance/Employee Assistance Program (EAP):

Probationary, Regular, and Provisional with Benefits Employees (30 or more hours per week)

Employees may be eligible for medical coverage prescribed under the Affordable Care Act.

601.01.02 MAXIMUM BENEFIT. The Agency will spend a maximum amount per employee per month as set by the Board of Directors for medical/dental/vision/life coverage for all eligible employees who qualify while actively employed by the Agency. The plan is a contributory plan and allows employees to decline coverage when they have other

coverage. This benefit can change at the discretion of the Agency's Board of Directors and is subject to limitations set by the funding terms and conditions of CAPMC grant awards.

- 601.01.03 PREMIUM LIMITS AND EMPLOYEE CONTRIBUTIONS. The Agency has set limits on the amounts that it will pay for both employee and dependent coverage. In the event that costs continue to rise, employees may need to make contributions to keep the coverage in force. These limits are subject to change at the discretion of the Board of Directors. These contributions shall be made through payroll deduction.
- 601.02.00 DECLINATION OF BENEFITS. Employees who decline the insurance benefits (this includes medical and/or dental, vision and life) will have an additional amount set by the Board of Directors contributed to their 403(b) Retirement Plan. This amount cannot be paid out in cash to any employees. Eligible employees must meet the requirements for the employer's contribution in the 403(b) plan, enroll in the 125 Flexible Benefits Plan, and show proof of other insurance each year.
- 601.02.01 CONTINUATION OF BENEFITS. If an eligible employee who does not meet the qualifications of FMLA or CFRA (12 months of service and 1,250 hours worked in the previous 12 months) is out on an approved leave of absence or worker's compensation that meets the criteria specified by FMLA or CFRA, the employee will be provided with a continuation of benefits for up to 12 weeks (whether in paid or unpaid status). If the leave meets the criteria for Pregnancy Disability Leave (PDL), the employee will be provided with a continuation of benefits for up to four months while the employee is out on PDL leave. During the leave of absence, the employee is still responsible for his/her share of the employee and dependent (if any) premium cost. All premium costs must be paid by the fifth day of the current month; otherwise, benefits will cease until the employee returns from the leave of absence and follows the normal enrollment process.
- 601.02.02 COBRA BENEFITS. Under COBRA, all employees and their dependents have the right to continue their health insurance, at their own cost, after eligibility ceases. Employees should contact the Human Resources Office regarding continuation coverage options and eligibility.
- 601.02.03 TERMINATION OF BENEFITS. Medical, dental, vision, and life insurance will cease after the last day of the month in which an employee is considered an active, eligible employee. The Agency will not cover the cost of the premium for an employee during an approved unpaid leave of absence after the initial 12 weeks of the leave (or four months if PDL leave). An employee's leave of absence under FMLA or CFRA is covered in Policy 606.00.00.
- 601.03.00 INTEGRATION OF LEAVE BALANCES. An employee who is on an approved leave of absence and receiving compensation from another source (i.e. State Disability Insurance, Paid Family Leave, Worker's Compensation, etc.) must elect to use (in the following order) accrued sick and vacation leave, management leave, and/or holiday

float to supplement his/her other compensation, not to exceed the amount the employee would normally receive for his/her budgeted hours during a pay period. If there is a waiting period required by the other source of income, an employee may receive up to their budgeted hours allowed during the applicable waiting period. Thereafter, the employee will use two hours per day of their available leave balances to supplement their compensation. Absences in worker's compensation cases of less than three days may be charged to sick leave or vacation; in cases of more than three days, the Agency's worker's compensation insurance will compensate the employee as set forth in the terms of the workers' compensation policy and state law (e.g., the employee is temporarily totally disabled).

- A. Employees will be provided an Integration Leave Benefits form with the leave of absence request packet; employees are responsible for submitting the form with the leave of absence request.
- B. Once the employee signs and returns the Integration Leave Benefits form, the employee will submit timesheets to his/her supervisor according to the payroll calendar.
- C. Use of accrued leave will begin with the date of the employee's leave of absence.
- D. An employee will use available leave balances in the order described above until the employee has exhausted his/her available balances or returns to work.

601.04.00 SOCIAL SECURITY. All employees are required by law participate in and contribute to FICA and FICA/Medicare insurance.

601.05.00 DISABILITY INSURANCE. All employees, including temporary and contract workers, but excluding independent contractors, are covered by State Disability Insurance for off-the-job disability. Benefits provide "wage replacement" income to help defray the income loss resulting from illness or an injury that is not work-related. The local Employment Development Department provides applications and information regarding the terms, conditions and eligibility for disability insurance.

601.06.00 RETIREMENT. The Agency's retirement plan is a 403(b) plan. Employees are eligible to make elective contributions to their 403(b) plan upon employment. To participate in the Employer's contribution, employees must complete one year of eligibility service by working 1,000 paid hours and be at least 21 years old. There are only two entry plan dates, January 1st or July 1st, following completion of the eligibility service period. Thereafter, employees must be paid for 1,000 hours during the calendar year to qualify. Please see the Chief Financial Officer for further information or the 403(b) summary plan in Human Resources.

601.07.00 125 FLEXIBLE BENEFITS PLAN. All Agency employees who qualify for health insurance benefits automatically participate in the 125 Flexible Benefits Plan. The plan allows for certain pre-tax expenses such as dependent insurance and child care. Please see the Human Resources Office and the Summary Plan Document for further information.

601.08.00 **WORKER'S COMPENSATION.** The Agency maintains worker's compensation insurance for all employees, including temporary and contract, but excluding independent contractors. Independent contractors must submit proof of Worker's Compensation coverage prior to awarding of a contract with the Agency. The independent contractor's workers' compensation coverage covers the independent contractor and employees for work incurred injuries or illnesses. Agency employees are required to report all on-the job accidents whether or not they seek medical attention. Agency employees who seek medical attention due to a work incurred injury or illness will be referred to an Agency appointed physician or clinic. (See the Human Resources Office for referral to the physician or clinic nearest the work site.) Employees must provide appropriate documentation and verification of all medical treatment or appointments attended in connection with any illness or injury covered by worker's compensation, particularly where the employee is seeking time off for such appointment and treatment. This includes, without limitation, any request to use paid time off (sick pay, vacation pay, etc.). Please note that the Agency does not pay an employee for time spent away from the Agency for medical treatments and appointments other than the initial visit to determine the existence of an industrial illness or injury. Advance notice of such time off should be provided wherever possible, although notices and documentation of the visits or treatment may be provided after visits. Employees should use reasonable best efforts to schedule medical treatments and appointments outside of their regular work schedule wherever possible. There shall be complete compliance with all procedures required by law and recommended by the Agency and carrier. If an employee notices an unsafe work condition, the employee should immediately report it to the employee's supervisor, a Safety Committee member, or the Human Resources Office.

601.09.00 **TEMPORARY DISABILITY DUE TO WORK INCURRED INJURY OR ILLNESS.** Temporary disability compensation is automatically paid at the established rates by worker's compensation as detailed in the worker's compensation policy and state law. Employees may choose to supplement temporary disability pay with accrued compensation time, personal leave, or accrued but unused sick or vacation pay up to the amount of their regular salary. (See Integration of Leave Benefits – 601.03.00 for more information.) If the employee's temporary disability extends past 14 calendar days, the employee will normally be compensated through worker's compensation for the entire period of the temporary disability. In such cases, the employee is responsible for making arrangements to repay the three-day waiting period compensation and the employee's leave balances will be adjusted accordingly.

If at any time an employee's condition has been determined to be permanent and stationary, the Agency will then engage in the interactive process to determine whether the employee, with reasonable accommodation and without undue hardship to the Agency, may perform the essential functions of the job. If the employee is unable to do so, the Agency will discuss with the employee what other options there may be for continued employment or, if appropriate, declare the position vacant.

601.10.00 **STATE UNEMPLOYMENT AND DISABILITY.** As required by state law, all employees participate in State Unemployment and Disability Insurance.

- 601.11.00 EMPLOYEE/EMPLOYER RELATIONS. The Agency acknowledges the importance of recognizing the efforts and accomplishments of its employees. The Agency has established an employee relations program that may provide awards to employees based on cost reduction, longevity, efficient performance, suggestion awards, safety awards and other established criteria, as appropriate. The costs for such awards shall be determined to be reasonable and the criteria for the awards established before the services are rendered. Such costs will be equitably apportioned to all activities of the Agency as allowable by federal, state, and local grant guidelines.
- 601.12.00 EMPLOYER-EMPLOYEE RELATIONS AND EMPLOYEE HEALTH AND WELLNESS. To promote improved employer-employee relations and employee health and welfare, the Agency organizes agency-wide and/or department events and activities such as, health fairs, safety awareness month, annual picnics, employee/employer relations luncheons/dinners, in-house publications, etc. These activities will provide an atmosphere to enhance communication, cooperation and a commitment to the Agency's mission and values leading to a more effective working environment.

Applies to: Employees (Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start collective bargaining members: refer to refer to Collective Bargaining Agreements or Memoranda of Understanding with Unions such as SEIU)

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The purpose of this policy is to provide for pay continuation for specific time periods to eligible employees who are ill or injured and unable to work or who are caring for ill or injured family members, or due to death of certain family member. This policy may also be used if the employee is unable to work due to medical/dental appointments.

POLICY GUIDELINES

602.01.00 ELIGIBILITY. All employees are eligible for sick leave benefits.

602.01.01 HEALTHY WORKPLACES, HEALTHY FAMILIES ACT OF 2014. This law provides that any employee who works for the agency for 30 or more days within a year from the commencement of employment is entitled to paid sick days for prescribed purposes, to be accrued at a rate of no less than one hour for every 30 hours worked subject to a maximum usage of three work days (normally 24 hours) per calendar year. An employee working under temporary, contracted, provisional without benefits, or external substitute status would be entitled to use accrued sick days beginning on the 30th business day of employment.

602.02.00 SICK LEAVE ACCRUAL. Sick leave shall be accrued at the rate of one workday for each calendar month over 26 bi-weekly pay periods. This pro-rated basis is calculated on hours paid, not to exceed budgeted hours per week. Employees shall earn sick leave credit at a percentage of hours worked to full-time (40 budgeted hours) employment. For example, the earning rate for a 20 hour per week employee shall be at 50%, a 30 hour per week employee shall be at 75%, a 32 hour per week employee shall be at 80%, etc.

Sick leave is available for use by all employees immediately upon accrual subject to the condition that the employee must be working at least 30 business days before using previously accrued but unused sick leave and follow the guidance in 602.03.00.

In exceptional circumstances, which must be approved by the Executive Director (in the Executive Director's sole discretion based upon the extenuating nature of the circumstances), the Agency may approve the use of accrued but unused vacation pay, or grant an additional personal leave of absence, if an employee needs additional time off following the exhaustion of all available sick leave and other available leaves under state and federal law. Such approval is absolutely discretionary will be made on a case-by-case basis.

Upon use of all sick leaves, the employee may, if desired, request to use accrued vacation time, or request a leave without pay.

602.03.00 SICK LEAVE NOTIFICATION. In the case of an unforeseen sick leave absence, the employee must use reasonable best efforts to notify the employee's immediate supervisor or designee prior to or within one hour after the time set for beginning his/her daily schedule except where it is impossible or impracticable to do so. The immediate supervisor shall provide the phone number to be called. The employee must make reasonable attempts to speak directly to the employee's immediate supervisor or designee. If any employee cannot directly speak with their supervisor or designee, it is an acceptable practice to leave a voicemail and/or email for sick leave notification. When the absence is more than three days, the employee will normally be required to submit a medical certification to his/her immediate supervisor mid- manager, manager, and attach it to his/her timesheet stating the cause of the absence. If the supervisor reasonably believes an individual is abusing sick leave, the supervisor may, after issuing a warning, require the employee to provide a medical certification for less than a three-day absence.

In the case of a foreseeable sick leave absence, the employee must use reasonable best efforts to notify the employee's immediate supervisor or designee at least 10 business days in advance.

Failure to follow established departmental procedures may result in progressive discipline, up to and including involuntary termination unless the absence is due to a condition in which the employee is eligible for FMLA, CFRA, Pregnancy Disability and/or other protected leave, and unforeseen circumstances prevented the employee from providing the advance notice referenced above.

602.04.00 RATE OF PAY WHILE ON SICK LEAVE. Sick leave is compensated at the employee's regular rate of pay up to the budgeted hours. The sick leave pay is coincided to policy 503.08.03.

602.05.00 JUSTIFICATION FOR SICK LEAVE. An employee eligible for sick leave with pay shall be granted such leave for the following reasons:

- A. The diagnosis, care or treatment of an existing health condition for, or the preventive care of, the employee or an employee's immediate family member;
- B. Family Medical Leave or other types of protected leave;

- C. Quarantine Leave: enforced quarantine of the employee in accordance with community health regulations;
- D. “Kin Care” Leave: California law allows an employee to use in any calendar year the employee’s accrued and available sick leave entitlement, in an amount not less than the sick leave that would be accrued during six months at the employee’s then current rate of entitlement, to attend to an illness of an immediate family. Additionally, all paid sick leave accrued under the Healthy Workplaces, Healthy Families Act of 2014 is available to use as “kin care” as defined in this section.

Immediate family is defined as:

Spouse	Parent (Mother/Father)	Child (Daughter/Son)	Brother/ Sister	Grand/Great	Domestic Partners
Husband Wife	Biological Adopted Step Loco Parentis* In-Law Legal Guardian	Biological Adopted Foster Step Legal Ward Loco Parentis* In-Law Legal Ward Foster	Biological Adoptive Step Half In-Law	Parent Child Step In-Law	Registered partner Significant other

* A person who was or is in the position or place of a parent at some time in the employee’s life

Use of Sick Leave for “Designated Person.” As now provided by Government Code Section 12945.2, employees may also use sick leave to care for a “designated person identified by the employee at the time the employee requests paid sick days.” While employees do not have to identify their “designated person” until they request leave, the Agency is allowed to limit workers to one designated person per 12-month period

- E. Necessary medical appointments for the employee or a member of the employee’s immediate family;
- F. Employees may also use paid sick leave if they are victims of domestic violence, sexual assault or stalking, to seek care, counseling, shelter or support services, safety-related measures, or other appropriate relief to help ensure the health, safety and welfare of the employee and/or the employee’s child(ren). In such situations, the Agency reserves the right to require the employee to provide written verification of the reasons for taking the paid time off such as copies of court orders, notices, complaints, applications for temporary restraining orders, etc.

Note: Leave under this policy will run concurrently with leave taken under local, state or federal law, including leave taken pursuant to the Family and Medical Leave Act, the California Family Rights Act and Pregnancy Disability Leave Act.

Sick leave is available for use by all eligible employees.

All requests for use of sick leave should be approved by the employee's supervisor, or if the supervisor is unavailable, the Program Manager, Human Resources or another designated supervisor or individual. An Application for Leave form is available. The Agency reserves the right to require substantiation of illness resulting in absence.

Upon use of all sick leaves, the employee may, if desired, request to use accrued vacation time, or request a leave without pay.

Time paid for sick leave does not count as time worked in calculating overtime for the week.

602.06.00 DETERMINATION ALLOWANCES. Absence for a fraction or part of a day that is chargeable to sick leave in accordance with these provisions shall be charged according to actual time off the job, up to the employee's budgeted hours based on the current work schedule.

- A. An employee who normally works five days per week shall be charged one full day of sick leave for each one full day of absence.
- B. When an employee exhausts all accumulated sick leave and the employee is unable to return to work, the employee may then use his/her accrued but unused vacation, holiday pay, float, or management leave.
- C. Saturdays, Sundays, and holidays occurring during the sick leave period shall not be charged against the accumulated sick leave, unless they are a part of the individual's regular work week.
- D. Violation and/or abuse of sick leave privileges may result in disciplinary action up to and including dismissal. Upon resignation or termination from Agency employment, an employee shall be entitled to receive payment for unused sick leave as described below in Section 602.07.00.
- E. An employee may integrate his/her sick or vacation leave with State Disability, FMLA/CFRA/PDL, or Worker's Compensation benefits including, without limitation, when the employee is out on leave or is required to take time off due to a worker's compensation injury.

Employees may request sick leave by employees who are the victims of domestic violence, sexual assault or stalking, to seek care, counseling, shelter or support services, safety-related measures, or other appropriate relief to help ensure the health, safety and welfare of the employee and/or the employee's child(ren).

- F. Employees may request sick leave in conjunction with domestic violence leave.

G. New and rehired eligible employees begin accruing sick leave on their first day of employment.

602.07.00 COMPENSATION OF SICK LEAVE ON TERMINATION. Upon termination (not layoff) of an eligible employee, unused sick leave will be compensated according to the following schedule:

<u>*Years of Service</u>	<u>Percentage of Accrued Time</u>
0-4	0
5-9	10
10-14	15
15-19	20
20+	35

(*Years of service equal twelve (12) calendar months from date of hire at regular status.)

602.08.00 MAXIMUM SICK LEAVE ACCRUALS. There is no cap on the accrual of sick leave.

602.09.00 REVOCATION OF SICK LEAVE. The Executive Director may revoke the use of paid sick leave time if the employee uses sick leave outside the acceptable standards for sick leave; or if he/she has engaged in private/public work and received compensation while on such leave. An employee will not be penalized if the employee is currently working a second job, and it does not interfere with the Agency and the limitations of the employee. The Agency reserves the right to review such incidents by the Executive Director for extenuating circumstances. This rule applies also to unauthorized work while receiving Worker's Compensation benefits (approved rehabilitation programs are excluded).

602.10.00 ADMINISTRATION OF SICK LEAVE POLICY. Both employees and supervisors are responsible for their involvement.

Employees are responsible for:

- A. Notifying their immediate supervisor or designated individual concerning their absence or tardy to work due to illness or other unforeseen and unplanned tardiness circumstances. All employees will contact the appropriate person as soon as possible before their designated start time and no later than one hour after the beginning of their shift unless unusual, emergency or extenuating circumstances makes it impossible to do so.
- B. If required, obtaining any necessary professional medical as well as other assistance and/or treatment to speed recovery.
- C. Providing satisfactory proof of medical certification and clearance to return to work.

- D. Whenever possible, employees shall schedule medical or dental appointments outside of regular work hours. If this is impractical, employees must make reasonable efforts to provide as much notice as possible to their supervisors by submitting Absence Request Form for foreseeable requests and complete an Absence Request Form when returning from unforeseeable leaves.

Supervisors are responsible for:

- A. Administering policy provisions for employees under their supervision.
- B. Insuring that employees' records are current and accurately reflect their sick leave accrual and use.
- C. Asking employees to submit appropriate medical certification or return-to-work medical clearance documentation.
- D. Asking employees to submit "Absence Request Form" requests for advance medical appointments, or unforeseen leaves.

602.11.00 SICK LEAVE RECORDS. The Fiscal Department of the Agency will maintain sick leave records for each employee, and the records are reflected on each employee's paystubs.

Applies to: Employees (Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start collective bargaining members: refer to Collective Bargaining Agreements or Memoranda of Understanding with Unions such as SEIU

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The purpose of this policy is to provide vacation leave for eligible employees.

POLICY GUIDELINES

603.01.00 ANNUAL VACATION LEAVE. The purpose of annual vacation leave is to enable each eligible employee to return to his/her work mentally and physically refreshed.

Year-round employees, with five (5) or less years of service, must take a minimum of five (5) days of vacation per calendar year. Year-round employees, with greater than five (5) years of service, must take a minimum of 10 days of vacation per calendar year. This minimum vacation must be taken in one unbroken period unless the employee requests otherwise on the leave request form.

603.02.00 VACATION LEAVE ACCRUAL. Vacation leave begins accruing from the first day of work after achieving the initial probationary status; however, employees are ineligible to take vacation during the initial probationary period. If an employee leaves during the initial probationary period, all accrued but unused vacation pay will be paid out at the employee's regular rate.

Non year-round and non-represented employees under the initial probationary status are ineligible to take vacation during their first 60 calendar days. If an employee leaves prior to the 60 calendar days, all accrued but unused vacation pay will be paid out at the employee's regular rate.

603.02.01 ACCRUED VACATION HOURS FOR NON-REPRESENTED HEAD START EMPLOYEES. If, after totaling the accrued vacation hours and credited holidays, a Regional/Migrant/Seasonal Head Start employee does not have sufficient hours accrued to equal his/her normal scheduled work hours of the two forced vacation periods, winter/spring, the employee must take the time off without pay.

Employees in probationary status are allowed to utilize accrued but unused vacation pay during the forced vacation periods after 60 calendar days waiting period.

603.03.00 RATE OF PAY WHILE ON VACATION AND USE OF VACATION PAY. While on vacation, employees shall be compensated at the same salary rate they would have received if they had been on the job except out of classification. Vacation pay may be used to cover any time off that is not covered by sick leave or leave of absence.

603.04.00 PROBATIONARY AND REGULAR EMPLOYEES (40 HOURS PER WEEK). Vacation leave shall be accrued at the following rates:

*Years of Service	Vacation Hours Per Pay Period (Based on bi-weekly payroll)
1-4 years -----	3.69
5-9 years -----	4.62
10-19+ years -----	5.54

(*Years of Service equal twelve (12) calendar months from date of hire at regular status, inclusive of paid status and time in layoff status, as defined in the Agency's Rules and Regulations.)

Those full-time / part-time employees who regularly work less than forty (40) hours per week accrue vacation benefits on a pro-rated basis. This pro-rated basis is calculated on hours paid, not to exceed budgeted hours.

603.05.00 TEMPORARY, PROVISIONAL, AND SUBSTITUTE EMPLOYEES. Temporary, provisional without benefits, and external substitute employees do not accrue vacation leave.

603.06.00 MAXIMUM VACATION LEAVE ACCRUAL. An employee may accumulate up to 280 hours of vacation leave. If at the end of any payroll period an employee's vacation balance reaches 280 hours, the employee will not accrue further vacation leave until the employee's accrued vacation leave balance falls below 279 hours, at which time the employee will accrue vacation leave at his/her regular rate until the employee's accrued but unused vacation leave balance once again reaches 280 hours.

603.07.00 APPROVAL OF VACATION LEAVE REQUEST. Vacation requests in excess of three days shall be submitted a minimum of 30 days in advance. The times at which an eligible employee may take vacation shall be at the discretion of his/her immediate supervisor and the Program Manager or designee.

Vacation will be scheduled with prime consideration that the functions of the Department will be adequately maintained. Whenever two or more employees choose the same vacation period, the matter will be at the discretion of the program manager.

603.08.00 HOLIDAYS/VACATION LEAVE. Holidays falling on an employee's authorized leave period shall not be charged as vacation leave.

603.09.00 VACATION/COMPENSATION TIME PAYOFF. Any eligible employee who resigns, is dismissed, or is laid-off for longer than three (3) weeks shall be paid the hourly equivalent of his/her salary for each hour of accrued but unused vacation pay and

banked holiday pay, based on the pay rate in effect for the employee on the last day worked at the regular pay rate of the primary position classification.

603.09.01 VACATION LEAVE ACCRUAL PAYOUT. If an employee has at least 168 hours of vacation time accrued the employee can submit payout requests of a minimum of 20 hours up to 40 hours to the Fiscal Department two times per year. Employees will be required to follow the payout schedule and to timely and properly complete and submit payout requests.

603.10.00 EMPLOYEES ON MILITARY LEAVE. Employees called to active duty who have accrued vacation leave may elect to:

- A. Retain accrued vacation hours until return to active work status;
- B. Have hours paid out each pay period at either their normal or reduced work schedule or;
- C. Request a lump sum payment through their department for all accrued vacation hours.

603.11.00 RSP LEAVE.

603.11.01 RSP LEAVE DEFINED. Madera/Mariposa Regional Head Start non-bargaining unit employees, employed as of the last day of Regional Head Start 2004 program year, shall receive RSP Leave based on the formula listed in Section 603.12.02. Any employee hired after the end of the 2004 Program Year shall not receive the benefit of RSP Leave.

603.11.02 CALCULATION OF RSP LEAVE. Regional Head Start employees, who work more than 160 days, but less than 200 days, will be credited with RSP Leave. This leave will be credited at a flat rate based on the years of service at the beginning of the school year. (Years of service shall be based on 260 workdays equals one year of service.) Employees who work less than 160 days shall receive RSP on a pro-rated basis determined by budgeted hours. Regular part-time employees who maintain their current hours of work shall maintain their same proportion of RSP Leave.

<u>Years of Service</u>	<u>Number of Vacation Hours</u>
0 - 4	72 Hours
5 - 9	90 Hours
10+	108 Hours

Employees will continue to receive RSP leave at their current number of hours until such time as they may gain additional hours through the modified calculation of years of service and accrual rates.

The current number of hours being earned shall not be increased until such time as the accrual rate exceeds the hours being earned as of May 31, 2004.

- 603.11.03 UNUSED RSP LEAVE. Any unused leave at the end of the program year or at the time of resignation/termination will be paid out.
- 603.11.04 Effective May 31, 2004, all new hires for Regional Head Start shall accrue vacation as specified in Section 603.04.00.

Applies to: Employees (Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start collective bargaining members: refer to Collective Bargaining Agreements or Memoranda of Understanding with Unions such as SEIU)

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The purpose of this policy is to provide time off from work for Agency designated holidays.

POLICY GUIDELINES

604.01.00 HOLIDAYS OBSERVED. Holiday leave is paid for all regular full-time, regular part-time, provisional, provisional with benefits, contract with benefits, probationary, and internal substitute employees, including those who are on paid leave status (paid leave status does not have to equal budgeted work hours) or paid absence (sick or vacation pay) for the following scheduled holidays:

- New Year's Day
- Martin Luther King Day
- President's Day
- Spring Holiday (Good Friday)
- Memorial Day
- Juneteenth
- Independence Day
- Labor Day
- Columbus Day
- Veterans' Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Day

Designated holidays occurring on a Saturday or Sunday normally are observed on Friday or Monday as designated by the Agency. In all other cases, holidays shall be observed on the actual day.

Employees receive budgeted holiday pay when they submit hours (scheduled) before and after the holidays. Employees will be paid for holidays based on paid absence hours up to budgeted hours the day before and the day after the holidays during scheduled paid absence.

Employees will not be paid for holidays occurring during a leave without pay or during an employee's annual layoff. Holidays occurring during scheduled paid absences will not be charged against accrued vacation leave, sick leave, or military leave.

- 604.01.01 HEAD START/PRESCHOOL PROGRAM WINTER AND SPRING BREAK. During the winter break, an employee who is on paid leave or works the workday before and the workday after the scheduled break, shall be paid for the Winter Holiday, Christmas Day, and New Year's Day. The Spring Holiday follows the same standard as above.
- 604.01.02 HOLIDAY PAY.
- 604.01.03 EMPLOYEES' HOLIDAY PAY. Employees' holiday pay shall be based upon their budgeted hours.
- 604.01.04 HOLIDAY PAY RATE (if working). If an employee is authorized to work and does so on any holiday, he/she shall receive both holiday pay and time and one half (1 ½) for all time worked. External substitute employee shall receive straight time pay, not time and one half for time worked.
- 604.01.05 HOLIDAY FLOAT FOR EXEMPT EMPLOYEES ONLY. Exempt employees who work on a scheduled holiday will receive holiday float hours equal to and not to exceed budgeted hours. Employee must have prior approval of appropriate supervisor to work holiday. When an exempt employee is reclassified to non-exempt hourly status, any holiday float balance will be paid out.

Applies to: Employees (Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start collective bargaining members, refer to Collective Bargaining Agreements or Memoranda of Understanding with Unions such as SEIU)

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The purpose of this policy is to provide eligible employees with leave of absence options as per Agency, state, and federal guidelines.

POLICY GUIDELINES

605.01.00 GENERAL LEAVE INFORMATION.

- 605.01.01 LEAVE NOTIFICATION. If possible, the employee is required to provide at least 30 calendar days' advance notice for foreseeable events (such as the expected birth of a child or a planned medical treatment for an employee or of a family member). For events which are unforeseeable, the employee should notify the Program Manager or the Human Resources Director, at least verbally, as soon as the employee becomes aware of the need for the leave. Failure to comply with these notification rules is grounds for, and may result in, deferral of the requested leave until the employee complies with this notification policy.
- 605.01.02 HEALTH CARE PROVIDER CERTIFICATION. The Agency may require certification from the employee's health care provider before granting leave for the employee's own serious health condition or certification from the health care provider of his/her child, parent, registered domestic partner, or spouse who has a serious health condition before granting leave to take care of that family member. When medically necessary, leave may be taken on an intermittent or reduced work schedule.
- 605.01.03 VERIFICATION OF LENGTHY ABSENCE. The Agency may require an employee returning after any lengthy leave of absence to pass such medical evaluation as deemed satisfactory for reinstatement to establish that the employee can perform the essential functions of his/her position. For employees granted a leave of absence due to health reasons, a physician's statement certifying that they are able to return to work in their regular position will normally suffice.
- 605.01.04 COMPENSATION WHILE ON FMLA, CFRA, OR PDL LEAVES. Employees may choose to supplement temporary disability pay with available leave balances. Once an employee signs the Integration Leave Benefits form the employee will submit timesheets to their supervisor according to the payroll calendar. An employee will receive up to their

budgeted hours allowed during the waiting period. Thereafter, the employee will use two hours per day of their available leave balances to supplement their wages. Prorated holiday pay will also be paid at two hours per day and must have paid time before and after the holiday to qualify. An employee will use available leave balances in the following order: sick, vacation, management and float balances until employee has exhausted their balances or employee returns to work.

605.01.05 LEAVE OF ABSENCE WITH NO TEMPORARY DISABILITY COMPENSATION. Employees may choose not to be compensated by a temporary disability agency or if they do not qualify for temporary disability compensation, may elect to be fully compensated by CAPMC with the employee's available leave balances. Depending on the leave request, an employee maybe compensated up to their budget hours per pay period or a prorated six hours minimum per day to retain their benefits. Holiday hours will be paid at the budget or prorated amount of hours. Human Resources will determine which balances an employee will be authorized to use while on leave. An employee will use available leave balances in the following order: sick, vacation, management and float balances until employee has exhausted their balances or employee returns to work.

605.02.00 SICK LEAVE. See Policy 602.00.00.

605.03.00 VACATION LEAVE. See Policy 603.00.00.

605.04.00 MANAGEMENT LEAVE. The Agency currently provides management compensatory time off in the amount of 48 hours per year, which may be used by exempt employees. Exempt employees whose budgeted days are less than 260 working days will receive a prorated percentage of management compensatory time based on their budgeted days. For purposes of this management compensatory time off, a year is defined as July 1 through June 30. Employees hired in the last quarter (April 1 to June 30) of the fiscal year (as defined above) do not receive management leave time off.

Since management leave time off is neither legally required to be provided by the Agency nor "earned" by the employee, all management compensatory time off not used during the previous year will be forfeited on June 30. Neither extra compensation nor management compensatory time off will, under any circumstances, be owed or payable to an exempt employee upon separation from employment for any reason.

No Management Leave shall extend to regular non-exempt employees when working for exempt positions on interim basis.

605.05.00 BEREAVEMENT LEAVE. Any employee may request up to five days of protected leave (three of which are paid) if there has been a death of an immediate family member and a funeral takes place within California. All five days of protected leave are paid for an out-of-state /out of country funeral. An employee may request up to six days of paid leave (eight days for an out-of-state /out of country funeral) if there has been more than one death of immediate family members in one event. "Immediate family" is defined as:

Spouse	Parent (Mother/Father)	Child (Daughter/Son)	Brother/ Sister	Grand/Great	Domestic Partners	
Husband Wife	Biological Adoptive Step Loco Parentis* In-Law Foster	Biological Adoptive Foster Step Legal Ward Loco Parentis* In-Law	Biological Adoptive Step Half In-Law	Parent Child Step In-Law	Registered partner Significant other	Uncle Aunt Nephew Niece First Cousin
* A person who is in the position or place of a parent						

See Government Code Section 12945.7, plus certain additions by the Agency.

An employee may request up to one day of paid bereavement leave for other members of the family. Family is defined as related by either blood, marriage, adoption, foster or by law (i.e., stepchildren) of the employee. If the leave exceeds the time allotted, as may be applicable, an employee may use sick and/or vacation leave, if qualified. All such requests for leave shall be submitted to the appropriate Program Manager/Executive Director for approval.

Employees do not have to take all five days of bereavement consecutively, though they must take all five of the days within three months of their family member's death. Bereavement leave is also unpaid under California law, unless there is an existing bereavement leave policy like that of the Agency. See Government Code Section 12945.7. Employees may use accrued and available paid time off (including vacation, personal leave, accrued and available sick leave, and compensatory time off) to provide pay for any leave days that are unpaid.

The Agency will not retaliate or discriminate against any worker for exercising their right to bereavement leave, or otherwise interfere with, restrain, or deny the exercise of such rights. The Agency may request proof of the family member's death (e.g., a death certificate, a published obituary, written verification from a mortuary), which the employee must provide within 30 days of the first day of the leave. The Agency will treat that proof, and the reasons for an employee's leave, as confidential.

Employees may use vacation hours for non-family member's bereavement leave.

605.06.00 DISCRETIONARY LEAVE OF ABSENCE. In unusual and extenuating circumstances, the Executive Director, with concurrence by the appropriate Program Manager, may at his or her sole discretion grant a regular employee a personal leave of absence without pay not to exceed four months. This type of leave will not be routinely granted. However, under extraordinary circumstances the employee may request an extension. The approval shall be in writing and a copy filed with the Human Resources Director. Upon expiration of the approved leave, the employee shall be reinstated to the position or similar position held at the time the leave was granted. If the employee fails to return to work upon the expiration of the leave, the employee will be considered to have abandoned his/her position and resigned.

605.07.00 BENEFITS DURING DISCRETIONARY LEAVE OF ABSENCE. Vacation leave, sick leave, insurance and other benefits do not accrue while an employee is on unpaid leave. If an eligible employee who does not meet the qualifications of FMLA or CFRA (12 months of service and 1,250 hours worked in the previous 12 months) is out on an approved leave of absence or worker's compensation that meets the criteria specified by FMLA and CFRA, the employee will be provided with a continuation of benefits for up to 12 weeks (whether in paid or unpaid status). An employee who is out on a leave of absence that meets the criteria of California's Pregnancy Disability Leave law (PDL) will be provided with a continuation of benefits for up to four months (whether in paid or unpaid status), with the actual amount of time determined by the period the employee's physician determines the employee to be disabled by the pregnancy. During the leave of absence, the employee is still responsible for his/her share of the employee and dependent (if any) premium cost. Employees must sign up for integration benefits or submit time sheets at no less than 30 hours per week. All premium costs must be paid by the fifth day of the current month; otherwise, benefits will cease until the employee returns from the leave of absence and follows the normal enrollment process.

If an employee's leave of absence does not meet the criteria specified by FMLA, CFRA or PDL, the employee must make arrangements to assume the cost of insurance premiums beginning on the first of the following month after commencement of the approved Leave of Absence. The employee is responsible for the cost of his/her and his/her dependent's insurance premiums during the leave.

605.08.00 RELIGIOUS LEAVE. An employee may be entitled to unpaid time off for the purposes of exercising a religious belief or observance. This includes, but is not limited to, observance of the Sabbath or other religious holy days, and reasonable time necessary for travel to and from a religious observance. The duration and timing of religious leave is controlled by the religious observance or practice itself. The Agency will reasonably accommodate an employee's request for religious leave so long as it does not pose an undue hardship on the Agency.

605.09.00 LITERACY EDUCATION LEAVE - Any employee who reveals a literacy problem to the Agency and who requests assistance in enrolling in an adult literacy education program is entitled to reasonable accommodation and assistance by his or her employer. This assistance includes providing unpaid leave to attend literacy classes if the employee is unable to attend a class outside of the employee's regular work hours. To be entitled to the unpaid leave, the Agency will request proof of enrollment in an adult literacy education program.

605.09.01 FAMILY MEDICAL LEAVE ACT (FMLA). Employees who have completed at least 12 months of service, and who have worked at least 1,250 hours within the 12 months prior to the leave are eligible to take up to 12 weeks of unpaid, job protected leave within a rolling 12-month period for the following reasons:

1. The birth of the employee's child or the placement of a child with the employee for adoption or foster care;

2. To care for the employee's family member (defined as the employee's spouse, child, or parent under federal law and the employee's child, parent, parent-in-law, grandparent, grandchild, sibling, spouse or domestic partner under California law) who has a serious health condition (a "child" or "parent" includes a loco parentis relationship in which a person assumes (previously, currently or upon leave) the obligations of a parent or child);
3. Because of the employee's own serious health condition that makes the employee unable to perform the functions of the employee's position (does not include leave taken for disability on account of pregnancy, childbirth, or related medical conditions under California law); or
4. Because of a qualifying exigency related to the covered active duty or call to covered active duty of an employee's spouse, domestic partner, child, or parent in the Armed Forces of the United States.

Wherever possible, FMLA runs concurrently with CFRA leave and Pregnancy Disability Leave.

MILITARY FAMILY LEAVE ENTITLEMENTS. As noted above, eligible employees with a spouse, child, or parent on active duty or call to active duty status in the National Guard or Reserves in support of a contingency operation may use their 12-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies include:

1. Issues arising from a military member's short notice deployment (i.e., deployment on seven or less days of notice) for a period of seven days from the date of notification;
2. Military events and related activities (official ceremonies, programs, or events sponsored by the military or family support or assistance programs, and informational briefings sponsored or promoted by the military, military service organizations, or the American Red Cross) that are related to the covered active duty or call to covered active duty status of a military member;
3. Certain childcare and related activities arising from the covered active duty or call to covered active duty status of a military member (arranging for alternative childcare, providing childcare on a non-routine, urgent, immediate need basis, enrolling or transferring a child in a new school or day care facility, and attending certain meetings at school or a day care facility if they are necessary due to circumstances arising from the covered active duty or call to covered active duty of the military member);
4. Caring for a military member's parent who is incapable of self-care when the care is necessitated by the military member's covered active duty (arranging for alternative care, providing care on an immediate need basis, admitting or transferring the parent to a care facility, or attending meetings with staff at a care facility);
5. Making or updating financial and legal arrangements to address a military member's absence;

6. Attending counseling provided by someone other than a health care provider for oneself, the military member, or the child of the military member, the need for which arises from the covered active duty or call to covered active duty status of the military member;
7. Taking up to fifteen days of leave to spend time with a military member who is on short-term, temporary rest and recuperation leave during deployment;
8. Attending certain post-deployment activities, including attending arrival ceremonies, reintegration briefings and events, and other official ceremonies or programs sponsored by the military for a period of 90 days following the termination of the military member's covered active duty status, and addressing issues arising from the death of a military member; and
9. Any other event that the employee and the Agency agree is a "qualifying exigency."

Notice and Certification

If you need family and medical leave and/or military caregiver leave, you may be required to provide:

- 30-day advance notice when the need for the leave is foreseeable;
- Notice as soon as reasonably practicable when the need for leave is unforeseeable;
- Sufficient medical certification from a health care provider for your own serious health condition, the serious health condition of your family member, or the serious injury or illness of a military member;
- A copy of the military member's duty orders or other documentation issued by the military that indicates the military member has been deployed to covered active duty in a foreign country and the dates of the military member's deployment to that foreign country as well as certification of the exigency necessitating leave for qualifying exigency leave;
- A copy of the military member's rest and recuperation leave orders, or other documentation issued by the military setting forth the dates of the military member's leave, for rest and recuperation leave;
- Recertification as permitted by applicable law; and
- Periodic reports during the leave.

605.09.02 **DEFINING SERIOUS HEALTH CONDITION.** "Serious Health Condition" is defined as an illness, injury, impairment, or physical or mental condition that involves either:

- A. Any period of incapacity or treatment connected with inpatient care (i.e., overnight stay) in a hospital, hospice, or residential medical care facility; or
 - B. Any period of incapacity requiring absence of more than three calendar days from work, school, or other regular daily activities that also involves continuing treatment by, or under the supervision of, a health care provider.
- 605.09.03 FMLA PROCEDURES. The following procedures shall apply when request for FMLA leave(s) are made.
- 605.09.04 FMLA NOTIFICATION. Employees must contact the Human Resources Office as soon as they become aware of the need for FMLA leave.
- A. If the event necessitating the leave becomes known to the employee more than 30 calendar days before the need for the leave, the employee must provide notice as soon as he/she learns of the need for a leave, and the leave request must be submitted in writing at least 30 calendar days before the time the leave is needed.
 - B. If the need for leave is not foreseeable, the employee must provide as much advance notice as possible, with written notice no later than five working days after learning of the need for the leave. If the leave is needed for a planned medical treatment, the employee must make a reasonable effort to schedule the treatment to avoid disruption to the Agency's operations, subject to the approval of the health care provider of the individual requiring the treatment.
- 605.09.05 FAILURE TO PROVIDE REASONABLE NOTICE FOR FMLA LEAVE. Failure to provide reasonable notice when the need for leave is foreseeable may result in the denial of leave for a reasonable period. The reasonable period is defined as when the Human Resources Office is able to process the request.
- 605.09.06 HEALTH CARE PROVIDER CERTIFICATION. The Agency may require certification from the health care provider for leave or re-certification if additional leave is required.
- A. If the leave is needed to care for a sick child, spouse, or parent, the employee must provide a certification from the health care provider which states:
 - 1. Date of commencement of the serious health condition;
 - 2. Probable duration of the condition;
 - 3. Estimate of time the health care provider believes employee needs to care for the individual;
 - 4. Confirmation that the serious health condition warrants the participation of a family member in providing care to the patient.

- B. In cases where both parents are employed by the Agency and the leave requested is for the birth, adoption, or foster care placement of a child, or in order to care for the spouse, child, or parent, the Agency will grant a total of 16 cumulative weeks under the FMLA, even though the FMLA only requires the Agency to grant a total of 12 weeks of FMLA leave.
- C. If the leave is needed for the employee's own serious health condition, the employee must provide certification from the health care provider which states:
 - 1. Date of commencement of the serious health condition;
 - 2. Probable duration of the condition;
 - 3. A statement that the employee is unable to perform the function of his/her position because of the serious health condition.
- D. The Agency will require certification by the employee's health care provider that the employee is fit to return to his/her regular position.

(Note: This policy will be applied uniformly for return from any type of medical leave.)

605.09.07 BENEFITS DURING FMLA LEAVE. Family and medical leave is unpaid. An employee taking approved family leave will be allowed to continue participating in any insurance benefit plans (i.e., health, dental, vision) in which he/she was enrolled prior to the first day of the leave. The Agency will continue to pay the cost of the employee's premium for the duration of the leave (up to a maximum of 12 weeks or a total of 16 weeks for both parents who are employed by the Agency). The employee will be responsible for his/her share of the employee and depended (if applicable) cost.

- A. Payment of the employee's contribution toward employee share and dependent coverage is due on the fifth day of the current month. If the leave is extended beyond the 12 weeks, the employee must have sufficient leave balances to maintain health benefits (30 hours per week) or will be responsible to assume COBRA to continue his/her medical insurance, otherwise benefits will cease until the employee returns from leave and follows the normal enrollment process. In addition, the Agency can recover premiums it paid after the initial 12 weeks to maintain health coverage for an employee who fails to return to work at the end of the 12-week period or who did not have sufficient leave balances to maintain health benefits, as allowed by law.
- B. An employee is entitled to use accumulated sick leave and/or vacation leave while using the FMLA leave. Following exhaustion of accumulated vacation and sick leave balances, the FMLA leave will be unpaid. (See sections 606.01.04 and 606.01.05 for more information.)
- C. An employee shall not earn additional vacation leave, sick leave, or other benefits, (except for health insurance), during unpaid FMLA leave.

- 605.09.08 RETURN FROM FMLA LEAVE. Following return from FMLA leave, the employee will be reinstated to his/her original position, or to an equivalent position with equivalent pay, benefits, and other employment terms and conditions. Leave granted under any of the reasons provided by State and Federal law (including, but not limited to, leave taken under either the Pregnancy Disability Act or CFRA) will be considered FMLA leave and will be counted as part of the 12 week leave entitlement in a one-year period. FMLA leaves do not constitute a break in service. Employees return from FMLA leave with no less seniority than the employee had when the leave began for purposes of layoff, recall, promotion, job assignment, and seniority-related benefits.
- 605.09.10 INTERMITTENT/REDUCED SCHEDULED LEAVE. Leave requested under the FMLA provides that leave taken for reason of a serious health condition may be taken intermittently or on a reduced schedule when medically necessary; however, leave for reason of the birth or placement of a child shall not be taken by an employee intermittently or on a reduced leave schedule unless agreed upon by the employee and his/her Program Director, with approval by the Executive Director. As noted above, FMLA leave runs concurrently with Pregnancy Disability Leave.
- 605.10.00 AGENCY RIGHT TO SECOND OPINION. The Agency reserves the right to obtain a second opinion regarding the employee's own serious health condition. This second opinion will be paid for by the Agency. If the second opinion differs with the original opinion provided by the employee's health care provider, then a third opinion can be obtained as permitted by state and federal law. The third party shall be jointly selected by the employer and employee. Wherever reasonable, a health care provider covered under insurance will be used. Any additional cost of the third opinion will also be borne by the Agency, unless the third health care provider agrees with the Agency's health care provider, in which case the cost will be split. The third opinion shall be binding on the parties.
- 605.10.01 PREGNANCY DISABILITY LEAVE. Under the Pregnancy Disability Leave Act, a maximum of four months will be granted upon proper medical certification that the employee is disabled to the extent that work performance is not possible. The leave available is determined based on the number of days or hours the employee would normally work within four calendar months (one-third of a year equaling 17 and one-third weeks). If the employee's schedule varies from month to month, a monthly average of hours worked over the four months prior to the beginning of the leave shall be used for calculating the employee's normal work. As an alternative, the Agency may modify work practices or policies, work duties, or work schedules, provide furniture, or transfer you to a less strenuous or hazardous position if you so request, with the advice of your physician, and if it may be reasonably accommodated. Under some circumstances, employees may take pregnancy disability leave intermittently. To the maximum extent possible, this type of leave will run concurrently with FMLA under federal law, but not with family and medical leave under the California Family Rights Act (CFRA). An employee is entitled to elect usage of accumulated sick leave and/or vacation leave during disability leave. Following exhaustion of accumulated vacation or sick leave balances, the disability leave will be on an unpaid basis. An employee may also choose

that the entire disability leave be on unpaid status without reducing accumulated vacation or sick leave balances. (See sections 606.01.04 and 606.01.05 for more information. The Agency will not interfere with, attempt to interfere with, restrain, or deny an employee's rights to pregnancy disability leave.

An employee must provide at least 30 days advance notice before the start of reasonable accommodation, transfer or pregnancy disability leave if the need is foreseeable. If the employee is unable to give 30 days' advance notice because it is not known when reasonable accommodation, transfer or leave will be required to begin or because of a change in circumstances, a medical emergency or other good cause, notice must be given as soon as practicable. In addition, you must provide the Agency with a health care provider's statement certifying the last day you can work and the expected duration of your leave.

In providing medical certification, the Agency will comply with GINA, which prohibits employers from requesting or requiring genetic information of an employee or family member of the employee, except as specifically allowed by law. To comply with GINA, employees should not provide any genetic information when responding to a request for medical information.

605.10.02 INTERMITTENT USE OF PREGNANCY DISABILITY LEAVE. Except for situations of morning sickness, Pregnancy Disability leave shall not be taken intermittently by an employee or on a reduced leave schedule unless ordered in writing by the employee's physician or agreed upon by the employee and his/her Program Manager, with approval by the Executive Director; approval will not be unreasonably denied.

605.10.03 BENEFITS DURING UNPAID PREGNANCY DISABILITY LEAVE. An employee shall not earn additional vacation and sick leave, insurance, or other benefits during unpaid pregnancy disability leave. If an employee is on an Unpaid Pregnancy Disability Leave and does not qualify for FMLA or CFRA, the employee will be provided with a continuation of benefits for up to four months (whether in paid or unpaid status) with the actual amount of time determined by the period the employee's physician determines the employee to be disabled by the pregnancy. During the leave of absence, the employee is still responsible for his/her share of the employee and dependent (if any) premium cost. All premium costs must be paid by the fifth day of the current month; otherwise, benefits will cease until the employee returns from the leave of absence and follows the normal enrollment process. If the employee's leave extends beyond 12 weeks, the employee must make arrangements to assume the cost of insurance premiums for the remainder of the leave beginning on the first of the month following the date of the expiration of the initial 12 weeks of leave.

If the employee does not return from Pregnancy Disability Leave, the Agency may generally recoup premiums it paid for continued coverage for the employee during that time. However, the Agency will not be able to recover premiums if the employee fails to return due to a continuing disability or because she takes additional leave under FMLA or CFRA (i.e., for baby bonding).

605.11.00 MILITARY LEAVE. An employee who is a member of the National Guard and Reserve or another Armed Forces branch will be granted a leave of absence with pay for active duty or training. This leave of absence is governed by military leave provided by the California Military and Veterans Code and the federal Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA). This paid leave of absence will be granted for a period not to exceed 30 calendar days in any two consecutive federal fiscal (October 1-September 30) years. The period of time spent in training under orders shall not be deducted from the employee's accrued vacation leave to which an employee is otherwise entitled.

An employee who is on military leave for longer than 30 calendar days in any two consecutive federal fiscal (October 1-September 30) years will be granted an unpaid leave following the expiration of the 30 calendar days of paid leave. An employee who is on leave without pay will not accrue sick and vacation leave.

Under the Uniformed Services Employment Reemployment Rights Act of 1994 (USERRA), any individual who leaves a civilian job in order to enter active duty in the Armed Forces, voluntarily or involuntarily, is entitled to return to this or her civilian job after discharge or release from active duty, if he or she meets the following five basic eligibility criteria of USERRA:

- A. He/she must have held an "other than temporary" civilian job. However, the job need not be classified as regular or benefits eligible.
- B. He/she must have left the civilian job for the purpose of going on active duty.
- C. He/she must not remain on active duty longer than five years, unless the period beyond five years (up to an additional year) is "at the request and for the convenience of the Federal Government." The following does not count toward the five year limitation: (i) service is required beyond five years to complete an initial period of obligated service; (ii) the employee, through no fault of his or her own, is unable to obtain a release within the five year limit; (iii) required training for reservists and National Guard members; (iii) service under an involuntary order to, or retention on, active duty during domestic-emergency, national security-related situations or war or national emergency; or (iv) employees ordered to active duty for "operational missions" or "critical missions" as defined in the regulations without their consent.
- D. He/she must be discharged or released from active duty "under honorable conditions."
- E. Depending on the length of military service, he/she must apply for reemployment with the pre-service employer:
 1. Within the first full regularly scheduled work period on the first full calendar day following the completion of the period of military service that starts at least eight hours after the individual has been safely transported from the place of military service to the individual's residence, if the duration of military service is less than 31 days;

2. Within 14 days after the completion of the period of military service, if the duration of the military service is more than 30 days but less than 181 days; or
 3. Within 90 days after the unconditional release from military service, if the duration of the military service is more than 180 days.
- F. Depending on the length of military service a staff member will return to work as follows unless the agency's circumstances have so changed as to make it impossible or unreasonable to do so:
1. If the period of service was less than 90 days: the position he or she would have held if continuously employed; or in the former position held without loss of benefits or rate of compensation, or
 2. If the period of service was for more than 90 days: the position he or she would have held if the continuous employment had not been interrupted by military service; or a position of like seniority, status, and pay; the duties of which the individual is qualified to perform; or in the former position held or a position of like seniority, status of pay, duties of which the individual is qualified to perform without loss of benefits or rate of compensation.
- G. If the employee has a disability incurred in, or aggravated during, his or her military service, the Agency will make reasonable efforts to accommodate the disability under the provisions of the Americans with Disabilities Act policy.
- H. The Agency will provide an employee on military leave the option to continue the employee's group health benefits at the employee's expense for up to 18 months, except for leaves of less than 31 days, in which the employee is only required to pay his or her proportionate share of the group health insurance premium. Additionally, reemployed persons are entitled to pension plan benefits that accrued during military service, regardless of whether a plan is a defined benefit plan or a defined contribution plan.

605.11.01 MILITARY SPOUSE LEAVE. Qualified employees are provided up to 10 unpaid days off when their spouse is on leave from military deployment. A qualified employee is one who works for more than 20 hours per week whose spouse is a member of the Armed Forces, National Guard or Reserves who has been deployed during a period of military conflict. The employee must provide the Agency with notice that he/she wishes to take leave within at least two business days of receiving official notice that the employee's spouse will be on leave from deployment. The employee must also provide the Agency with written documentation certifying the spouse will be on leave from deployment.

605.11.02 MILITARY CAREGIVER LEAVE. In addition to the above-referenced family and medical leave, the Agency also provides military caregiver leave, which is a protected leave of absence for employees who are a spouse, child parent or next of kin of a covered Military Member who need to take time off to care for:

1. The Military Member who, while on active duty with the United States Armed Forces, the National Guard, or Reserves, suffered or aggravated a "serious injury or illness" that:
 - a. Requires the Military Member to undergo medical treatment, recuperation, or therapy as a result of that serious injury or illness; or
 - b. Places the Military Member on the temporary disability retired list.
2. The Military Member who is a veteran of the Armed Forces, the National Guard, or Reserves ("Veteran Military Member") who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave who suffered or aggravated a "serious injury or illness" that Requires the Veteran Military Member to undergo medical treatment, recuperation, or therapy as a result of that serious injury or illness.

Under those circumstances, an affected employee is entitled to receive up to 26 weeks of unpaid leave in a single 12-month period, which can be taken either in one large block of time or intermittently. An employee who, in the same 12-month period, previously took other family and medical leave is entitled to receive military caregiver leave, but, under those circumstances, the total leave taken will not exceed 26 weeks. For military caregiver leave the 12-month period begins on the date of the employee's first use of military caregiver leave.

Certain restrictions on these benefits may apply.

605.12.00 JURY DUTY AND WITNESS. An employee who is called for jury duty or requested to serve as a witness in a court case (deposition, court hearing or trial) is entitled to time off to perform these obligations.

To the extent the employee is required to serve as a witness for a non-work-related issue or case, the time off will be without pay. If the employee is serving as a juror or is a witness as a result of his/her employment with the Agency, the employee is entitled to leave with pay for work missed. Any juror or witness fee, except travel pay, meals, and lodging received by the employee for service as a juror/court witness, shall be remitted by the employee to the Agency. If the employee is released from jury duty during work hours, the employee must inform his/her immediate supervisor of his/her availability to return to work. Employees must submit documentation of jury service and must remit to the Human Resource Office any compensation received from the court system within 30 calendar days of the end of jury duty.

605.13.00 VETERAN'S FUNERAL LEAVE. An employee who is a member of a veteran's service organization may be granted time off, when requested, to serve as a member of an honor guard at a funeral subject to the following conditions:

- A. Maximum time off shall be two hours for each occurrence and not to exceed more than twice a month.

B. Time off will not be charged against the employee's accrued vacation leave.

605.14.00 CALIFORNIA FAMILY RIGHTS ACT. Under the California Family Rights Act of 1993 (CFRA), an employee who has worked at least 12 months and 1,250 hours in the prior 12 months may take an unpaid family care or medical leave (CFRA leave).

605.14.01 Under the CFRA, this leave may be up to 12 workweeks in a 12-month period due to the following:

- Birth of a child for purposes of bonding
- Placement of a child in the employee's family for adoption or foster care
- For the serious health condition of the employee's family member, which is defined as spouses, registered domestic partners, children (regardless of age), parents (including step-parents and parents-in-law), grandparents and siblings and, in accordance with Government Code Section 12945.2 a "designated person" defined as "any individual related by blood or whose association with the employee is the equivalent of a family relationship"
- For the employee's own serious health condition
- "Qualifying exigency" as defined above in Policy 606.09.00 related to the covered active duty or call to covered active duty of an employee's spouse, domestic partner, child or parent in the Armed Forces of the United States, as specified in Section 3302.2 of the Unemployment Insurance Code".

Leave under the California Family Rights Act (CFRA) normally (except for baby-bonding as described below) may total up to 12 work weeks in a 12-month period, run concurrently with FMLA leave, and does not need to be taken in one continuous period of time. Additionally, the leave must be completed within one (1) year of the qualifying event.

At the end of an employee's period(s) of pregnancy disability leave, a CFRA-eligible employee may request a CFRA leave of up to 12 workweeks for reason of birth of her child if the child has been born by this date.

There is no requirement that either the employee or child have a serious health condition nor is there a requirement that the employee no longer be disabled by her pregnancy, childbirth, or related medical condition before taking CFRA leave for reason of birth of her child. In addition, since this is a non-gender biased leave, males are eligible for this leave right.

The minimum duration of a CFRA leave is two weeks when the leave is taken for the birth, adoption, or foster care placement of a child. However, the Agency will grant requests for a CFRA leave of less than two weeks duration on any two occasions.

When the leave is to cover for serious health conditions, CFRA will run in concurrently with FMLA. With regard to baby bonding, CFRA does not run concurrently with FMLA or PDL.

To be eligible for CFRA leave, an employee must be either a full-time or part-time employee working at the Agency, have more than 12 months of service and have worked at least 1,250 hours in the 12-month period before the date the leave begins.

- 605.14.02 LEAVE FOR THE BIRTH, ADOPTION OR FOSTER CARE PLACEMENT OF A CHILD. Leave for the birth, adoption, or foster care placement of a child must be completed within one year of the birth or placement for adoption or foster care. Paid leaves other than sick leave are available for employees to claim during the CFRA when the leave is unrelated to serious health condition.
- 605.15.00 PAID FAMILY AND MEDICAL LEAVE. This program provides for paid leave for employees required to care for a spouse or dependent family member who has a qualifying injury or illness for up to 8 weeks (30 working days). The program is financed through state-mandated deductions from your paychecks. An employee's eligibility is determined by the Employment Development Department. Although state law provides this leave, employees are not entitled to reinstatement to their employment upon the conclusion of the leave period unless the employee otherwise qualifies for leaves such as FMLA, CFRA, PDL or Workers' Compensation leaves.
- 605.16.00 DOMESTIC VIOLENCE LEAVE. California Labor Code Sections 230 and 230.1 provide that unpaid time off is available for any employee who has been the victim of domestic violence or sexual assault (collectively "domestic violence"), or his or her children have been the victims of domestic violence, for the purpose of allowing the employee to: (A) obtain, or attempt to obtain, a restraining order or other judicial relief to help ensure the health, safety or welfare of the employee or his or her child that may have been endangered as a result of domestic violence; (B) as a result of domestic violence, seeks medical attention, obtains services from a domestic violence shelter or program or rape crisis center, obtains psychological counseling, participates in safety planning or relocates the residence of the employee and/or his or her children. An employee is a victim if the employee is: (1) a victim of stalking, domestic violence, and/or sexual assault; (2) a victim of a crime that caused physical injury or that caused mental injury and a threat of physical injury; or (3) a person whose immediate family member is deceased as the direct result of a crime.

The employee is required to give the Agency reasonable advance notice of the requirement for such leave unless advance notice is not feasible under the circumstances. The maximum amount of leave cannot exceed the amount provided under the FMLA, which is currently 12 weeks. The employee may use existing vacation pay, sick leave or other compensatory time off to which the employee may otherwise be entitled to in taking leave under this section.

California Labor Code Section 230.5 mandates that the Agency will not discharge, discriminate or retaliate against an employee who is a victim of an offense for taking time off from work, upon the victim's request, to appear in court to be heard at any proceeding. The employee will provide the Agency reasonable advance notice of the employee's intention to take time off unless the advance notice is not feasible. When an unscheduled absence occurs, the employee will provide a certification to the Agency within a reasonable time after the absence.

- 605.16.01 CERTIFICATION. When an unscheduled absence occurs due to domestic violence, the Agency will not take any action against the employee if the employee, within a reasonable time after the absence, provides a certification to the Agency of the reason for the leave. Certification shall be sufficient in the form of any of the following: (A) a police report indicating that the employee (and/or his or her children) was a victim of domestic violence or sexual assault; (B) a court order protecting or separating the employee from the perpetrator of an act of domestic violence or sexual assault, or other evidence from the court or prosecuting attorney that the employee appeared in court for such purpose; (C) documentation from a licensed medical professional, domestic violence advocate or counselor, sexual assault counselor, advocate for victims of sexual assault, licensed health care provider, or counselor that the employee was or is undergoing treatment for physical or mental injuries or abuse resulting in victimization from the crime or abuse.

Employees may use their unused and available PTO to cover the period of the absence. In addition, the Agency will provide reasonable accommodation for a victim who requests accommodation for the safety of the employee while at work provided the accommodation does not constitute an undue hardship on the Agency.

Employees may also take time off to: (1) seek medical attention for injuries caused by crime or abuse; (2) obtain services from a domestic violence shelter, program, rape crisis center, or victim services organization or the Agency as a result of the crime or abuse; (3) obtain psychological counseling or mental health services related to an experience of crime or abuse; and (4) participate in safety planning and take other actions to increase safety from future crime or abuse, including temporary or permanent relocation. If feasible, employees should provide reasonable advance notice of their intent to take such time off. If not feasible, employees should provide certification of the need for leave within a reasonable time. The Agency will maintain the confidentiality of any employee who requests leave as a result of being a victim or crime or abuse. Employees may use their unused and accrued PTO to cover the period of leave. This leave is limited to 12 weeks in a 12-month period and does not exceed or add to federal family and medical leave.

- 605.16.02 CONFIDENTIALITY. To the extent allowed by law, the Agency will maintain the confidentiality of any employee requesting leave under this section.

- 605.17.00 PARTICIPATING IN SCHOOL ACTIVITIES. An employee may take unpaid leave of up to 40 hours per calendar year for the purpose of participating in activities at his/her child's school or licensed day care facility. Employees may use vacation or unpaid leave. Employees may be limited to no more than eight hours per calendar month. If both parents are employed by the Agency and at the same worksite, the leave goes to the first parent who makes the request. Both employees may use such leave only if the

Agency approves both employees for the requested time off. An employee can use accrued vacation pay for this leave. Documentation may be required as proof of participation in the activity. Any employee who is the parent or guardian of a child who has been suspended from school will be allowed time off, if requested, to appear at the school in connection with the suspension.

- 605.18.00 VOTING LEAVE. If an employee does not have sufficient time to vote either before or after the employee's work schedule, the employee may have up to 2 hours paid time off for the purpose of exercising his or her right to vote. Voting polls are open from 7 a.m. to 8 p.m. on Election Day, so if an employee's work schedule makes it impossible for the employee to vote outside of his or her work hours on that day, the employee should see his or her supervisor to make arrangements to take the necessary time off. The employee must provide at least two days' notice to the Agency that he or she has insufficient time to vote in order to be entitled to payment for paid time off.
- 605.19.00 ELECTION OFFICER LEAVE. Employees who serve as election officers qualify for unpaid leave for their time of service as an election officer. To qualify for election officer leave, an employee must actually be an election officer and provide proper documentation of this status. An election officer means any person conducting a local, special, or statewide election as an official governmental duty. In order to be able to take the time off, the employee must provide verification in advance of his or her status as an election officer.
- 605.20.00 VOLUNTEER FIREFIGHTER LEAVE. The Agency will provide unpaid time off to registered volunteer firefighters to perform emergency duty. A volunteer firefighter is any person who is registered as a volunteer member of a regularly organized fire department of a city, unincorporated town, county, city and county or district that is officially recognized by the local government in which the department is located. Leave can be taken any time for emergency duty. No leave is required for non-emergency duty, such as training. The employee must notify his or her supervisor of his or her status as a volunteer firefighter and provide verification of that status in order to be eligible for this leave.
- 605.21.00 EMERGENCY RESPONDER LEAVE. Employees who are registered as a volunteer firefighter, reserve peace officer, or emergency rescue personnel (e.g. any officer, employee, or member of a fire department or fire protection or firefighting the Agency, or of a sheriff's department, police department, or a private fire department, whether a volunteer or paid worker, or any officer, employee, or member of a disaster medical response entity sponsored or requested by the state) who would like to perform emergency duty during work hours must notify their supervisor and the Human Resources Manager. Also, please alert your supervisor before leaving the premises when summoned for emergency duty.

In addition, employees who perform emergency duty as a volunteer firefighter, reserve peace officer, or as emergency rescue personnel shall be permitted to take up to 14 days per calendar year as a temporary leave of absence in order to attend fire, law enforcement or emergency rescue training. Prior to taking time off for this training, employees must notify their supervisor of their intent to attend the training session.

All time off to serve as a volunteer is unpaid.

605.22.00 ORGAN DONATION LEAVE. Employees that provide documents for donation procedures can request up to 30 days of paid protective leave in a year to donate an organ. This leave is explicitly excluded from running concurrently with FMLA or CFRA. In order to be able to take the time off, the employee must provide verification in advance of his or her status as the donor. The agency will provide an additional unpaid leave of absence, up to 30 days per year, to the employee donating an organ.

The period during which the leave may be taken is measured from the date the employee's leave begins and consists of twelve (12) consecutive months. The leave described under this section may be taken at one time or intermittently, but in no event shall exceed the amount of leave described herein.

If upon return from an organ donation leave of absence, you are unable to perform the essential functions of your position because of a disability, the Agency will engage in the interactive process with you to determine whether reasonable accommodation may be provided to enable you to perform the essential functions of your position without creating an undue hardship for the Agency.

It is unlawful for the Agency to interfere with, restrain, or deny the exercise of any right provided by organ donation leave law. It is also unlawful for the Agency to refuse to hire or to discharge or discriminate against any individual for being involved in any proceedings related to organ donation or bone marrow donation leave.

606.23.00 BONE MARROW LEAVE. Employees that provide documents for donation procedures can request up to one week of paid protected leave in a year to donate bone marrow. This leave is explicitly excluded from running concurrently with FMLA or CFRA. In order to be able to take the time off, the employee must provide verification in advance for his or her status as the donor.

The period during which the leave may be taken is measured from the date the employee's leave begins and consists of twelve (12) consecutive months. The leave described under this section may be taken at one time or intermittently, but in no event shall exceed the amount of leave described herein.

If upon return from a bone marrow donation leave of absence, you are unable to perform the essential functions of your position because of a disability, the Agency will engage in the interactive process with you to determine whether reasonable accommodation may be provided to enable you to perform the essential functions of your position without creating an undue hardship for the Agency.

It is unlawful for the Agency to interfere with, restrain, or deny the exercise of any right provided by the bone marrow donation leave law. It is also unlawful for the Agency to refuse to hire or to discharge or discriminate against any individual for being involved in any proceedings related to organ donation or bone marrow donation leave.

605.24.00 CIVIL AIR PATROL LEAVE. If you have been employed by the Agency for at least ninety (90) days and are a member of the California Wing of the Civil Air Patrol, the Agency will grant you up to ten (10) days of unpaid Civil Air Patrol Leave per calendar year, which can only be used in the event you are instructed by the United States Air Force, the California Emergency

Management the Agency, or other authorized government the Agency ("Authorizing Government the Agency"), to respond to an emergency operational mission of the California Wing of the Civil Air Patrol. Civil Air Patrol Leave for a single emergency operational mission shall not exceed three (3) days, unless an extension of time is granted by the Authorizing Government the Agency and the extension of the leave is approved by the Agency.

You are required to give the Agency as much notice as possible of the intended dates upon which the leave will begin and will end. In addition, you are expected to give the Agency prompt notice if there is any change in your return date.

Upon your return from Civil Air Patrol Leave, you will, in most circumstances, be offered the same position held at the time of the leave or an equivalent position. However, you will not be entitled to any greater right to reinstatement than if you had been employed continuously rather than on leave. For example, if you would have been laid off if you had not gone on leave, then you will not be entitled to reinstatement.

605.24.00 TIME OFF FOR VICTIMS OF SERIOUS CRIMES. Under certain circumstances provided by law, employees who are victims of serious crimes may take time off from work to participate in judicial proceedings. Qualified family members of such crime victims may also be eligible to take time off from work to participate in judicial proceedings. The law defines a serious crime to include violent or serious felonies, including felonies involving theft or embezzlement. Where possible, employees must provide the Agency advance notice of the need for time off. Employees may use their unused and accrued PTO to cover the period of the absence in accordance with the provisions of California law.

Applies to: Employees (Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start collective bargaining members, refer to Collective Bargaining Agreements or Memoranda of Understanding with Unions such as SEIU).

Effective: 03/01/17
Superseded 04/12/12
es:

POLICY

The purpose of this policy is to establish a uniform procedure for placing classified or administrative employees on administrative leave with or without pay.

POLICY GUIDELINES

- 606.01.00 ACCESS TO LEAVE BALANCES. Any employee placed on an unpaid administrative leave will not have access to any leave balances during the unpaid leave and will not receive compensation of any kind.
- 606.02.00 ACCESS TO AGENCY PROPERTY. Any employee placed on paid or unpaid Administrative Leave shall not have access to agency property, i.e. agency e-mail, agency buildings, keys to agency buildings/property, agency staff, agency program participants at any time during the administrative leave. Program Manager will notify Human Resources Director of the employee's agency possessions of property and will notify the Network Administrator for removal of electronic access.
- 606.03.00 CLASSIFIED EMPLOYEES. The Executive Director or designee, in consultation with the Human Resources Director or designee, may place a classified employee on an administrative leave of absence with or without pay, not to exceed 30 calendar days as warranted by the specific circumstances listed below:
- A. That the continued presence of the employee on Agency property may constitute a substantial interference with the orderly functioning of the Agency or department;
 - B. That there is a need to initiate and complete an investigation regarding actions by the employee that may lead to progressive discipline steps and/or the possibility of involuntary termination; or
 - C. That actions have been directed toward the employee by another person that affect or potentially affect the employee's well-being and that require resolution.

The Executive Director or designee should use reasonable efforts to notify the Human Resources Director or designee (verbally or in writing) of the proposed action before the effective date. However, if the circumstances are such that action must be taken before notification for reasons such as, but not limited to, safety or potential liability, the Executive Director will notify the Human Resources Director as soon as possible after taking action with the action documented in the employee's personnel file.

606.04.00

ADMINISTRATIVE/MID-MANAGEMENT EMPLOYEES. The Executive Director or designee may place administrative/mid-management employees on administrative leave with or without pay if it is determined:

- A. That the continued presence of the employee on Agency property may constitute a substantial interference with the orderly functioning of the Agency or department;
- B. That there is a need to initiate and complete an investigation regarding actions by the employee that may lead to discipline (during the appointment period); or
- C. That actions have been directed toward the employee by another person that affect or potentially affect the employee's well-being and that require resolution.

The Executive Director or designee should use reasonable efforts to notify the Human Resources Director or designee (verbally or in writing) of the proposed action before the effective date. However, if the circumstances are such that action must be taken before notification for reasons such as, but not limited to, safety or potential liability, the Executive Director will notify the Human Resources Director as soon as possible after taking action with the action documented in the employee's personnel file.

Applies to: All Employees

Effective: June 1, 2021

Supersedes: N/A

POLICY

In accordance with California Labor Code Sections 1030-1034, the Agency provides a reasonable amount of break time to accommodate an employee desiring to express breast milk. An employee who wishes to express breast milk while at work has the right to request accommodation to do so for a year after her child's birth, and will honor reasonable requests for a longer period of time as long as it does not pose an undue hardship on the Agency.

Employees may request lactation accommodation by notifying their supervisor or the Human Resources Office. The Agency will immediately respond to the employee's request for lactation accommodation. If the Agency cannot provide break time or a location for lactation as described in this policy, the Agency will provide a written response to the employee.

An employee may express breast milk during the employee's rest periods when possible. If it is not possible to express breast milk during a rest period, an employee can arrange with the employee's supervisor to take additional time or express breast milk at a different time.

Lactation accommodation will be made by providing the employee with the use of a room or other location for the employee to express breast milk in private.

CAPMC is also required to provide, and it does provide, a lactation room or location other than a bathroom which includes a surface to place a breast pump and personal items, a place to sit, access to electricity, a sink with running water, and a refrigerator or cooler for storing breast milk. This room or location will be safe, clean and free of hazardous materials.

CAPMC is committed to provide accommodations for women who are breastfeeding and prevents breastfeeding discrimination at the workplace.

POLICY GUIDELINES

607.01.00 SPACES FOR BREASTFEEDING. Employees who choose to express breastmilk at work will be provided with the use of appropriate spaces in accordance with the law for their use in breastfeeding in private. Provided space is in close proximity to the employee's work area, shielded from view, and free from intrusion from coworkers and the public, while the employee is expressing milk. Additionally, provided spaces will satisfy all of the following requirements:

- A. Space other than a bathroom.
- B. Safe, clean, and free from hazardous materials.
- C. Contain a surface to place a breast pump and personal items.
- D. Contain a place to sit.
- E. Have access to electricity or alternative devices needed to operate an electric or battery-powered breast pump, including but not limited to, extension cords or charging stations.
- F. Clean and sanitize regularly.

Employees who express breastmilk at work shall also be provided access to a sink with running water and a refrigerator or another cooling device (e.g., cooler) suitable for storing milk provided by CAPMC in close proximity to their workspace. If shared space or multi-purpose spaces are used for breastmilk expression, the space will be made available for breastmilk expression when needed and will comply with the requirements set forth in this Policy and California law.

607.02.00 BREAKS FOR BREASTFEEDING. In accordance with the law, an employee shall be provided with a reasonable amount of break time to express breastmilk each time the employee has the need to express breastmilk.

Lactation breaks are generally unpaid. When possible, lactation breaks can run concurrently with any paid break time that is already provided to the employee.

CAPMC recognizes that there may be circumstances in which an employee may need additional time to express breastmilk or may need to express breastmilk at times other than during regularly scheduled breaks. In such circumstances and with the supervisor's prior approval, the employee may use accrued and unused vacation leave balances. In the event there are no balances available, additional break time for breastmilk expression that does not run concurrently with the break time already provided to the employee will be unpaid.

607.03.00 EMPLOYEES' RIGHT TO REQUEST ACCOMMODATION FOR BREASTFEEDING. Employees have the right to request accommodation for lactation and the right to express breastmilk in the workplace. CAPMC prohibits discrimination, harassment, or retaliation against any employee who exercises these rights. An employee engaging in such misconduct may be subject to disciplinary action, up to and including termination of employment.

Any complaint of discrimination, harassment, or retaliation based on an employee's rights under this policy shall be addressed in accordance with CAPMC's Personnel Policies and Procedures on Discrimination and Harassment Policies.

607.04.00 PROCEDURES FOR REQUESTING ACCOMMODATION FOR BREASTFEEDING. An employee may request a reasonable accommodation for lactation (e.g., break time and use of space in accordance with this policy) by informing her supervisor of the request.

The supervisor shall review and respond to the employee's request for reasonable accommodation as soon as reasonably possible. Such a response shall approve, deny, or request clarification from the employee regarding the accommodation requested. However, if the site cannot provide a break time or spaces that comply with the

requirements of this Policy, the supervisor, after consultation with the Human Resources Office, shall provide a written response to the employee.

Before providing any response to an employee which denies a request for accommodation under this policy, the site shall advise the Human Resources Office for assistance. CAPMC reserves the right to deny requests for break time if its operations would be seriously disrupted by providing the requested break time. Employees who have complaints about the process, the spaces, or their coworkers' behavior can use the CAPMC's Guaranteed Fair Treatment Grievance Process. All complaints will be investigated and a response provided.

607.05.00 EMPLOYEES' RESPONSIBILITIES. Employees are also responsible for reviewing this policy, timely notifying their supervisors of the need for accommodation, and for complying with all procedures set forth in this policy. Employees will record their lactation breaks through the existing timekeeping system or through communication with their immediate supervisors. Both employees and their supervisors are responsible for recording break times.

Employees will not take lactation breaks when not needed or consistently late (without justification or excuse) to return to work. Doing so may violate Attendance and Punctuality policy.

Employees are required to securely store all lactation equipment (e.g., breast pumps, storage containers) at their personal workstations or at another location designated by the worksite for storing breastfeeding equipment. CAPMC is not responsible for any lost or stolen lactation equipment. Breastmilk should be clearly labeled and removed by the end of business each day unless otherwise authorized by the employee's supervisor.

Employees are responsible for keeping spaces used for lactation clean and for complying with any applicable security or other site guidelines in using the designated spaces.

607.06.00 EMPLOYER' RESPONSIBILITIES. In accordance with the law, a copy of this policy will be available to all employees, and any time employees inquire about or request parental leave, as employees can use this policy's provisions for one year after their child's birth. This policy will be available at the worksite and on CAPnet.

On-site supervisors will enforce that breastfeeding employees should not be disturbed with work issues when using the lactation spaces. Supervisors are not allowed to prohibit employees from using break time or other reasonable time-off requests for breastfeeding and pumping/expressing milk. Doing so can result in disciplinary action. Supervisors will ensure employees to record their lactation breaks through the timekeeping system.

Supervisors will have general understanding of the policy to support employees' needs of lactations breaks. Representatives of CAPMC will support new mothers and will not tolerate comments, disturbance or victimization of any employees. It is the responsibility of each supervisor to ensure reasonable accommodations (including reasonable break times and the use of spaces) are fulfilled as required by laws. Supervisors are encouraged to contact Human Resources should they have any questions regarding this policy.

If the Agency denies an employee reasonable break time or adequate space to express breast milk, it will pay the employee one additional hour of pay at the employee's regular rate of compensation for each workday that a reasonable break time or adequate space is not provided. In addition, the Agency will not discharge, or in any other manner discriminate or retaliate against, an employee for exercising or attempting to exercise any right to lactation accommodation. Employees may file a complaint with the California Labor Commissioner for any violation of their right to lactation accommodation.

Applies to: Employees (Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start collective bargaining members: refer to Collective Bargaining Agreements or Memoranda of Understanding with Unions such as SEIU)

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The Agency's varied activities do not permit a uniform work schedule for all departments. Program Managers and Supervisors are responsible for establishing work schedules that meet the service and work needs of their clients.

POLICY GUIDELINES

701.01.00 AGENCY BUSINESS HOURS. Agency business hours for the general public are 8:00 a.m. to 5:00 p.m. (except for child care/preschool centers, shelter, senior meal programs), Monday through Friday, except for Agency holidays. Operational hours will be based on program operations.

701.02.00 STANDARD WORK WEEK. The standard work week for all employees begins at 12:01 a.m. on Sunday and ends at 12:00 midnight on Saturday. Supervisors may require that nonexempt employees work alternative work schedules to provide necessary support services to the community, to expedite a department's work flow, or to accommodate an individual employee's needs.

701.03.00 ALTERNATIVE WORK SCHEDULE.

Alternative work schedules shall not adversely affect the services that are provided to constituents, other departments, or the public. The supervisor is responsible for ensuring that the employee's job performance is not negatively affected.

Although departments are encouraged to make reasonable efforts to meet the employee's needs, an alternative work arrangement is a privilege. It is granted only when the change will not interfere with the efficient operation of the Agency and the employee's performance will not deteriorate. A department may discontinue, temporarily suspend, or alter the arrangement when the work needs change or if services are impaired. It is the Agency's exclusive decision to schedule the work hours of its employees as well as to provide alternative work schedules.

701.04.00 WORK SCHEDULE/CHANGES IN SCHEDULE. Employees shall be provided with a work schedule at the time of hire. Any change in said schedule of less than ten calendar days shall be made with notice to the employee at least 48 hours in advance, unless an emergency requires an immediate change. The Agency will use reasonable best efforts to notify employee with at least one week's advance notice for any changes to the schedule expected to last ten calendar days or longer unless otherwise required due to an emergency. Notification of changes will take place when feasible and this policy does not apply to substitute assignment(s).

701.05.00 SPLIT SHIFTS. Dependent upon program needs, some positions may be assigned split shifts. Such employees shall not be required to "split" more than twice per day.

701.06.00 SHOW UP PAY. If an employee reports to work on a regularly scheduled work day, but is not put to work, or is furnished with less than one-half of the employee's work shift, he/she will be paid at least one-half of employee's regular budgeted scheduled workday (up to four hours), but in no event less than two hours of pay. Show-up time is not counted as hours worked for overtime purposes and must be indicated on the timesheet as show-up pay.

If the employee is called in to work on a scheduled day off or at a time which is not regularly scheduled, such as answering an alarm call, for an unspecified number of hours, the employee will be paid no less than two hours at the employee's regular rate of pay.

A minimum of two hours show up pay may apply for employment separation process.

701.06.01 EXCEPTION TO SHOW-UP PAY. The exception to the rules regarding minimum payment is when the Agency is unable to provide work due to (1) the recommendation of government authorities; (2) interruption of work caused by an act of God; (3) when public utilities fail; (4) when the employee reports to work unfit, i.e., incapable of working due to illness, injury, intoxication, etc.; or (5) timely notification to not report to work is provided at least one hour prior to scheduled start time.

701.07.00 EMERGENCY CLOSING OR EARLY RELEASE. The Agency or partial services may suspend operations or release employees because of an emergency such as power failure, hazardous weather conditions, or severe public service difficulties. In the case of a pandemic or other widespread health emergency, or in the case of an emergency closing longer than two days, special policies on leave, pay and other related policies shall be announced. The authority to close the Agency or release employees from work rests with the Executive Director. Following are general guidelines:

- A. Certain essential services are required to be maintained in any closing. The employees involved in these essential services will work only with the specific authorization of their supervisors. The supervisor should make clear beforehand who are essential employees in emergencies, what their obligations are, and establish procedures to let them know whether they will be needed to work. Failure to report to work during emergencies by employees required for essential services may be cause for disciplinary action.

- B. Employees who are at work when an emergency closing or reduced operations status is declared will be sent home and paid for the balance of their scheduled hours for that workday.
- C. Employees on approved vacation, personal holiday, sick leave, or leave of absence without pay when an emergency closing or reduced operations is declared will be charged for vacation, personal holiday, sick leave, or leave without pay as previously arranged.
- D. During a short-term emergency closing or reduced operations of 72 hours or less, non-exempt employees required to work within their normal work week will be at regular pay for hours worked. For any hours worked beyond a normal full-time schedule, non-exempt employees will be paid overtime in accordance with federal and state law.
- E. During extended emergency closings or reduced operations that continue for more than 72 hours, employees may be directed to work remotely as authorized by their supervisors and the Agency. Employees who are required to work on campus will continue to work on site. Employees will be paid at their regularly scheduled hours during an emergency closing or reduced operations.

701.08.00 CLASSROOM PREPARATION. Time spent preparing a classroom, curricula, and related materials are part of an employee's regular scheduled work day.

701.09.00 PERSONAL TIME OFF. Federal and state law permits the Agency to provide time off for its non-exempt employees under the following conditions:

- A. The employee has voluntarily requested personal time off and has asked to make up the time without the payment of overtime. Make-up time must be indicated as such on the timesheet and verified and approved by the supervisor.
- B. Depending on the departmental operational needs, this make up time must be taken in the same workweek of the day where the personal time off is taken. On the day that make-up time is worked, the employee cannot work in excess of 11 hours. Make-up time is not paid at the overtime rate.
- C. Granting of personal time off must be approved by the immediate supervisor.

701.10.00 REST PERIODS AND MEAL PERIODS (Non-Exempt Hourly Employees).

REST PERIODS. (breaks) are required for every four hours worked, or major fraction thereof (generally considered over three hours). Breaks are fifteen (15) uninterrupted minutes in length normally scheduled to be approximately in the middle of every four continuous hours worked (or major fraction thereof) on a given workday. It is the responsibility of you and your supervisor to ensure that you take your breaks. **Employees must take their breaks!**

Hours on the Clock	Rest Breaks
0 – 3:29 hours	0
3:30 – 6 hours	1
6:01 – 10 hours	2
10:01 – 14 hours	3

For those employees working over 6 hours and above (up to 10 hours) this will generally mean that the employee will have two rest periods during an eight hour day, one in the morning between the start of the work shift and lunch, and one in the afternoon after lunch and before the end of the workday.

- **Employee’s Own Time.** Breaks are the employee’s time and cannot be interrupted or controlled in any way by the Agency. Employees are not “on call” or asked to be available by phone or text during their break.
- **Cannot Limit Employee to Break Room.** Employees are not required to take breaks in a break room.
- **Can’t restrict employee to Clinic Site.** Employees are free to leave the Agency clinic site and work premises during rest periods.
- **Cannot Limit Toilet Breaks to Breaks.** Employees are entitled to use the bathroom outside of normal breaks and cannot be limited to breaks nor can the employer require a toilet break to count as the employee’s break.
- **Transit and Rest Period Preparation.** Transit to and from the employee’s work station or area to a break area does not count as part of the ten uninterrupted minutes, so employees will be provided with a reasonable amount of time immediately before and after the rest period to travel between work station and designated rest area(s). Employees will be provided with sufficient time to perform any necessary conclusory and/or preparatory activities with respect to the rest periods. Employees must be on-the-clock while performing any and all conclusory and/or preparatory activities before and/or after the rest periods.

Scheduling Breaks

- Supervisors are to schedule breaks and enforce the schedule.
- If you are overlooked for your break, please speak up immediately so that a break can be provided.
- What happens if a break is missed? Missed breaks will be documented and the employee is entitled to one hour of pay as a premium.

Third Rest Period

If an employee works over 10 hours but less than 14 hours, the employee will be entitled to a third rest period. As with other rest periods, it is the responsibility of you and your supervisor to ensure that you take this third rest period if you are required to work more than 10 hours. This third rest period is the employee's time and will not be interrupted or controlled in any way by the Agency. As with any other rest period, a third rest period is not required to be taken in a break room and employees are free to leave the Agency work premises during the rest period, but are reminded that they need to return and be ready to work at the conclusion of their rest period.

UNPAID MEAL PERIOD. Employee are entitled to a meal period to be least 30-60 uninterrupted minutes. Meal periods cannot be less than 30 minutes! Employees receive a 1/2 to 1-hour uninterrupted unpaid meal period, normally scheduled at or around noon when working a 6 to 8 hour standard workday. For workdays **less than 5 hours** a meal period is not provided.

Meal period schedules are also coordinated by supervisors to ensure consistent team support. Since the meal period is on the employee's time, all employees are free to leave the Agency work premises during the meal period and are not restricted in any way from doing so.

Shift of 6 Hours or Less. Employees who work a shift of 6 hours or less may agree to waive their meal period, but such waiver must be in writing on the Agency form, which is available from Human Resources.

Timing is Everything. Employees must begin their lunch before the end of the fifth hour of work. This means:

- Starting time 8 a.m. – Must Start Lunch by 1 p.m. (not 1:01 p.m.)
- Starting time 8:30 a.m. – Must Start Lunch by 1:30 p.m.
- Starting time 9 a.m. – Must Start Lunch by 2 p.m.

Employees Cannot Waive Lunch. Employees cannot decide to waive or work through lunch period. As the employer, the Agency must make its employees leave for lunch no later than the end of the fifth hour of work.

Employee Must Control Lunch Time

- **Employee's Own Time.** Lunches are the employee's time and cannot be interrupted or controlled in any way by the Agency. Can't be "on call" or asked to be available by phone or text.
- **Not Limited to Break Room.** Employees are not required to take lunches in a break room.

- Not Restricted to Worksite. Employees are free to leave the Agency work premises during lunch periods.
- Can't be less than 30 minutes. Employees must take at least 30 minutes. There is no choice.
- Transit and Meal Period Preparation. Transit to and from the employee's work station or area to a break area does not count as part of the meal period, so employees will be provided with a reasonable amount of time immediately before and after the meal period to travel to their work station after the conclusion of the meal period. Employees will be provided with sufficient time to perform any necessary conclusory and/or preparatory activities with respect to the meal periods. Employees must be on-the-clock while performing any and all conclusory and/or preparatory activities before and/or after meal periods.

Scheduling Lunches

- Supervisors are to schedule breaks and enforce the schedule.
- If an employee begins a meal period after the end of the fifth hour of work or does not take a lunch at all, then it will be documented and the employee is entitled to one hour of pay as a premium.

Lunch Meetings – Not Without at least a 30 Minute Break Period First. There are times when certain departments or work groups within the Agency want to schedule a “working” lunch (e.g., Quality Assurance). However, this can only be accomplished if all of the hourly employees have at least a 30 minute uninterrupted break prior to the meeting, or the meeting starts early enough so that employees can have a 30 minute lunch period after the meeting that starts before the end of the fifth hour of work.

Employees Who Work 10 or More Hours Per Day. The Agency does not schedule non-exempt employees to work 10 or more hours a day, so the likelihood of any non-exempt employee being required to work 10 or more hours day is extremely unlikely. However, should a non-exempt employee be required to work 10 or more hours during the workday, the following applies:

Second Meal Period. The employee must take a second meal period. This meal period must begin before the end of the tenth hour of work. Waiver Exception: An employee who works a shift of 10 or more hours in a workday but less than 12 hours may voluntarily waive their right to a second meal period so long as the first meal period was not also waived. The employee will be required to complete a voluntary written waiver of the second meal period, which will be kept in the employee's personnel file. This waiver does not apply if the employee works 12 or more hours. In that situation, a second meal period must be taken.

Employees Who Work 6 Hours of Less Per Day. An employee may voluntarily agree in writing to waive the employee's right to be provided with a meal period when a work period of not more than six (6) hours will complete the day's work. A 6-Hour Waiver Form is

available in the Human Resources Office and a signed copy will be kept in the employee's Personnel file.

ON-DUTY MEAL PERIOD. Unless the employee is relieved of all duty during the thirty (30) minute meal period, the meal period shall be considered an "on duty" meal period and counted as time worked. An employee may only take an "on duty" meal period where the nature of his or her employment is such that the employee cannot be relieved of all duty during the meal period, and must be approved in advance by the immediate supervisor with concurrence from Human Resources. In such an instance, the employee **must** sign an on-duty meal period agreement.

Premium Pay: All non-exempt hourly employees will be paid one extra hour of premium pay at their regular rate of pay for every day where a break is missed or a meal period is missed (regardless of the reasons for the missed meal or break). This is true even if the missed break or lunch is the employee's fault. While the employee could be disciplined for purposely missing a break or meal period for an improper reason or to get premium pay, the Agency must still pay for it.

The Agency provides a form entitled "Meal Period and Rest Period Premium Form" for employees to use to notify the Agency of any occasion when rest periods are not provided in accordance with this policy. Should the employee fail to complete the "Meal Period and Rest Period Premium Form," the employee's supervisor must complete the form, seek the employee's approval, and provide it to the Human Resources Office.

Off-The-Clock Work Prohibited. The Agency strictly prohibits non-exempt employees from working off-the-clock, including any preparatory and/or conclusory work at the beginning and end of work. Non-exempt employees may not perform any work off-the-clock, including when teleworking or checking emails and messages remotely. Non-exempt employees must accurately record all time worked. It is the employee's responsibility to clock in and clock out for every shift the employee works. Employees may not begin working until they have clocked in and may not do any work after they have clocked out. Working "off-the-clock" for any reason is a violation of the Agency policy.

All work must be performed while the non-exempt employee is clocked in, such as at the beginning of work, before beginning the employee's meal period(s), after ending the employee's meal period(s), and at the conclusion of work. Employees must report any time that is worked off-the-clock to their supervisor or the Human Resources Office so the time can be recorded and paid.

701.10.01 **EMPLOYEES MUST TAKE THEIR MEAL PERIOD.** Employees are responsible for notifying their supervisor as soon as they become aware of any reason that could keep them from their meal period so that arrangements can be made to ensure the meal period is taken. All employees, both exempt and non-exempt, must take their meal period (or at least 30 minutes of their meal period) each day unless there is a valid and current written on-duty meal period agreement between the employee and the Agency.

Exception: Based on program needs and health and safety factors, an employee scheduled to work no more than six hours may request to waive his/her meal period; approval will be at the discretion of the program manager. The waiver should generally be documented in writing.

701.11.00 EXTRA-TIME/OVERTIME

STAFFING. It is the responsibility of the Center Director to ensure that appropriate staffing is maintained for any child who is not picked up timely from the center.

701.11.01 OVERTIME COMPENSATION. All non-exempt hourly employees will be paid overtime at the rate of time and one-half (1.5) times their regular rate of pay for all hours worked in excess of eight (8) hours in one day or forty (40) hours in one week, or for the first eight (8) hours on the seventh consecutive day of work in the same workweek. Non-exempt employees will be paid double-time for hours worked in excess of twelve (12) in any workday, 60 hours in a workweek, and in excess of eight (8) on the seventh consecutive day of work in the same workweek.

There are no provisions for compensatory time off and state law does not allow the payment of compensatory time off in lieu of payment of overtime for non-exempt employees.

Non-exempt employees cannot waive their rights to overtime pay. Employees who believe that they have not been paid properly for all overtime hours worked should bring their concerns immediately to the attention of their supervisor or the Human Resources Office.

Employees who work unauthorized overtime will still be paid for all work as required by state and federal law.

701.11.02 EXTRA-TIME DEFINED. Extra-time is defined as additional time provided to a part-time assignment (less than eight hours per day) up to the time that may qualify that employee for overtime (over eight hours in any one day).

701.11.03 EXTRA TIME/OVERTIME NOTIFICATION. When the Agency knows in advance that extra-time/overtime work will be required, it will give notice as soon as possible to the affected employees. Extra-time/overtime that can reasonably be met in another way shall not be mandatory, unless required by program needs.

701.11.04 EXTRA-TIME/OVERTIME LIMITS. The Agency shall neither expect nor require excessive or chronic extra-time/overtime (generally not to exceed two-fifths (2/5) of the normal scheduled days of work per workweek) of an employee.

701.11.05 EXTRA-TIME/OVERTIME ON SENIORITY BASIS. When practical, extra-time/overtime shall be offered on a rotational basis to the most senior employee in that classification and site. If there are no volunteers, it will be assigned on a least senior rotation basis.

701.12.06 TIME WORKED. Employees shall record all time worked, including time worked over their normal schedule, on the time sheet at the time it actually occurs.

701.13.01 TIME SHEETS. Each employee shall record on the Agency's Time and Attendance Form the hours worked and hours absent. Current schedules of time sheet due dates are provided by the Fiscal Department. Salaries will be paid biweekly on Friday. Falsifying a time sheet is considered fraud and can result in disciplinary action up and including immediate involuntary termination.

Applies to: Exempt Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

It is recognized that in certain instances extra compensation for exempt employees is desirable and/or necessary to the mission of the Agency because of the great breadth of the Agency's financial and program services and the need to recruit, hire and retain the best personnel available. Extra compensation may be authorized when an exempt employee is given additional assignments to carry out the responsibility of the Agency, and the exempt employee's normal workload cannot be adjusted to permit the additional work to be done as part of the exempt employee's regular duties. A non-exempt employee performing additional duties is compensated hourly and will receive overtime pay in accordance with state and federal law. Payment of such overtime for a non-exempt employee is made through the bi-weekly timesheet process.

POLICY GUIDELINES

702.01.00 DEFINITION. The Agency provides every exempt employee with a base salary. An exempt employee, by nature of his/her position, is considered to be available for work assignments without additional remuneration at times other than his/her regularly scheduled hours. However, there are circumstances when additional payment may be appropriate to:

- A. Compensate exempt employees for performing work outside of their regular duties or department; or
- B. Compensate exempt employees for performing work of a vacant position, including position due to medical leave beyond two weeks, in addition to performing their regular job duties.

This policy applies primarily to exempt staff, as non-exempt staff receive compensation (either regular rate or overtime pay) for additional work performed.

702.02.00 GENERAL GUIDELINES.

- A. A supervisor, Program Manager or Executive Director must consult with the Human Resources Director before establishing such compensation or committing to paying an employee for additional duties and prior to communicating any such payments to the employee.

- B. Salary rates for an exempt position account for the full responsibilities of the position. The position may require work to be performed beyond normal hours and/or workweek. An exempt employee may not be compensated for regular work outside his/her normal schedule.
- C. Payment for an exempt employee is payable in the month in which the qualifying activity takes place. Payment under this policy is made through a Personnel Action Form submitted by supervisory personnel. The additional compensation pay rate should be reviewed every three months. The Personnel Action Form should include the compensation plan time period for which payments will be made.
- D. The performance of work outside an employee's regular duties or department should not conflict with or reduce the effectiveness of the employee's performance of his/her primary job responsibilities.

702.02.01 PERFORMING ADDITIONAL DUTIES OUTSIDE THE SCOPE OF PRIMARY JOB RESPONSIBILITIES.

- A. An exempt employee may sometimes have to perform work that is clearly outside the normal scope of his/her responsibilities. In this case, a Program Manager or supervisor may recommend a 2.5% to 5% increase to recognize performance of unusual duties with approval of the Executive Director. This payment must be based on the following criteria:
 - 1. Performance of the work necessitated clearly excessive additional time (generally regarded as the equivalent of more than one day per week) or involvement in a special project; and
 - 2. The work was either requested or approved by the employee's supervisor.
- B. Additional compensation, as described above, is intended for a short-term arrangement, not as an ongoing compensation strategy, and the Agency has complete and total discretion as to whether to authorize additional compensation for an exempt employee under any circumstance, regardless of whether the circumstances for additional compensation may fall within this policy. For an ongoing situation, a department should consider longer-term options, such as requesting to incorporate the additional duties into the employee's primary job responsibilities and reclassifying the employee.

702.02.02 PERFORMING ADDITIONAL DUTIES FOR ANOTHER DEPARTMENT.

- A. Permission of the employee's primary supervisor is required before an employee may be utilized by another department to perform special projects or other duties. The Program Manager or supervisor may recommend a 2.5% to 5% increase to recognize performance of additional duties for another department with approval of the Executive Director. The increase will be allocated to the department for which the duties are being performed.

- B. Additional compensation is intended for short-term arrangements, not as an ongoing compensation strategy, and as mentioned above, the Agency has complete and total discretion as to whether to authorize additional compensation for an exempt employee, regardless of whether the circumstances for additional compensation may fall within this policy. For an ongoing situation, a program manager or supervisor should consider longer-term options, such as using staff within the department who may have the requisite skills, training staff within the department to gain the requisite skills, or developing a new position.

702.02.03 PERFORMING WORK OF A VACANT POSITION – “ACTING/INTERIM” RATES.

- A. An acting/interim rate represents extra compensation for a staff member who has temporarily assumed major responsibilities for, and performance of, another position. Such assumed responsibility is usually in addition to his/her primary job responsibilities. An acting/interim rate should have a specific beginning and end date. Appropriate documentation detailing the absence, inability of the current incumbent to perform his/her full job duties, or vacancy should be submitted with the Personnel Action Form.
 - 1. For positions that are temporarily vacant due to an approved leave of absence, i.e. FMLA, CFRA, PDL leave, or illness, the acting/interim rate shall be effective the date of assuming the duties of the position.
- B. Supervisors/Mid-Managers/Managers cannot receive additional compensation for performing the work of a subordinate.
- C. A department should consider how the employee’s primary job responsibilities will be handled, how the components of the vacant job are distributed, and what recruitment efforts are made to fill the position.
- D. An employee may be paid an additional 5% - 7.5% of their current salary or Step A of the vacant position, whichever is greater, for performing the duties assigned to the vacant position with approval of the Executive Director. The percentage compensated should correspond to the percent of effort given to the secondary duties. If the program manager or supervisor is actively considering the substitute employee for promotion to the vacancy, the department may pay the substitute employee for up to three months. At the end of three months, the alternatives below should be considered and a longer-term plan of action created, including:
 - 1. Offering the position to the substitute employee if he/she is the most qualified candidate for the position after conducting a job search;
 - 2. Requesting to reclassify the substitute employee’s job to incorporate the additional duties and change the employee’s base pay;
 - 3. Rotating the substitute out of performing the additional responsibilities; or
 - 4. Restructuring the additional responsibilities in another way.

Applies to: Employees (Madera/Mariposa Regional Madera Migrant/Seasonal Head Start collective bargaining members, refer to Collective Bargaining Agreements or Memoranda of Understanding with Unions such as SEIU)

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

CAPMC provides employees the opportunity to have their bi-weekly payroll checks deposited directly into their bank accounts each payday.

POLICY GUIDELINES

- 703.01.00 DIRECT DEPOSIT. Employees' paychecks may be directly deposited by the Agency's payroll department in a financial institution of the employee's choice, which does not charge the Agency any fee(s) for such service. Direct deposit is granted upon the employee's completion of the Automatic Payroll form.
- 703.02.00 REIMBURSEMENT OF DIRECT DEPOSIT FEE. Employees who have their paychecks direct-deposited into a financial institution which charges the Agency a fee for such service, may do so only if they reimburse the Agency for the fee through a payroll deduction. This provision is only applicable if the financial institution will still accept the direct-deposit of the Agency's paychecks.
- 703.03.00 OVERPAYMENT/UNDERPAYMENT. The Agency (with approval from the Executive Director or Chief Financial Officer) are authorized to apply, in full, any necessary salary adjustment resulting from overpayment or underpayment without regard to cause of such overpayment or underpayment. Employees will be advised in advance, and will be afforded the opportunity to arrange a payment schedule in the event of an overpayment.
- 703.04.00 STALE PAYROLL CHECKS. Employees who do not receive a payroll direct deposit, are responsible to deposit their payroll checks in a timely manner. Outstanding payroll checks may not be honored by the bank after 90 calendar days. Employees will normally receive a notice from the Fiscal department after 60 days to deposit their check or request a new check.

Stop payments may be issued to all stale payroll checks after 90 days.

Applies to: All Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The purpose of this policy is to establish conduct and work rules.

POLICY GUIDELINES

801.01.00 GENERAL. Employees will adhere to the work rules of the Agency. Inappropriate behavior/conduct as described by this policy will result in progressive discipline, up to and including involuntary termination of employment. Inappropriate behavior/conduct that may result in disciplinary action includes, but is not limited to, those listed below, which are meant to be illustrative only and not all-inclusive.

- A. All employees will be clean, free of odor, well-groomed, good hand hygiene, and neat in appearance.
- B. Fluorescent hair tones are not permitted
- C. Body piercing paraphernalia of any kind, with the exception of earrings (maximum of two per ear), is not appropriate for the work setting. Earrings must be professional in appearance.

Any questions regarding the general expectations of all employees should be directed to the Executive Director.

801.02.00 ABSENCE. Inappropriate behavior related to absence includes:

1. Absence without legitimate excuse and/or failure to follow Agency notification procedures;
2. Chronic, repeated or excessive absenteeism; and
3. Repeated tardiness without legitimate excuse and/or failure to follow Agency notification procedures.

801.02.00 APPEARANCE. Inappropriate appearance includes failure to maintain appropriate personal appearance or dress, including uniform or style of dress, according to Agency standards or dress code.

1. All employees will be clean, free of odor, well-groomed and neat in appearance.
2. Fluorescent hair tones are not permitted
3. Body piercing paraphernalia of any kind, with the exception of earrings (maximum of two per ear), is not appropriate for the work setting. Earrings must be professional in appearance.

801.03.00 CONDUCT. Inappropriate conduct includes:

1. Failure to follow prescribed rules and regulations or violation of Agency policies and procedures;
2. Fraud in securing employment;
3. Falsification of resume or application materials or omission of material information from resume or application materials;
4. Falsification of any documents submitted by an employee to the Agency;
5. Violation of CAPMC Code of Ethics and Business Conduct Policy;
6. Discrimination on the basis of any status protected by applicable federal, state and local laws including, without limitation, , race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding), gender (a person's sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning, having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or in ability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status as well as any other category protected by federal, state or local law or ordinance or regulation.

The Agency prohibits unlawful discrimination, harassment and retaliation based on the perception that anyone has any of these characteristics, or is associated with a person who has or is perceived as having any of these characteristics.

7. Violation of Agency's unlawful harassment policies including, without limitation, its Sexual Harassment Policy;
8. Violation of Workplace Violence Policy;
9. Discourtesy toward others (e.g., failure to work harmoniously with fellow employees or serve the public with courtesy);
10. Insubordination (i.e., failure or refusal to comply with a supervisor's instructions, unless the instructions are illegal or endangering);
11. Insulting or demeaning the authority of a supervisor or manager;
12. Violating local, state, or federal laws, rules or regulations while on duty or use of authority of position;
13. Refusal to obey lawful instructions of law enforcement officials or other proper authorities;
14. Retaliating against an employee for making a complaint of unlawful harassment or discrimination to the Agency, a public body or a governmental agency;
15. Incompetence or neglect of duty;
16. Unsatisfactory job performance; or failure to perform job duties;
17. Inability or unwillingness to complete assignments in an accurate and timely fashion;
18. Hindering or limiting Agency operations or interfering with another employee's work;
19. Illegal conduct, conduct unbecoming to an Agency employee, or conduct damaging to the Agency's public image;
20. Unauthorized removal of Agency property/assets, including donations;
21. Dishonesty;
22. Misuse or abuse of sick leave or any leave policy;
23. Improper political activity while on duty or utilizing Agency property or authority of a position for political or personal purposes;

24. Receiving gifts, money, or gratuities from individuals receiving benefits or services from the Agency, performing services under contract, or otherwise in a position to benefit from an employee action (Exception: employees may receive a gift if the gift is of nominal value of \$25 or less);
25. Permitting or creating a personal obligation that would lead any individual to expect official favors;
26. Violation of Child Abuse and Neglect Reporting Policy;
27. Engaging in corporal punishment, emotional or physical abuse, or humiliation of a child;
28. Leaving a minor (under 15 years of age) unsupervised, including employee's own child(ren);
29. Not maintaining the proper licenses and/or permits required of the employee's position or as necessary to carry out job responsibilities;
30. Violation of Agency's Driver License Monitoring and Travel Policies;
31. Unlawful or unauthorized use, carrying, or possession of firearms, explosives, or other potentially dangerous items;
32. Smoking, vaping, hookah on Agency premises, including in an Agency vehicle;
33. Gambling while on duty;
34. Sleeping on duty;
35. Conviction of a (i) felony; (ii) a crime disqualifying the employee from obtaining clearance from the Department of Social Services; (iii) a misdemeanor involving moral turpitude as defined by California regulations or case law; or (iv) a misdemeanor involving a crime directly related to the employee's job duties;
36. Falsifying any type of leave authorized by Agency rule or regulation or state or federal law; and
37. Agency insurance carrier is unable to insure employee.

801.04.00 RULES AND REGULATIONS. Inappropriate behavior related to property includes:

1. Violation of Agency procurement purchasing policies and procedures;
2. Violation of Agency's Credit Card Policy;
3. Embezzlement or theft;

4. Violation of Computer, Internet and Electronic Communications Policy;
5. Violation of Cell Phone Usage Policy; and
6. Violation of safety rules or common safety practices.

801.05.00 SUBSTANCE ABUSE. Inappropriate behavior related to substance abuse includes:

1. Consuming alcoholic beverages or being under the influence of alcoholic beverages during the scheduled workday;
2. Unlawfully manufacturing, selling, possessing, distributing, dispensing, using, or purchasing a controlled substance or illegal drug (under state or federal law); or
3. Being under the influence of a controlled substance or illegal drug (under state or federal law) not authorized by a physician.

Note: Employees must notify their immediate supervisor and the Human Resources Director within five days of receiving any criminal conviction resulting from a drug violation in the workplace, while driving, or in any circumstance that could potentially affect employee's work performance.

Applies to: Employees; Volunteers

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The Agency dress code is designed as a guide for agency members to use when determining whether or not an item of clothing is appropriate attire. The goal of this agency is to maintain a professional and comfortable atmosphere. The Agency is a place where people are professional enough to get the job done and relaxed enough to be approachable by families. The dress code should reflect that philosophy. These are difficult considerations to balance, and the Agency does not want to mandate a particular style of dress or prevent employees from displaying individual style or creativity. Since everyone has different tastes, style, body type and ideas about what looks good on their own body and on others, the intent of the policy is to provide consistency and general expectations for all employees. Employees should exercise good judgment based on the work environment and the job duties being performed. Due to various work environments, the Agency has developed the following guidelines, which are designed and intended to be gender-neutral.

Please consult with your supervisor or the Human Resources Office if you have questions as to what constitutes appropriate attire. Any employee who requires an accommodation for any reason protected by law, including based on a religious belief and/or religious practice (including religious dress and grooming practices), should contact the Human Resources Director and request such an accommodation.

POLICY GUIDELINES

802.01.01 GENERAL EXPECTATIONS OF ALL EMPLOYEES.

- A. All employees will be clean, free of odor, well-groomed, good hand hygiene, and neat in appearance.
- B. Fluorescent hair tones are not permitted
- C. Body piercing paraphernalia of any kind, with the exception of earrings (maximum of two per ear), is not appropriate for the work setting. Earrings must be professional in appearance.

Any questions regarding the general expectations of all employees should be directed to the Executive Director.

802.01.02 FOOTWEAR FOR MAINTENANCE/GROUNDS STAFF. Steel-toed shoes are required. The Agency will provide a \$150 allowance once per calendar year towards the purchase of steel-toed shoes.

802.02.00 TATTOOS. While on-duty or representing the Agency in any official capacity, no offensive tattoo or offensive body art may be visible. Examples of offensive tattoos or body art would include, but not be limited to, those which depict racial, sexual discriminatory, gang related, or obscene language.

The Agency reserves the right to have employees cover tattoos or body art located on the face, hands, or neck with a skin-tone patch.

802.03.00 CLOTHING ITEMS CONSIDERED UNACCEPTABLE FOR THE OFFICE WORKPLACE.

Unacceptable clothing items include those which:

- A. are cotton stretch pants, stirrup pants, or sweats, except tight leggings with fingertip length tunic, shirts, dresses, sweaters.
- B. are denim or casual jean-type material of any color (5-pocket) (see Casual Friday for exception); (Staff, with the exception of Family Advocates, at Child Care Facilities Worksites/Environments and Information Technology staff are allowed to wear denim and casual jean-type material due to the working environment);
- C. are pants that are shorter than mid-calf;
- D. are midriff and show bare waist when there is normal movement;
- E. are sheer enough to reveal undergarments or items described in item "F" below;
- F. are strapless or have thin spaghetti straps (straps must be a minimum of 2" wide) and are worn by themselves without an appropriate cover that is at least waist-length;
- G. are razor-back shirts;
- H. are cotton sweatshirts, hoodies, or similar (agency-logo sweatshirts are permissible);
- I. are stretch-like and made of lycra or a spandex material;
- J. are very short or very clingy;
- K. are very tight, ripped, thinning, very faded or patched;
- L. are military oriented, such as camouflage;
- M. advertise products or have any sayings or graphics which support political candidates/causes, sports teams, school athletics, drugs/alcohol, or which someone might find ethnically/religiously offensive;
- N. measure more than 4" to 6" from the floor when kneeling (includes skirts, dresses, etc.);
- O. reveal cleavage at any time (i.e. when bending over);
- P. reveal undergarments;
- Q. are sweat pants;
- R. are cloth or cloth-like boots; are summer sandals without a back strap AND have less than a 1 (one) inch heel
- S. Crocs or Croc form like footwear, Birkenstock or Birkenstock form like footwear, exception of Family Advocates, Outreach Worker, Intake Worker, Case Worker
- T. are tennis shoes/Sketchers, i.e. athletic shoes, walking shoes, hiking shoes, etc. (Staff, with the exception of Family Advocates, at Child Care Facilities Worksites/Environments and Information Technology staff are allowed to wear tennis shoes due to the working environment);

- U. are flip flops with any type of heel;
- V. are any type of heels higher than four (4) inches.
- W. Are any type of shoes higher than four (4) inches and without a back strap or cover
- X. are flip flops with any type of heel;

802.04.00 FRIDAY CASUAL DRESS. Fridays are casual dress days. Dressing casually on Fridays is a privilege. The same standards of professionalism apply – it is the comfortable part that is being extended on Fridays. Jeans may be worn (torn, frayed, oversized, tight-fitting or dirty-wash dyed will be unacceptable). Tennis shoes – athletic, walking, hiking may be worn (torn, frayed, oversized, or filthy will be unacceptable). Crocs and Croc form like footwear; or flip flops with any type of heel – leather, rubber or plastic are not permissible.

802.05.00 PROPER ATTIRE FOR COMMUNITY EVENTS/CONFERENCES/TRAININGS. Depending on the type of community event, attire might differ. At all times while representing the Agency in the community, employees will dress appropriately and professional in accordance with the event. Jeans are not acceptable.

If you question your choices, it is always better to be overdressed than underdressed. **It is important to make the best possible choice, because if you are inappropriately dressed, you will be sent home to change on your own time.**

802.06.00 ACCOMMODATION. Please consult with your supervisor or the Human Resources Office if you have questions as to what constitutes appropriate attire. Any employee who requires an accommodation for any reason protected by law, including based on a religious belief and/or religious practice (including religious dress and grooming practices), should contact the Human Resources Director and request such an accommodation.

802.07.00 VIOLATION OF DRESS CODE. Violations of the dress code will be addressed individually by the employee's supervisor, the Program Director/Manager, the Human Resources Director, or the Executive Director. Employees will be sent home to change on his/her own time. Employees violating the dress code for the first time will receive a warning. If an employee continues to violate the dress code, the employee will be subject to progressive discipline, meeting with the Executive Director, up to and including involuntary termination.

Worksites/Environments and Information Technology staff are allowed to wear tennis shoes due to the working environment).

Applies to: Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

Community Action Partnership of Madera County (Agency) shall not discharge, demote, suspend, or threaten to discharge or suspend, or in any manner discriminate or take adverse action against an employee who follows the guidelines below.

Policy Guidelines

- 803.01.00 EMPLOYEE RIGHTS ARE PROTECTED. An employee's rights are protected when the employee is involved in any of the following:
- A. The employee that has made an oral or written complaint against the Agency to: (i) the California Department of Social Services, (ii) any other federal or state agency including, but not limited to, other agencies having statutory responsibility for enforcement of the law applicable to the Agency, its programs, employees to any other law, regulations or ordinances applicable thereto, or (iii) to any management employee of the Agency, for the violation of any licensing law or other laws (including but not limited to laws relating to child abuse, staff-child ratios, OSHA, etc.);(iv) Agency Ethics Hotline.
 - B. The employee that has made an oral or written complaint against the Agency to: (i) the Department of Fair Employment and Housing, (ii) Equal Employment Opportunity Commission, (iii) the Department of Labor or California Division of Labor Standards Enforcement; (iv) any other state or federal agency; or (v) any management employee of the Agency, alleging unlawful discrimination, harassment or retaliation in the workplace.
 - C. The employee has instituted or caused any proceeding against the Agency regarding the violation of any licensing law or other laws including, without limitation, laws prohibiting unlawful discrimination, harassment or retaliation in the workplace;
 - D. The employee is, or will be, a witness in a proceeding regarding the alleged violation by the Agency or its employees of any federal or state law, including licensing laws; or
 - E. The employee refuses to perform work that is in violation of any state or federal law, regulation or ordinance including, without limitation, a licensing law or regulation. For this subsection to apply, the employee must advise the Agency the reason for the employee's refusal to perform the work in question and what the employee believes to be the alleged violation of the law.

803.02.00 DISCLOSURE OF RELIGIOUS OR POLITICAL AFFILIATIONS. No questions in any text, application form, interview, or other personnel proceeding or any appointing authority shall be so framed as to attempt to illicit information concerning political or religious beliefs, opinions or affiliations of an applicant or employee. No appointment to or removal from a position in the competitive service shall be affected or influenced in any manner by any political or religious belief, opinion or affiliation.

Applies to: Governing Body Members, Officers, Agents, Employees, Volunteers, Consultants,
Independent Contractors (Agency Members), General Public

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The Community Action Partnership of Madera County (Agency) is committed to providing staff and volunteers with an environment that is safe, secure, and free from threats, intimidation, and violence.

The Agency has established a Zero Tolerance Standard with respect to acts of intimidation, threats of violence, or acts of violence relating to the workplace (violence which stems from an employment relationship or invades the employment relationship). This policy is intended as a guide for employees, supervisors, and managers and has been prepared to aid in the recognition and response to employee workplace violence. The Agency and its employees are committed to working together to create and maintain a workplace that is as free as possible from forms of harassing and threatening behaviors.

CAPMC considers different areas as public or private, inclusive of Head Start centers. For purposes of this policy, the lobby of the administrative offices, Gill Avenue and Jacquelyn Avenue, are considered public, as well as the Head Start center administrative offices. The Gill Avenue public area is confined to the lobby area in the Community Services Department. In the Jacquelyn Avenue, the public area is confined to the entrance lobby area only. For Head Start centers, the public area is confined to the staff administrative office. All other offices, space, classrooms, dining or records area are considered private since individuals are not typically invited to enter such areas. When law enforcement agents (such as Madera Police, Sheriffs, ICE) visit the Agency with search warrants, employees will ask agents to remain at the waiting areas and explain to them that designated personnel will be contacted to assist them.

Designated personnel are:

Mattie Mendez
Executive Director
COMMUNITY ACTION
PARTNERSHIP OF
MADERA COUNTY
1225 Gill Ave Madera, CA. 93637
Telephone: (559) 675-5749
Facsimile: (559) 673-3223
E-Mail: mmendez@maderacap.org

Russell K. Ryan Esq.
MOTSCHIEDER, MICHAELIDES,
WISHON, BREWER & RYAN, LLP
1690 West Shaw Avenue, Suite 200
Fresno, California 93711
Telephone: (559) 439-4000
Facsimile: (559) 439-5654
E-Mail: rkr@mmwbr.com

POLICY GUIDELINES

804.01.00 DEFINITIONS.

804.01.01 **WORKPLACE VIOLENCE.** Workplace violence is any act that results in threatened or actual harm to an individual or property in the workplace.

804.01.02 **DEADLY WEAPON.** A deadly weapon is any instrument, device, or thing capable of inflicting death, and designed or specially adapted for use as a weapon, or possessed, carried, or used as a weapon including, but not limited to, a firearm (including unloaded, inoperable or sawed off firearms, starter pistols, zip guns, etc.), knife, club, brass knuckles, martial arts weapon, or stun gun. Prohibited items shall not be brought onto Agency-owned and/or leased property nor shall such items be stored in personal vehicles parked on Agency-owned and/or leased property.

804.02.00 CONDUCT OR BEHAVIOR NOT TOLERATED BY THE AGENCY.

804.02.03 **INTIMIDATION.** Intimidation is an intentional act toward another individual, causing the other individual to reasonably fear for his/her safety or the safety of others.

804.02.02 **THREAT OF VIOLENCE.** Threat of violence is an intentional act that threatens bodily harm to another individual or damage to the property of another.

804.02.03 **ACT OF VIOLENCE.** An act of violence is an intentional act that causes bodily harm, however slight, to another individual or damage to the property of another.

804.02.04 **WEAPONS.** Possession of weapons on Agency property is not permitted. Weapons include, but are not limited to, firearms, explosives, clubs, or any other object that has a primary or intended purpose of inflicting bodily harm upon another person. This includes those employees who carry a concealed weapons permit. There is an exception for those involved in law enforcement, contractors such as private security contractors/investigators or board members who have such permits.

804.03.00 **CONDUCT/BEHAVIOR.** Any conduct or behavior that threatens or endangers the health and safety of any individual is prohibited. The following is a non-exhaustive list of specific examples of physical and non-physical conduct behavior that may be considered workplace violence and are prohibited:

- A. Intimidating, threatening or hostile statements, actions or gestures;
- B. Intimidation through direct, conditional, or veiled threats;
- C. Intimidation through unjust exercise of power or authority;
- D. Bomb threats;

- E. Slurs regarding another individual's race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding), gender (a person's sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning, having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or in ability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status, use of cannabis off the job and away from the workplace consistent with the provisions of California Government Code Section 12954, as well as any other category protected by federal, state or local law or ordinance or regulation.

All allegations of discrimination and harassment will be addressed under the provisions and procedures established by the Non-Discrimination Policy and the Non-Harassment Policy;

- F. Threatening comments regarding, or referring to, violent events and/or behaviors;
- G. Physical abuse, assault or attack, or physically touching another individual in an intimidating, malicious, or sexually harassing manner includes, but not limited to, such acts as hitting, slapping, poking, kicking, pinching, grabbing, pushing, bullying, hazing, "getting in your face", and fist-waving/shaking;
- H. Vandalism, arson, or sabotage;
- I. Throwing objects and things, regardless of the size or type of object being thrown or whether an individual is the target of a thrown object;
- J. Intentional damaging, destruction, or sabotage of Agency property or equipment or another's property or equipment, or any substantial threat to destroy any such property or equipment;

- K. Carrying weapons of any kind, other than by a law enforcement officer or as otherwise provided by law, onto Agency property or onto property utilized for agency programs or activities;
- L. Harassing phone calls – calls made by one employee to another in the workplace or outside the workplace, or by an employee in the workplace to an individual outside (non-member) of the Agency; and
- M. Any other act or behavior that is reasonably judged offensive or inappropriate and violent in the workplace or on agency property.
- N. Romantic Obsession - Another type of workplace violence may occur when an individual becomes romantically obsessed with someone who does not reciprocate the romantic feelings. This obsession can often be irrational and the individual displaying this behavior does not respond to the victim's attempts to set limits or to end the attachment. Obsessed individuals have sometimes been known to be a threat to the safety of the individual with whom they are obsessed. If an employee believes that he/she is being stalked or that someone has an obsessive attachment to him/her, the employee should notify the Human Resources Office and the appropriate law enforcement authorities.

804.04.00 SECURITY AND SAFETY. Security and safety in the workplace require the cooperation of every employee and volunteer. Any employee who is the subject of, or a witness to, a suspected violation of this policy is strongly encouraged to report the violation to the next-level supervisor who is not a party to the violation. Any emergency, perceived emergency, of suspected criminal conduct shall be immediately reported to the appropriate law enforcement authorities.

Cameras and monitors are installed around the CAPMC building to provide access control and monitor various activities surrounding the building. The devices are installed at selected interior and exterior doors and spaces. IT/Network Administrator is the primary person to oversee the installed devices.

When employees notice security monitors/cameras are vandalized or loosely attached, they are expected to notify IT/Network Administrator immediately by completing a work order via CAPnet.

804.05.00 WORKPLACE WARNING SIGNS. There is no exact method to predict when an individual will become violent. One or more of these warning signs may be displayed before an individual becomes violent, but they do not necessarily indicate that an individual will become violent. Any display of these signs should trigger concern as it is usually exhibited by people experiencing problems:

Displays of unwarranted anger.	Frequent interpersonal conflicts.
Expression of a plan to hurt self/others.	Indication of marked mood swings.
Verbal, nonverbal, or written threats or intimidation, explicit, subtle, or implied.	Fascination with weaponry and/or acts of violence.
Feelings of persecution, expressed distrust, especially with management.	Coworkers/clients fear reacting to employee.
Violence toward inanimate objects.	Holding a grudge against a specific individual; verbalizing a hope that <u>something will happen to him/her.</u>

804.06.00 WITNESS TO WARNING SIGNS. Employees who witness these warning signs are strongly encouraged to inform their supervisors. Managers and supervisors are encouraged to consult with the Human Resources Office to attempt to prevent a difficult situation from escalating into violence. The Human Resources Office may contact appropriate authorities, which may include, but not limited to, the Madera County Behavior Health Department, for guidance and direction.

804.07.00 MANAGEMENT RESPONSIBILITIES. All Agency management employees are required to adhere to this policy and to ensure that those they manage are aware and accountable for adhering to this policy.

A. The issues surrounding employee workplace violence can be complex and difficult to assess. Therefore, Program Managers are encouraged to consult with available Agency resources including, but not limited to, the Human Resources Office, Madera County Behavioral Health Department, outside legal counsel, or appropriate law enforcement authorities. Consultation with these resources will greatly assist management in identifying intervention strategies that may minimize or avert potentially violent situations. Such intervention(s) may include:

1. Supervisory action to address performance problems and inappropriate conduct;
2. Corrective action;
3. Professional employee counseling through available referral services; or
4. Medical and/or psychological evaluation to determine fitness for duty.

B. Managers are also responsible for developing and implementing departmental safety plans to be included as part of the department Disaster Preparedness Plan.

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804.08.00 SUPERVISOR RESPONSIBILITY. Supervisors have a crucial role in making the Agency a safe and secure working environment by reducing the potential for employee workplace violence through training, appropriate and consistent use of sound supervisory practices and by applying timely corrective action when necessary. Adherence to Agency policies, workplace rules and regulations, documentation of employee performance problems

and appropriate training in identifying early warning signs, appropriate workplace conduct, and/or conflict resolution will greatly assist in the prevention of potential workplace violence.

- A. All Agency supervisory employees are required to adhere to this policy.
- B. The Agency is responsible for scheduling regular annual workplace violence training for managers and supervisors, and providing similar training for other staff as appropriate.
- C. Supervisors are to evaluate any alleged threat by assessing its perceived intent and the capacity and means to fulfill the threat. Factors to consider include the nature of the threat, duration of risk, and likelihood that harm will occur.
 1. If the circumstances do not indicate imminent danger to individuals or damage to property, supervisors should:
 - a. Document, using the Workplace Violence Incident Form, the circumstances associated with the event to include a record of information from all involved employees or witnesses, and evaluation of the circumstances.
 - b. Contact the Human Resources Office to report the incident and to request guidance and assistance.
 - c. Promptly develop and implement a plan of action.
 - d. Promptly initiate appropriate corrective action based upon the individual's degree of involvement.
 2. In the event of imminent danger or an incident of violence involving injury to individuals or damage to property, supervisors should:
 - a. Notify law enforcement.
 - b. Seek assistance for individuals needing care.
 - c. Document, using Workplace Violence Incident form, circumstances associated with the event to include a record of information from all involved employees or witnesses, and an evaluation of the circumstances.
 - d. Contact the Human Resources Office to report the incident, and request to speak with a representative. Human Resources will immediately seek guidance from appropriate authorities, which may include, but not limited to, the Madera County Behavioral Health Services.
 - e. Promptly develop and implement plan of action.
 - f. Promptly initiate appropriate corrective action based on the individual's degree of involvement.

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- C. It is the responsibility of all supervisors to report the results of their investigations into alleged violations of this policy to their next-level supervisor and to consult with the Human Resources Office on potential employee workplace violence situations as appropriate. The Human Resources Office will contact appropriate authorities, which could include, but not limited to, the Madera County Behavioral Health Department, for guidance and direction.
- D. Supervisors shall document all violations of the *Workplace Violence Policy* in order that appropriate corrective action can be administered.

804.09.00 EMPLOYEE RESPONSIBILITY. All Agency employees are required to adhere to this policy. It is the responsibility of every Agency employee to assist and cooperate in making the workplace as safe and secure as possible.

- A. Any conduct or “jokes” which involve intimidation and/or threats are inappropriate and will be taken seriously.
- B. Employees are strongly encouraged to report any perceived violation of the *Workplace Violence Policy* to their next-level supervisor who is not a party to the violation. No employee shall be subjected to criticism, reprisal, retaliation or disciplinary action for good faith reporting pursuant to this policy.
- C. Employees who are the subject of, or witness to, a possible violation of this policy may be requested by management to document their experience or observations in order to facilitate the handling of the situation.
- D. In an effort to promote a safer work environment, employees who are the victims of domestic violence or who believe they may be the recipients of violence, are encouraged to promptly notify an appropriate supervisor and Human Resources Director. Confidentiality will be maintained to the extent allowed by law.
- E. Employees are strongly encouraged to report Restraining Orders to the Human Resources Office and to their supervisors when those orders affect the workplace.
- F. Gun violence restraining orders allow co-workers, (with employer approval and the consultation of the Agency’s attorney), who regularly interact with the person exhibits violent behaviors, to file a petition for gun violence restraining order.

804.10.00 HUMAN RESOURCES RESPONSIBILITY.

- A. Provide assistance to the departments as requested.
- B. Contact appropriate authorities, which may include, but not limited to, the Madera County Behavioral Health Department, for guidance and direction.
- C. Process request for corrective action/disciplinary procedure.

- D. If needed, contact the Agency's legal counsel or an outside consulting firm to investigate and determine findings.
- E. Implement results of investigation/findings.

804.11.00 INCIDENT MANAGEMENT. The degree to which employees are able to survive an actual act of violence in the workplace may depend greatly upon recognition of potential problems and the measures taken in advance of an incident.

- A. The following are the basic building blocks for the development of a departmental safety plan, to be included as part of the department Disaster Preparedness Plan:
 - 1. Identify the physical security needs of the department.
 - 2. Discuss and coordinate emergency strategies with department employees.
 - 3. To the extent possible, arrange for limited and authorized access to the affected work area.
 - 4. Establish protocol for calling law enforcement (emergency/non-emergency)
 - 5. Develop prearranged office procedures to alert others to the need for help.
 - 6. Develop a procedure to cease normal operations and secure the premises.
 - 7. Outline emergency evacuation procedures.
 - 8. Evaluate the need for security alarm, panic button, surveillance cameras, security personnel, etc.
- B. Employees should mentally "map out" a personal survival strategy in the event of workplace violence.
- C. Workplace violence incidents will differ greatly and each situation will dictate a different response. The particular circumstances of a given situation will suggest which of, and in which order, the following should occur:
 - 1. Report to law enforcement by dialing 9-1-1 at the safest opportunity;
 - 2. Alert others (signals, codes, alarms);
 - 3. Activate prearranged safety and security plan;
 - 4. Secure surroundings, lock doors; and
 - 5. If appropriate, evacuate employees/leave the area.

804.12.00 MANAGING THE AFTERMATH OF AN INCIDENT. Police and other emergency response personnel will be available to manage all emergencies. Police will deal with criminal activity. However, it remains the responsibility of agency managers, supervisors, and employees to work together to try to normalize the workplace following an incident.

The aftermath of a violent situation can be traumatic, characterized by confusion and disorientation. The wave of uncertainty, panic and disbelief will pass and in its place will be the task of normalizing the workplace. Depending on the severity of the incident and the recommendations of appropriate authorities who have been contacted, which may include but not limited to the Madera County Behavioral Health Services, the Human Resources Office will normally coordinate post incident normalization. Managers will be expected to take the lead in initiating and participating in debriefings following a violent act, normally within 72 hours of an incident.

Madera County Behavioral Health Services (559) 675-7926

Law Enforcement - Emergency 911

804.13.00 VIOLATION OF POLICY. Any Agency employee found to be in violation of this policy shall be subject to progressive disciplinary action, up to and including involuntary termination, pursuant to applicable Agency Personnel Policies or Collective Bargaining Agreement, and, if appropriate, shall be prosecuted to the full extent of the law.

804.13.00 EMERGENCY RESPONDER – EMPLOYEE PROTECTION. As detailed in California Labor Code Section 1139, in the event of a state of emergency or an emergency condition, the Agency will not take or threaten adverse action against any employee for refusing to report to, or leaving, a workplace or worksite within the affected area because the employee has a reasonable belief that the workplace or worksite is unsafe.

An “emergency condition” is defined to mean (1) a condition of disaster or extreme peril to the safety of persons or property at the workplace or worksite caused by natural forces or a criminal act, or (2) an order to evacuate a workplace, a worksite, a worker’s home, or the school of a worker’s child due to natural disaster or a criminal act. An “emergency condition” does not include a health pandemic.

Please note that the Agency employees must first notify the Agency through their supervisor or the Human Resources Office of the condition giving rise to their belief that the workplace is unsafe and justifying them in leaving, or not reporting to work. If it is not feasible to provide notice before leaving or the start of the employee’s workday, then the employee must provide notice as soon as possible.

If the employee believes that the Agency has not complied with this policy, please notify your supervisor or the Human Resources Office right away so that this can be corrected.

804.14.00 WORKPLACE VIOLENCE POLICY – QUICK REFERENCE

804.14.01 WARNING SIGNS.

Displays of unwarranted anger. Expression of a plan to hurt self/others.	Frequent interpersonal conflicts. Indication of marked mood swings
Verbal, nonverbal, or written threats or intimidation, explicit, subtle, or implied.	Fascination with weaponry and/or acts of violence.
Feelings of persecution, expressed distrust, especially with management.	Coworkers/clients fear reacting to employee.
Violence toward inanimate objects.	Holding a grudge against a specific individual; verbalizing a hope that something will happen to him/her.

803.14.02 WHAT TO DO IF THERE IS AN INCIDENT.

Phone

Employee

911

If an emergency, or if you suspect criminal conduct, call the appropriate law enforcement authorities immediately. Follow department safety plan.

If not an emergency, inform your supervisor of the incident.

Managers and Supervisors

Phone

911

If an emergency, or if you suspect criminal conduct, call the appropriate law enforcement authorities immediately. Follow department safety plan.

If not an emergency, contact a member of the Human Resources Office, as appropriate.

673-9173

Madera County Behavioral Health Services

675-7926

803.14.03 WHAT TO DO FOLLOWING AN INCIDENT.

Managers and Supervisors

673-9173

Contact the Human Resources Office, if appropriate, for initial debriefing and assessment.

Applies to: Employees, Volunteers, Governing Boards, Officers, Agents, Consultants, Independent Contractors (Agency Members), General Public

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

Agency members are responsible for ensuring that the Agency maintains a work environment free from unlawful harassment, including sexual harassment. Unlawful harassment impedes the realization of the Agency's mission of helping people, changing lives by providing high level, quality services to the children and families. Unlawful harassment violates the dignity of individuals and will not be tolerated. The Agency seeks to eliminate unlawful harassment, including sexual harassment, through education and by encouraging employees, volunteers, and consultants to report concerns or complaints. Prompt corrective measures will be taken to stop unlawful harassment whenever it occurs. Please refer to Policies 401.02.06, 401.02.07, 401.02.08, and 401.02.09 for additional information.

POLICY GUIDELINES

805.01.00 DEFINITION. Conduct, whether verbal, non-verbal, or physical, constitutes harassment if it is based on an individual's protected status and when submission to that conduct becomes (a) a term or condition (express or implied) of the individual's employment; (b) basis for a decision concerning an individual's employment; or (c) creates an intimidating, hostile, or offensive work environment that unreasonably interferes with work performance or negatively affects an individual's employment opportunities. The first two types of harassment, often known as "economic harassment" typically involves a threat or a promise of benefit linked to improper conduct. Economic harassment is virtually always perpetrated by a manager or supervisor (or business owner) abusing his or her position or power. The third type of harassment, known as "environmental" or "hostile work environment harassment" involves behavior which an employee finds offensive even though there has been no tangible employment action (suspension, demotion, termination) that has occurred toward the employee. In this situation, the harassment is unlawful because it unreasonably interferes with the individual's work performance or creates an intimidating, hostile, or offensive work environment. Hostile work environment harassment can occur between individuals associated with the agency, e.g. between an employee and a supervisor; coworker(s); customer(s); vendor(s); or contractor(s).

805.02.00 EXAMPLES OF UNLAWFUL HARASSMENT. Unlawful harassment (including sexual harassment) takes many forms; examples of conduct include but are not limited to:

A. Some incidents of physical assault;

- B. Direct or implied threats that submission to sexual advances will be a condition of employment, work status, promotion, and/or letters of recommendation;
- C. Sexual exploitation of a relationship between individuals of unequal power and authority;
- D. Sexual exploitation of a relationship between peers that could affect the workplace;
- E. Repeated and unwanted requests for dates, sexual flirtations, or propositions of a sexual nature;
- F. Subtle pressure for a sexual relationship;
- G. Sexist remarks about an individual's clothing, body, or sexual activities;
- H. Unnecessary touching, patting, hugging, or brushing against an individual's body;
- I. Conduct of a sexual nature that causes humiliation or discomfort, such as use of inappropriate terms of address;
- J. Comments, questions, or jokes that are sexist, racist, ageist, homophobic, of a sexual nature, etc. that demean or criticize an individual due to the individual's inclusion in any category protected by state or federal law;
- K. Conduct that creates a hostile work environment for an individual due to the individual's inclusion in a category protected by state or federal law;
- L. Inquiries and commentaries about sexual activity, experience, or orientation;
- M. The display of inappropriate materials (e.g., sexually oriented or racially insensitive materials, etc.) in a location where others can view them; and/or
- N. Comments, innuendo, or inappropriate references to an individual's inclusion in a category protected by state or federal law including, without limitation, race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding), gender (a person's sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at

birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning, having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or in ability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status, use of cannabis off the job and away from the workplace consistent with the provisions of California Government Code Section 12954, as well as any other category protected by federal, state or local law or ordinance or regulation as detailed therein. Conduct constituting unlawful harassment, as defined herein, toward another individual is prohibited by this policy.

805.03.00 REGULATIONS.

805.03.01 CONSENSUAL ROMANTIC RELATIONSHIPS. No individual involved in a consensual romantic relationship will have direct responsibility for supervising, evaluating performance, or making decisions regarding the promotion of the other party to the relationship.

Employees in supervisory positions and other positions of authority must be sensitive to the potential for unlawful harassment as well as conflicts of interest in personal romantic relationships with subordinate employees. Consequently, consensual romantic and sexual relationships between supervisor and employee are ***not*** permitted. These relationships may be subject to concerns about the validity of consent, conflicts of interest, and unfair treatment of other employees. Further, such relationships can undermine the atmosphere of trust which is essential to the process and the employment relationship.

In the event of an allegation of sexual harassment, the Agency will strictly scrutinize a defense based upon consent when the facts establish that an Agency power differential existed within the relationship.

805.03.02 CONFIDENTIALITY AND NON-RETALIATION. The Agency will make every reasonable effort to conduct all investigations of unlawful harassment in a manner that will best protect the confidentiality of all parties. Parties to the complaint should treat the matter under investigation with discretion and respect for the reputation of all parties involved.

Agency policy and state and federal law prohibit retaliation against an individual for reporting unlawful harassment, or for participating in an investigation. Retaliation is a serious violation that can subject the offender to sanctions independent of the merits of the allegations of unlawful harassment.

The Agency has a compelling obligation to address allegations and suspected instances of unlawful harassment when it obtains information that would lead a reasonable individual to believe that this policy has been violated. The Agency is not precluded from taking any action it deems appropriate, which will include informing the alleged harasser of the complaint and pursuing an investigation even in cases when the complainant is reluctant to proceed. The complainant will be notified in advance when such action is necessary.

805.03.03 **CORRECTIVE MEASURES.** When it has been determined that unlawful harassment has occurred, steps will be taken to ensure the harassment is stopped immediately. Corrective measures consistent with the severity of the offense will be consistent with applicable Agency procedures and may include sanctions.

Sanctions imposed on the harasser may include, but are not limited to, a reprimand, suspension, or involuntary termination from the Agency. In the event that a record of such sanctions will become a part of the harasser's personnel records, prior notice will be given to the harasser. Sanctions also may be imposed on any individual with a duty to act (under this policy and associated procedures) who fails to respond to a complaint of unlawful harassment in a manner consistent with the provision of this policy and the associated procedures. The complainant will be informed of the corrective measures taken.

805.03.04 **FALSE ALLEGATIONS.** It is a violation of this policy for anyone to knowingly, negligently, or recklessly make false accusations of unlawful harassment. Failure to prove a claim of unlawful harassment is not equivalent to false allegation. Sanctions may be imposed on individuals who knowingly, negligently, or recklessly make false accusations of unlawful harassment.

805.03.05 **USE OF UNLAWFUL HARASSMENT ALLEGATIONS IN EMPLOYMENT ACTIONS.** When making decisions affecting an individual's employment, allegations of unlawful harassment may be considered only if they have been addressed through this policy or procedure, a court of law, or other administrative proceeding. Whenever such an allegation is discussed as part of a determinant in the terms and conditions of an employment, the affected individual should be given notice.

805.04.00 **POLICY AND PROCEDURE ADMINISTRATION.** The Human Resources Office is responsible for the administration of this policy and the associated procedures. The Executive Director, Human Resources Director, Department Manager, Mid-Manager, Center Directors, and other supervisors are responsible for ensuring compliance with this policy. Any such individual who obtains information that would lead a reasonable individual to believe that this policy has been violated must refer the matter to the appropriate Human Resources for investigation or, if so authorized by the Executive Director or the Human Resources Director, initiate a prompt and thorough investigation.

- 805.05.00 EDUCATIONAL PROGRAM GOALS AND OBJECTIVES. The Agency is committed to eliminating and preventing unlawful harassment of employees, volunteers, and consultants and to fostering an environment of respect for all individuals. The Agency promotes educational programs coordinated by the Human Resources Office to meet the following goals:
- A. Informing all individuals about their rights through training and dissemination of the unlawful harassment policy;
 - B. Including the unlawful harassment policy in orientation materials for new employees, volunteers, and consultants;
 - C. Notifying individuals that abusive conduct is prohibited;
 - D. Informing all individuals of the appropriate procedures and reporting mechanisms for addressing concerns of unlawful harassment, including sexual harassment;
 - E. Informing the community about the problems caused by unlawful harassment, including sexual harassment; and
 - F. Addressing issues of unlawful harassment, including sexual harassment, from a multicultural perspective.

805.06.00 INFORMATION FOR REPORTING VIOLATIONS AND/OR PURSUING A COMPLAINT. Anyone who believes that the employee or any Agency employee is or was the victim of unlawful harassment in violation of Agency policies may seek informal advice and/or file a complaint. The procedures for filing and investigating a complaint are also included in Policy 1101.00.00. Any employee who feels that (s)he is a victim of unlawful harassment or retaliation should submit a complaint (oral or written, but preferably written) or report the situation as soon as possible to his or her supervisor, any supervisor or Program Manager, or the Human Resources Director. If a supervisor receives a report or complaint, the supervisor must promptly provide the report or complaint to Human Resources. Human Resources, in consultation with the Agency's legal counsel, will then fully investigate the report to determine if unlawful action occurred. Alternatively, the employee may report the complaint to the local office of the Department of Fair Employment and Housing, the Equal Employment Opportunity Commission, or the Agency's legal counsel, by telephone, mail or email to the following:

Russell K. Ryan, Esq.
MOTSCHIEDLER, MICHAELIDES, WISHON,
BREWER and RYAN, LLP
1690 West Shaw Avenue, Suite 200
Fresno, California 93711
Telephone: (559) 439-4000
E-mail: rkr@mmwbr.com

- 805.07.00 MANAGEMENT AND SUPERVISORY RESPONSIBILITIES.
- 805.07.01 DISSEMINATION. The Executive Director, Human Resources Director and Program Managers shall take appropriate steps to disseminate this policy statement and to inform employees of procedures for lodging complaints.
- 805.07.02 NOTIFICATION. The Executive Director, Human Resources Director, Program Managers, and other managers or supervisors of the Agency are required to report as soon as possible any reported and/or suspected violations of this policy (regardless of the severity) to the next level of supervision and to the Human Resources Office. Failure to report allegations of discrimination/unlawful harassment by those to whom unlawful harassment has been reported is in violation of those policies and may be subject to discipline as outlined in Policy 1001.
- 805.07.03 ACTION. The Human Resources Director, in consultation with a Consulting Service and the Agency's legal counsel may, when appropriate, take immediate action to prevent the possibility of continued unlawful harassment or retaliation after he/she becomes aware of a complaint.
- 805.08.00 RESPONSIBILITIES OF THOSE NOT IN SUPERVISORY POSITIONS. Employees should report suspected violations of this policy to their immediate supervisor, any other supervisor or Program Manager or to the Director of Human Resources. The employee may also make a complaint to the California Department of Fair Employment and Housing, the Equal Employment Opportunity Commission or the Agency's legal counsel as described above. Supervisors to whom reports of policy violations have been made should immediately notify the Human Resources Director and Program Manager.
- 805.09.00 COMPLAINT PROCEDURE. Prompt reporting of a complaint is strongly encouraged, as it allows for rapid response to and resolution of objectionable behavior. Procedures for filing a complaint are explained in this policy and Policy 1101.00.00.
- 805.10.00 COMPLAINTS. Procedures for the filing and investigation of allegations of unlawful harassment are addressed in Policy 1101.00.00.

Applies to: Employees, Volunteers

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

806.01.00 CHILD ABUSE AND NEGLECT REPORTING ACT. The California Child Abuse and Neglect Reporting Act (Act) requires that all mandated reporters shall report any known or suspected incident(s) of child abuse or neglect which he/she knows of or observes while in the course and scope of his/her employment.

806.02.00 MANDATED REPORTER. The Act defines child care custodians as mandated reporters. These individuals are bound by a special duty under the Act to report child abuse and neglect. Penal Code 11165.7 defines a child care custodian as:

“...A Head Start Program teacher, an instructional aide, a teacher’s aide, or a teacher’s assistant employed by a public or private school, ... an administrative officer, supervisor of a child welfare and attendance...youth recreation program or youth organization; an administrator or employee of a public or private organization whose duties require direct contact and supervision of children; a licensee, an administrator of a public or private day community care or child day care facility; head start director teacher; a licensing worker or licensing evaluator...”

806.02.01 MANDATED REPORTER TRAINING. Effective January 1, 2018, AB 1207 requires all licensees; administrators, employees of licensed child care facilities, including child care centers and family child care homes must take the training. California Child Providers complete the mandated reporter training effective January 1, 2018. Named personnel must take the training within 90 days from the start of the employment and take the training every two years following the date from which completed the first training.

806.03.00 AGENCY MEMBERS. The Agency has additionally determined that all other individuals not named in Penal Code 11165.7 are required to follow the Child Abuse and Neglect Reporting laws as defined by this section of the Act.

These members do have immunity under the law and there are no civil penalties for failure to report.

806.04.00 CHILD ABUSE/NEGLECT TRAINING. The Agency will annually provide training of the methods for identifying and reporting child abuse and neglect that complies with state and local laws. All Agency members will be required to sign the Child Abuse and Neglect Reporting Law, describing their responsibilities as a mandated reporter.

806.05.00 WHAT TO REPORT. A mandated reporter is required to report any known or suspected incident of child abuse or neglect which he/she observes or suspects as a result of contact with the child(ren), the child(ren)'s behavior, or signs such as bruises, burns or marks on the child(ren). Specifically, California Penal Code Section 11166(a) requires that:

“...any child care custodian...who has knowledge of or observes a child in his or her professional capacity or within the scope of his or her employment whom he or she knows or reasonably suspects has been the victim of child abuse shall report the known or suspected instance of child abuse...For the purposes of this article, “reasonable suspicion” means that it is objectively reasonable for an individual to entertain such a suspicion, based upon facts that could cause a reasonable individual in a like position, drawing when appropriate on his or her training and experience, to suspect child abuse...”

PROCEDURES

806.06.00 CHILD ABUSE OR NEGLECT REPORTING PROCEDURE.

Step 1: A mandated reporter is required to make two reports under the law. The first report is a verbal phone report to the appropriate County Child Welfare Services and Community Care Licensing. The phone numbers for the respective County Child Welfare Services and Community Care Licensing are:

- Madera County, call the Department of Social Services (559) 675-7829
- Mariposa County, call the Department of Social Services (209) 966-3609
- Fresno County, call the Department of Social Services (559) 255-8320
- Community Care Licensing, call (559) 243-4588

Please note that if a child is in immediate physical danger, the employee must call the local law enforcement agency.

Step 2: Inform the immediate supervisor/Center Director/Site Supervisor immediately.

- Employees do not, under any circumstances, contact the parent/legal guardian.
- Employees do not, under any circumstances, investigate the origin of the abuse.

Step 3: The second report, the written Suspected Child Abuse Report (SS-8572) form must be completed and filed within 36 hours of reported abuse or neglect. The Unusual Incident/Injury Report (LIC 624) must be mailed within seven days of the reported incident.

Employees can obtain a Reporting Form at the Agency's main office, center sites, or at any County Child Welfare Services office.

Step 4: Contact the appropriate Head Start Health Specialist verbally and submit the yellow copy in a sealed, confidential envelope the same day of the incident to the following offices:

MADERA/MARIPOSA COUNTY
HEAD STARTS ONLY

Attn: Health Content Specialist
Madera Central Office
1225 Gill Avenue
Madera, CA 93637

FRESNO COUNTY
HEAD START ONLY

Attn: Health Content Specialist
Fresno Central Office
4610 West Jacquelyn Avenue
Fresno, CA 93722

NON-HEAD START DEPARTMENT

Attn: Executive Director
Community Action Partnership of Madera County
1225 Gill Avenue
Madera, CA 93637

806.06.01. CHILD ABUSE REPORTING INVOLVING EMPLOYEES. When the suspected incident involves an employee, the mandated reporter is required to follow Child Abuse or Neglect Reporting Procedures. The mandated reporter will work with his/her supervisor to call police and to inform the Human Resources Office of the incident. Suspected employee may be placed on Administrative Leave without pay during the investigation. When an employee alleges against another employee of any kind of child abuse, the matter will be reported to the Human Resources Office. When a parent alleges against an employee of any kind of child abuse, local law enforcement agencies will be contacted of the allegation.

806.07.00 REPORTER'S RESPONSIBILITY WITH SUPERVISOR'S ASSISTANCE – REPORTED INCIDENTS.

Step 1: Ensure the reporter has completed Steps 1-4 in Child Abuse and Neglect Reporting Procedure.

Step 2: Call Community Care Licensing after Step 1 is completed.

Step 3: Call Health Content Specialist after Step 1 and 2 have been completed.

Step 4: Mail the completed SS-8572 to appropriate child protective agency (address on page 4) and send completed Unusual Incident/Injury Report (LIC 624) to Community Care Licensing (address on page 4). Make copies and send appropriate copies to the Health Content Specialist.

Step 5: Follow-up on an incident that is in active investigation or an incident that is not unfounded within 5 calendar days.

806.08.00 FOLLOW-UPS.

<u>Who</u>	<u>What</u>	<u>When</u>
Applicable Program Managers:	Inform Program Director and Executive Director. Convene a conference with involved staff to determine disclosure to family involved. (May not be appropriate in all cases)	Upon receipt of report
Social Worker	Follow-up with family (if applicable)	Within 5 days
Center Director/Site Supervisor:	Continue to follow-up with Social Worker of CPS status	As Needed

806.09.00 FILES. All documents regarding child abuse are kept in a sealed envelope at the appropriate central office. Employees will follow the Agency’s Confidentiality and Record Keeping Policies.

806.10.00 IMMUNITY FROM LIABILITY. The State of California considers it paramount that mandated reporters are encouraged and free to report child abuse and neglect. State law, therefore, provides civil and criminal immunity for such reports when made by a mandated reporter. This means that a mandated reporter cannot be sued or prosecuted for reporting suspected child abuse. Specifically, Penal Code Section 11172(a) states:

“No child care custodian...who reports a known or suspected instance of child abuse shall be civilly or criminally liable for any report required or authorized by this article...”

806.11.00 PENALTIES FOR FAILURE TO REPORT. Failure to report a known or suspected instance of child abuse or neglect is a violation of the Act and subjects the mandated reporter to possible penalties. Specifically, Penal Code Section 11172(e) states:

“Any individual who fails to report an instance of child abuse which he or she knows to exist or reasonably should know to exist, as required by this article, is guilty of a misdemeanor and is punishable by confinement in the county jail for a term not to exceed six months or by a fine of not more than one thousand dollars (\$1,000) or by both.”

806.12.00 APPLICABLE LAWS AND FORMS. Employees can obtain the following laws and forms from their immediate supervisor.

- A. The Child Abuse and Neglect Reporting Law – This information pack is distributed to all Agency employees at time of hire.
- B. The Child Abuse and Neglect Reporter Responsibility Form. This form must be signed by all Agency personnel.
- C. Suspected Child Abuse Report Law.

806.13.00 TRAINING.

A. All Head Start staff shall be given training annually on Child Abuse and Neglect Reporting Law.

B. Parents will be informed of the required state and local laws regarding child abuse and neglect at Parent Orientation meetings.

806.14.00 ADDRESSES OF CHILD PROTECTIVE SERVICES.

Madera County Child Protective Services

629 East Yosemite Avenue

P.O. Box 569

Madera, CA 93639

(559) 675-7829

Mariposa County Child Protective Services

5362 Lemee Lane

PO Box 99

Mariposa, CA 95338

(209) 966-2000

(209) 966-3615

Fresno County Child Protective Services

1404 "L" Street

Fresno, CA 93721

(559) 600-6400

806.15.00 ADDRESS OF COMMUNITY CARE LICENSING.

Community Care

1314 E. Shaw Avenue

Fresno, CA 93710

(559) 243-4588

Applies to: Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The purpose of this policy is to provide a standard of attendance and punctuality for all Community Action Partnership of Madera County (Agency) employees. Because employees are vital to the work of the Agency, reliable and consistent attendance is a term and condition of employment.

POLICY GUIDELINES

- 807.01.00 GENERAL. This policy applies to all employees. Employees are expected to be at their work site at their scheduled start time. Each department determines the work schedule and hours for employees as necessary for its operation. However, work schedules may vary among departments, including reduced full-time schedules, part-time, required overtime, flexible and seasonal schedules to accommodate the operational needs of the department. Operational and scheduling needs of departments may require departments to set additional attendance and punctuality standards in accord with those outlined below, as long as they are not in conflict with the spirit and purpose of this policy. If additional guidelines are established, they must be provided to the Human Resources Office and consistently applied across the department and employees must be notified in writing that the guidelines vary from this policy.
- 807.02.00 ABSENCE. Employees are considered absent from work when not available for the assigned work schedule regardless of the reason.
- 807.02.01 SCHEDULED ABSENCES. Employees are to notify their supervisor (or designee) as early as possible about scheduling time off from work (e.g. vacation, doctor's appointments, personal days, etc.), whether paid or unpaid, but in no event before the scheduled time to begin work unless a documented emergency prevented them from making the notification. Scheduled absences are arranged at the mutual convenience of the department and the employee based on the operational needs of the department. Absences can be considered scheduled if a 24-hour advance notice is given by submitting an absence request form, or notice in accordance with the guidelines established within a day is given, and the absence is approved by the supervisor or designee, or when the absence is due to a condition in which the employee is eligible for FMLA, CFRA and/or Pregnancy Disability Leave, and unforeseen circumstances prevented the employee from providing the advance notice referenced above.

807.02.02 UNSCHEDULED ABSENCES. If an employee misses work due to an unscheduled absence (e.g. calling in sick), he/she must follow departmental procedures for notification, which will include contacting the supervisor (or designee) prior to the start of the scheduled workday unless a documented emergency prevented the employee from providing the notification. Failure to follow established departmental procedures may result in progressive discipline, up to and including involuntary termination unless the absence is due to a condition in which the employee is eligible for FMLA, CFRA and/or Pregnancy Disability Leave, and unforeseen circumstances prevented the employee from providing the advance notice referenced above.

807.02.03 ABANDONING SHIFT. An employee is considered to have abandoned his/her shift when they are at their work site and during their shift leave their work site without notifying their immediate supervisor (or designee) and without obtaining approval, unless a documented emergency prevented the employee from providing the notification. Failure to follow established departmental procedures may result in progressive discipline, up to and including involuntary termination unless the absence is due to a condition in which the employee is eligible for FMLA, CFRA and/or Pregnancy Disability Leave, or other legally mandated leaves, and unforeseen circumstances prevented the employee from providing the advance notice referenced above.

807.02.04 EXCESSIVE UNSCHEDULED ABSENCES. Chronic, repeated or excessive unscheduled absences may result in progressive discipline, up to and including involuntary termination. Absences that are due to a condition in which the employee is eligible for FMLA, CFRA, Pregnancy Disability Leave or other legally mandated leaves, shall not be counted in determining whether the employee's unscheduled absences are excessive. Supervisors will notify an employee when patterns or concerns develop that may place them at risk for initial progressive discipline procedures or termination. The following factors should be considered in determining if unscheduled absences are excessive:

- A. Patterns of Absence: A pattern of absence demonstrates a predictable routine. For example, the employee is consistently absent the day after payday, or on a particular day, e.g. Monday/Friday, or always on the day before or after a holiday, etc.
- B. Frequency of absence: How often does the employee have an unscheduled absence? Repeated instances of unscheduled absences, such as call-ins, early departures, not reporting on-call, etc., should be considered. Even though the absences may not constitute a predictable pattern, the employee is often absent.
- C. An occurrence is defined as an unscheduled absence. However, a single occurrence may include consecutive days of absences without a return to work in between. Prearranged/approved time off and accommodations, as well as time off qualifying under FMLA, are not considered occurrences for determining excessive absenteeism. Supervisors may require documentation from employees when appropriate.

807.02.05 DEFINITION OF EXCESSIVE UNSCHEDULED ABSENCES. Additionally, there are a number of other absences that may be considered chronic, excessive or repeated:

D. Excessive, repeated or chronic unscheduled absenteeism for employees in their initial probation and evaluation period:

In any ninety (90) calendar day period excessive unscheduled absenteeism is defined as:

- absence from work for two or more occurrences, or
- more than 3 days

Employees will receive a coaching from their first occurrence or second day of absence.

In cases of excessive absenteeism, supervisors are encouraged to consult with the Human Resources Director to determine whether discipline (e.g., warning, suspension, etc.) may be warranted. If an employee is already receiving progressive discipline, the employee may be subject to further progressive discipline, up to and including involuntary termination.

807.03.00 ABANDONMENT. An employee who is absent from work without calling in or without authorized leave for three consecutive workdays may be deemed by his/her supervisor to have abandoned his/her position and to have involuntarily resigned. The supervisor will contact the absent employee during the three consecutive workdays of the employee's situation and report to Human Resources office immediately. The supervisor shall make an immediate report in writing on a Personnel Action Form stating the reasons for such resignation and shall forward it to the Human Resources Director. The supervisor will contact the absent employee when the employee fails to return to work after meal break.

807.04.00 TARDINESS. Employees are considered tardy when he/she fails to report to the assigned work site at the schedule time. This includes returning from breaks and lunch periods.

Departments define the punctuality standards for their operations consistent with this policy and are responsible for communicating it to employees. Employees who expect to be late are to notify the supervisor or their designee according to departmental procedures.

807.04.01 TARDINESS FOR EMPLOYEES IN THEIR INITIAL PROBATION AND EVALUATION PERIOD. In any ninety (90) calendar day period excessive tardiness is defined as:

- tardy on four (4) or more occasions

Employees within their initial probation period should receive a written warning after their second occasion of tardiness.

807.04.02 TARDINESS FOR EMPLOYEES BEYOND INITIAL PROBATION AND EVALUATION PERIOD. Excessive tardiness is defined as:

- tardy on three (3) or more occasions during any thirty (30) calendar day period; or

- tardy on seven (7) or more occasions in any six (6) month period.

In cases of excessive tardiness, supervisors are encouraged to consult with the Human Resource Director to determine if verbal warning is warranted. If an employee is given a verbal warning, the employee may be subject to further progressive discipline, up to and including involuntary termination.

NOTE: Employees may not extend a normal workday to make up for being tardy without supervisor approval.

807.05.00 DOCUMENTATION. Where applicable, employees must use a time reporting system to document work time and breaks from work. Absences, late arrivals, early departures and extended breaks in the workday are accounted for on an employee's time record. Vacation, sick, or personal time away from work must be reported and deducted from the appropriate accrual. Supervisors will work with employees to submit corrections and approving all time records. Failure to adhere to time reporting procedures may be grounds for progressive discipline, up to and including involuntary termination.

Applies to: Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

Employees may not, directly or indirectly, engage in any outside employment or within the Agency with other departments, which may result in a financial or other interest which may conflict, in the Agency's opinion, with the best interest of the Agency, or interfere with the employee's ability to fulfill his/her assigned Agency job. Examples include, but are not limited to employment which:

- Prevents the employee from being available for work beyond normal working hours, such as emergencies or peak work period where such availability is a regular part of the employee's job;
- Is conducted during the employee's work hours, including mandated trainings;
- Utilizes Agency telephones, computers, supplies, or any other resources, facilities, or equipment;
- Is employed with a firm which contracts with, or does business with, the Agency; or
- May reasonably be perceived by members of the public as a conflict of interest or otherwise discredits public service.

POLICY GUIDELINES

808.01.00 OUTSIDE EMPLOYMENT. An employee who chooses to have an additional job, contractual commitment, or self-employment which may potentially or actually conflict with his or her employment at the Agency, must inform his/her Program Manager and the Executive Director.

Any employee engaged in outside employment which actually conflicts with the requirements of meeting his/her job standards or expectations may be required to resign from such outside employment or be involuntarily terminated, if the employee refuses to resign from his/her outside employment.

Any outside employment that creates an actual or apparent conflict of interest or which could potentially interfere with call-out situations must be reported to the employee's supervisor or Program Manager immediately.

If after accepting outside employment, situations arise which could interfere with the employee's job, the employee needs to immediately report these to his/her Program Manager.

- 808.02.00 CONSULTING AND/OR CONTRACTING SERVICES. External consulting arrangements by Agency employees which will enhance the employee's professional competence and/or provide a community service are encouraged, provided such arrangements do not interfere with the primary responsibilities of the employee to the Agency or create an actual or apparent conflict between the employee and the Agency.

The exercise of good judgment of all concerned is essential in determining what the proper balance of outside commitments against the employee's obligations to the Agency in each case. For example, if an employee is asked to speak at public events and is being compensated in any way for doing so, the employees will need to complete the Outside Employment Form when attending such events. Compensation can be payment of hotel stay, waived registration fees, or payment directly to the employee. Such situations should be reported to the Executive Director.

Employees must gain the consent/assent of the Executive Director in advance of making contractual arrangements or continuing commitments that may create an actual or apparent conflict of interest with the Agency.

The equivalent of four days per month will be considered permissible maximum commitment for this type of consulting activity.

- 808.03.00 WORKING FOR A DEPARTMENT OTHER THAN THE PRIMARY DEPARTMENT. If an employee chooses to work for another department within the Agency at the same time must notify the primary Program Manager. See Policy 703.02.02 for additional information.

- 808.04.00 OUTSIDE EMPLOYMENT FORM. When an employee is engaged in, or wishes to become engaged in outside employment, he/she shall complete a vacation request and an Outside Employment Form (available from the Human Resources Office) and submit it to his/her Program Manager. The Program Manager will forward the completed form to the Executive Director and Chief Financial Officer for review. Upon determination of lack of an actual or apparent conflict, the original form will be forwarded to Human Resources for filing in the employee's personnel file, and a copy will be provided to the employee.

Employees need to complete the Outside Employment Form when attending public events as individuals not representing the Agency.

Applies to: Governing Body Members, Officers, Agents, Employees, Volunteers, Consultants,
Independent Contractors (Agency Members)

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

It is the policy of CAPMC to maintain a workplace free of drugs and alcohol.

POLICY GUIDELINES

- 809.01.00 **PURPOSE.** The Agency has an obligation to its employees, clients and visitors to provide an environment that is free of drugs, alcohol or any mind-altering substances. Substance abuse compromises employee productivity, threatens the quality of Agency services and invites the risk of damage or harm to Agency property and/or employees.
- 809.02.00 **RESPONSIBILITY.** All employees are encouraged to come forward with any information regarding the use of drugs, alcohol, or any other mind-altering substance. It is the responsibility of all managers, supervisors, and employees to ensure that this policy is enforced. All staff must sign an Employee Notice of Acknowledgement – Drug-Free Workplace Policy.
- 809.03.00 **PROHIBITIONS.** A violation of this policy will result in progressive disciplinary action, up to and including involuntary termination. The following are strictly prohibited on the job and/or on Agency premises:
- 809.03.01 **ALCOHOL.** Possessing, consuming, selling, attempting to sell, distributing, being under the influence of alcohol, or having a blood/alcohol (or urine equivalent) level of .04.
- 809.03.02 **CONTROLLED SUBSTANCES.** Possessing, using, smoking, vaping, hookah, being under the influence of, testing positive for, selling, attempting to sell, purchasing, distributing, manufacturing or dispensing a controlled substance and/or drug is strictly prohibited. However, possessing and/or using a prescription medication is permitted: (1) in strict accordance with a physician’s direction; (2) when such use will not affect the employee’s ability to safely and/or efficiently perform his/her job; and (3) when appropriate supervisors or managers have been notified in accordance with Paragraph 808.03.03 and have approved an employee’s working under such circumstances.
- 809.03.03 **PRESCRIPTION AND OVER-THE-COUNTER DRUGS.** When a physician prescribes the use of prescription or over-the-counter drugs, or when over-the-counter drugs bear warnings about side effects that may affect job performance, the employee is required to ask a physician whether such drugs may adversely affect his/her ability to safely

and/or efficiently perform assigned duties. Using or being under the influence of such drugs is prohibited where such use may affect the employee's ability to safely and/or efficiently perform work duties.

Before commencing work, an employee is required to advise his/her immediate supervisor or Program Manager about the medication which may adversely affect the employee's ability to safely and/or efficiently perform assigned duties. If there is any question concerning the employee's ability to perform safely and/or efficiently, the employee will be assigned to other duties if, in the sole discretion of management, such duties are appropriate and available, or the employee will be sent home on paid sick time, if available, otherwise on unpaid leave.

Any employee who violates this provision is subject to progressive disciplinary action, up to and including immediate involuntary termination. However, when an employee complies with this requirement, the Agency may still request that an employee consent to drug and/or alcohol testing pursuant to this policy.

- 809.03.04 TESTING AND/OR REHABILITATION. The refusal to submit to testing and/or rehabilitation programs as outlined in this policy will subject the employee to progressive discipline, up to and including involuntary termination.
- 809.03.05 COMPLIANCE WITH RECOVERY PROGRAM. The failure to comply with or complete a recovery program when referred by the Agency as part of or in lieu of disciplinary action will subject the employee to progressive discipline, up to and including involuntary termination.
- 809.03.06 CONVICTION OF A CRIMINAL DRUG VIOLATION - WORKPLACE. The conviction of a criminal drug violation occurring in the workplace will subject an employee to immediate involuntary termination.
- 809.03.07 CONVICTION OF A CRIMINAL DRUG VIOLATION – OUTSIDE WORKPLACE. The conviction of a criminal drug violation occurring outside the workplace where the circumstances of the offense reflect a risk of harm in the workplace or otherwise render the employee unfit or unavailable for duty will subject an employee to progressive discipline, up to and including involuntary termination.
- 809.04.00 DEFINITIONS.
- 809.04.01 CONTROLLED SUBSTANCES AND DRUGS. "Controlled substances" and/or "drugs" means and includes all substances and/or medications that can affect one or more of mental and/or physical functions (e.g., coordination, reflexes, vision, mental capacity, judgment, etc.). The words "controlled substance(s)" and/or "drug(s)" include all chemical or organic substances or drugs listed in any controlled substances acts or regulations applicable under any federal, state or local laws. They also include, but are not limited to, prescription drugs and/or over-the-counter drugs, as such drugs may also affect the employee's performance of his/her job. The Agency will specifically test for alcohol and the following classes of drugs; (1) Marijuana, (2) Cocaine, (3) Opiates, (4) Amphetamines, and (5) Phencyclidine (PCP).

Notwithstanding the above, the Agency will comply with Government Code Section 12954 (effective January 1, 2024) and will not discriminate against any person in hiring, termination, or any term or condition of employment, or otherwise penalize a person, based upon: (1) the person's use of cannabis off the job and away from the workplace; or (2) an Agency-required drug screening test that has found the person to have non-psychoactive cannabis metabolites in their urine, hair, or bodily fluids. Please note that employers such as the Agency may screen for Tetrahydrocannabinol ("THC"), the chemical compound found in cannabis that indicates impairment and causes psychoactive effects. Please note that Government Code Section 12954 does not: (1) permit an employee to be impaired by, use, or possess cannabis on the job; (2) prohibit drug testing or use testing methods that do not screen for non-psychoactive cannabis metabolites; (3) affect the rights or obligations of the Agency to maintain a drug-and alcohol free workplace; (4) supersede state or federal laws requiring applicants or employees to be tested for controlled substances, including laws and regulations requiring applicants and employees to be tested, or a specific manner of testing, as a condition of receiving federal funding, receiving federal licensing-related benefits, or entering into a federal contract; (5) apply to applicants/employees hired for positions that require a federal government background investigation or security clearance, as specified.

809.04.02 ON THE JOB. An employee is considered "on the job" or "on Agency premises" whenever the employee is:

- A. On Agency property, including parking lots, at any time;
- B. On Agency time, even if off Agency premises (including paid lunch and rest periods);
- C. On the property and/or in the facilities of customers, clients and/or vendors of the Agency;
- D. Driving or riding as a passenger in an Agency vehicle or a private conveyance for which the Agency reimburses expenses; or
- E. At a job site.

809.04.03 POSSESSION. Possession includes substances physically held by an individual and stored or deposited in areas the employee controls (e.g., inside purses, lunch boxes, personal automobiles, lockers and limited-access work areas).

809.05.00 TESTING. The Agency will require drug and/or alcohol testing:

- A. After an offer of employment, but before the applicant commences employment;
- B. When a reasonable suspicion exists that an employee is under the influence of any controlled substance, drug or alcohol while on the job, or is otherwise in violation of this policy. Reasonable suspicion means suspicion based on information regarding the appearance, behavior, speech, attitude, mood, and/or breath and/or body odor of the employee;

- C. When an employee is found in possession of any controlled substance, drug, or alcohol in violation of this policy, or when such items are found in an area controlled or used by the employee, such as an employee's desk;
- D. When an accident, near-miss or incident occurs in which safety precautions are violated or careless acts are performed, and a reasonable suspicion exists that an employee is under the influence of a controlled substance, drug or alcohol; or
- E. After an employee has participated in a rehabilitation program.

The testing required by the Agency will involve an initial screening test. If that test result is positive, the positive result will be confirmed using a different testing methodology.

809.06.00 SEARCHES. Desks, storage areas, work areas, lockers, file cabinets, and Agency vehicles are Agency property and must be maintained according to this policy. All such areas must be kept clean and are to be used only for work purposes. The Agency reserves the right, at all times and without prior notice, to inspect any and all Agency property for the purpose of determining if this policy or any other Agency policy has been violated. Such inspections may be conducted during or after business hours and in the presence or the absence of the employee.

All vehicles and containers, including but not limited to bags, boxes, purses, briefcases, lunch containers, etc., brought on to Agency property are subject to Agency inspection at any time an Agency representative has a reasonable suspicion that this policy has been violated and such an inspection is reasonably necessary in the investigation of such violation(s).

Refusal to consent to a search or an inspection when requested by the Agency constitutes insubordination and the Agency may impose progressive disciplinary action, up to and including immediate involuntary termination.

809.07.00 VOLUNTARY ADMISSION OF A DRUG AND/OR ALCOHOL PROBLEM. The Agency encourages employees with drug and/or alcohol abuse problems to seek needed counseling and treatment. The Agency also encourages employees to contact a supervisor or the Human Resources Office to receive information about finding help. Any communications with a supervisor or the Human Resources Office initiated by the employee and not as a result of the employee having violated this policy will be treated as confidentially as possible. Seeking assistance will not preclude an employee from progressive disciplinary action for violating this policy. In addition, requesting assistance for substance abuse does not relieve the employee of his/her responsibility to meet the Agency's job performance, safety, and attendance standards and to comply with all Agency policies.

The time off to enter and participate in an alcohol or drug rehabilitation program is unpaid. Employees may use available sick time, vacation accrual, and personal leaves of absence without pay if time off from work is necessary for rehabilitation. Rehabilitation expenses will be paid by the employee unless coverage is provided under a health insurance policy.

The Agency will reasonably accommodate any employee who wishes to voluntarily enter and participate in an alcohol or drug rehabilitation program, provided that this reasonable accommodation does not impose an undue hardship on the Agency. Nothing in this policy shall be construed to prohibit the Agency from refusing to hire, or discharging an employee who, because of an employee's current use of alcohol or drugs, is unable to perform the employee's duties, or cannot perform the duties in a manner which would not endanger the employee's health or safety or the health or safety of others.

The Agency will make reasonable efforts to safeguard the privacy of the employee as to the fact that the employee has enrolled in an alcohol or drug rehabilitation program.

Satisfactory participation in and completion of a rehabilitation program, including periodic drug testing, is a condition of continued employment.

809.08.00 INVOLVEMENT OF LAW ENFORCEMENT AGENCIES. When the Agency has reason to believe that federal, state or local law is being violated, the Agency may refer such activities to law enforcement agencies.

Applies to: Employees, Contractors

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

It is the policy of CAPMC to maintain a workplace free of drugs and alcohol. The Agency recognizes that the use and/or abuse of alcohol or controlled substances by employees present a serious threat to the safety and health of the employees and the general public. Agency employees and contractors have a responsibility to the Agency, its clients, the children, and the public to deliver transportation services in a safe and responsible manner. In order to achieve safe and responsible job performance, employees must be able to work in a drug-free environment and themselves be free from odors, the effects of alcohol and other job-impairing substances. Accordingly, the use by an employee of intoxicating liquors, controlled substances, drugs not medically authorized, or any other substance which impairs job performance or poses hazard to the safety and welfare of the employee, the public, or other employees, is strictly prohibited and will result in progressive discipline, up to and including involuntary termination.

POLICY GUIDELINES

810.01.00 **PURPOSE.** The purpose of this policy is to assure that all employees are fit for duty and to protect the Agency's employees, passengers, and the general public from the risks posed by the use of alcohol and prohibited drugs. This policy complies with all applicable federal regulations governing workplace anti-drug programs in the transportation industry, which include 49 CFR Parts 29, 490, 653 and 654. These federal regulations require urine drug testing and breath alcohol testing for safety sensitive positions and prevents performance of safety-sensitive functions when there is a positive test result.

810.02.00 **APPLICABILITY.** This policy applies to all employees and contractors who perform safety-sensitive functions with regard to the transportation of 15 or more passengers or any other employee or contractor who uses a Commercial Driver's license in the course and scope of the work duties of the employee or contractor. The policy also applies to off-site lunch periods or breaks when the employee or contractor is scheduled to return to work.

A safety-sensitive function is any duty related to the safe operation and maintenance of transit vehicles transporting 15 or more passengers or any other employee who holds a Commercial Driver's License. Safety-sensitive positions at the Agency include the following: (1) Advocate, and (2) Shelter Aide.

- 810.03.00 RESPONSIBILITY. All employees are encouraged to come forward with any information regarding the use of drugs, alcohol, or any other mind-altering substance. It is the responsibility of all managers, supervisors, and employees to ensure that this policy is enforced.
- 810.04.00 PROHIBITIONS. A violation of this policy will result in progressive disciplinary action, up to and including involuntary termination. A violation of this policy could also constitute a “grave offense” which could subject an employee or contractor to involuntary termination without any obligation to take intermediate disciplinary measures. The following are strictly prohibited on the job and/or on Agency premises:
- 810.04.01 ALCOHOL. Possessing, consuming, selling, attempting to sell, distributing, being under the influence of alcohol, or having a blood/alcohol (or urine equivalent) level of .04. No employee should report for duty or remain on duty when his/her ability to perform assigned functions is adversely affected by alcohol or when his/her blood alcohol concentration is .04 or greater. No employee shall use alcohol while on duty or while performing safety-sensitive functions. No employee shall use alcohol within four hours of reporting for duty. No employee shall use alcohol during the hours that they are on call. If an employee has a blood/alcohol level of .02 or greater but less than .04, the employee shall not be permitted to perform safety-sensitive functions until the start of his/her next regular work shift, but not less than 24 hours after the test is administered.
- 810.04.02 CONTROLLED SUBSTANCE. Possessing, using, being under the influence of, testing positive for, selling, attempting to sell, purchasing, distributing, manufacturing, and/or dispensing a controlled substance and/or drug is strictly prohibited. Controlled substances include, but are not limited to, marijuana, amphetamines, opiates, phencyclidine (PCP), cocaine, and any other substances identified in Schedules I through V of Section 202 of the Controlled Substance Act (21 U.S.C. section 12) and as further defined by 21 CFR Parts 1300.11 through 1300.15. A drug test is considered positive if the individual is found to have a quantifiable presence of a prohibited substance in the body above the minimum thresholds defined in 49 CFR Part 40.
- 810.04.03 PRESCRIPTION AND OVER-THE-COUNTER DRUGS. The appropriate use of legally prescribed drugs and non-prescription medications is not prohibited. When a physician prescribes the use of prescription or over-the-counter drugs, or when over-the-counter drugs bear warnings about side effects that may affect job performance, the employee is required to ask a physician whether such drugs may adversely affect his/her ability to safely and/or efficiently perform assigned duties. Using or being under the influence of such drugs is prohibited where such use may affect the employee’s ability to safely and/or efficiently perform work duties.
- Before commencing work, an employee is required to advise his/her immediate supervisor or manager about the medication which may adversely affect the employee’s ability to safely and/or efficiently perform assigned duties. If there is any question concerning the employee’s ability to perform safely and/or efficiently, the employee will be assigned to other duties if, in the sole discretion of management, such duties are appropriate and available, or the employee will be sent home on paid sick time, if available, or otherwise on unpaid leave.

Any employee who violates this provision is subject to progressive disciplinary action, up to and including involuntary termination.

- 810.04.04 TESTING AND/OR REHABILITATION. Refusing to submit to testing and/or rehabilitation programs as outlined in this policy will result in progressive discipline, up to and including involuntary termination. All safety-sensitive employees will be subject to urine drug testing and breath alcohol testing. Any employee who refuses to comply with a request for testing, who provides false information in connection with a test, or who attempts to falsify test results through tampering, contamination, adulteration, or substitution shall be removed from duty immediately and shall be subject to progressive discipline, up to and including involuntary termination. "Refusal" can include an inability to provide a specimen or breath sample without a valid medical explanation, as well as a verbal declaration, obstructive behavior, or physical absence resulting in the inability to conduct the test.
- 810.04.05 COMPLIANCE WITH RECOVERY PROGRAM. All employees are encouraged to make use of available resources for treatment of alcohol and substance abuse problems. Under certain circumstances, employees may be required to undergo treatment for substance abuse. Any employee who refuses or fails to comply with Agency requirements for treatment, after care, or return to duty will be subject to progressive discipline, up to and including involuntary termination.
- 810.04.06 PROPER APPLICATION OF POLICY. Agency and its contractors are dedicated to ensuring fair and equitable treatment of this drug and alcohol policy. Supervisors and managers are required to use and apply all aspects of this policy in an unbiased and impartial manner. Any employee who knowingly disregards the requirements of this policy, or are found to deliberately misuse the policy shall be subject to progressive discipline, up to and including involuntary termination.
- 810.04.07 CRIMINAL CONVICTION. An employee's failure to notify the Agency of a criminal conviction of any criminal drug statute on his/her job application or within 5 days after being aware of the conviction shall subject the employee to progressive discipline, up to and including involuntary termination.
- 810.05.00 DEFINITIONS
- 810.05.01 ON THE JOB. An employee is considered "on the job" or "on Agency premises" whenever the employee is:
- A. On Agency property, including parking lots, at any time;
 - B. On Agency time, even if off Agency premises (including paid lunch and rest periods);
 - C. On the property and/or in the facilities of customers, clients, and/or vendors of the Agency;

D. Driving or riding as a passenger in an Agency vehicle or a private conveyance for which the Agency reimburses expenses; and/or

E. At a job site.

810.05.02 POSSESSION. Possession includes substances physically held by an individual and stored or deposited in areas the employee controls (e.g., inside purses, lunch boxes, personal automobiles, lockers, and limited-access work areas).

810.06.00 TESTING. The Agency will require the following drug and/or alcohol testing:

810.06.01 PRE-EMPLOYMENT TESTING. Safety-sensitive employees are required to submit to drug and alcohol tests after an offer of employment, but before commencing employment. Receipt by the Agency of satisfactory test results is required prior to the commencement of employment, and failure of a drug and alcohol test will disqualify an application for employment for a period of six months. Evidence of the absence of drug or alcohol dependency from a Substance Abuse Professional and negative drug and alcohol tests will be required prior to further consideration for employment.

810.06.02 REASONABLE SUSPICION TESTING. Employees will be required to take a drug test whenever a reasonable suspicion exists that an employee is under the influence of any controlled substance, drug or alcohol while on the job, or is otherwise in violation of this policy. Reasonable suspicion means suspicion based on information regarding the appearance, behavior, speech, attitude, mood, and/or breath odor of the employee, and will be determined by a supervisor trained to detect the signs and symptoms of drug and alcohol use who reasonably concludes that an employee may be adversely affected or impaired in his/her work performance due to prohibited substance use. Alcohol testing is authorized only if the observations are made during, just before, or just after the workday the employee is required to be in compliance. Examples of reasonable suspicion include, but are not limited to, the following:

A. Adequate documentation of unsatisfactory work performance or on-the-job behavior;

B. Physical signs and symptoms consistent with prohibited substance use;

C. Evidence of the manufacture, distribution, dispensing, possession or use of controlled substances, drugs, alcohol, or other prohibited substances;

D. Occurrence of a serious or potentially serious accident that may have been caused by human error; and

E. Fights, assaults, disregard for and/or violations of established safety, security, or other operating procedures.

810.06.03 POST-ACCIDENT TESTING. Employees are required to take a drug test whenever an accident, near-miss, or incident occurs in which safety precautions are violated or careless acts are performed, and a reasonable suspicion exists that an employee is

under the influence of a controlled substance, drug, or alcohol. Employees will be tested if they are involved in an accident with a vehicle that results in a fatality. This includes all employees in the vehicles that are on duty and any other employees whose performance could have contributed to the accident. In addition, a post-accident test will be conducted if an accident results in (1) injuries requiring transportation to a medical treatment facility, and (2) one or more vehicles incurs disabling damage that requires towing from the site, unless the employee's performance can be completely discounted as a contributing factor to the accident.

Following an accident, the employee will be tested as soon as possible, but not to exceed eight hours for an alcohol test or 32 hours for a drug test. Any employee involved in an accident must refrain from alcohol use for eight hours following the accident or until he/she undergoes a post-accident test. Any employee who leaves the scene of the accident without appropriate authorization prior to submission to drug and alcohol testing will be considered to have refused the test and their employment terminated. Employees tested under this provision will include not only the operations personnel, but any other covered employee whose performance might have been a contributing factor.

810.06.04 RETURN-TO-DUTY TESTING. All employees who previously tested positive on a drug or alcohol test must test negative and be evaluated and released to duty by a Substance Abuse Professional before returning to work. Employees will be required to undergo frequent unannounced random testing for at least one year following their return to duty.

810.06.05 RANDOM TESTING. Employees will be subjected to random, unannounced drug and alcohol testing.

810.06.06 OVERVIEW OF TESTING. The testing required by the Agency will involve an initial screening test. If that test result is positive, the positive result will be confirmed using a different testing methodology. Testing shall be conducted in a manner to ensure a high degree of accuracy and reliability and using techniques, equipment, and laboratory facilities which have been approved by the U.S. Department of Health and Human Services. All testing will be conducted consistent with the procedures set forth in 49 CFR Part 40.

Any employee who has a confirmed positive drug or alcohol test will be removed from his/her position, informed of educational and rehabilitation programs available, and evaluated by a Substance Abuse Professional (SAP). A SAP is a licensed psychologist, social worker, employee assistance professional, or addiction counselor with knowledge of and clinical experience in the diagnosis and treatment of drug and alcohol-related disorders.

A positive drug and/or alcohol test will also result in progressive discipline, up to and including involuntary termination.

810.07.00 REPORTING. All contractors shall comply with the Federal Transit Administration reporting requirements and shall comply with federal regulations regarding alcohol and

drug testing. Payment for services may be withheld when reports are not submitted in a timely manner or contractors fail to comply with applicable federal regulations regarding drug and alcohol testing.

810.08.00 SEARCHES. Desks, storage areas, work areas, lockers, file cabinets, and Agency vehicles are Agency property and must be maintained according to this policy. All such areas must be kept clean and are to be used only for work purposes. The Agency reserves the right, at all times, and without prior notice, to inspect any and all Agency property for the purpose of determining if this policy or any other Agency policy has been violated. Such inspections may be conducted during or after business hours and in the presence or the absence of the employee.

All vehicles and containers, including but not limited to, bags, boxes, purses, briefcases, lunch containers, etc., brought on Agency property are subject to Agency inspection at any time an Agency representative has a reasonable suspicion that this policy has been violated and such an inspection is reasonably necessary in the investigation of such violation(s).

Refusal to consent to a search or an inspection when requested by the Agency constitutes insubordination and the Agency may take progressive disciplinary action, up to and including immediate involuntary termination.

810.09.00 VOLUNTARY ADMISSION OF A DRUG AND/OR ALCOHOL PROBLEM. The Agency encourages employees with drug and/or alcohol abuse problems to seek needed counseling and treatment. The Agency also encourages employees to contact a supervisor or the Human Resources Office to receive information about finding help. Any communications with a supervisor or the Human Resources Office initiated by the employee and not as a result of the employee having violated this policy will be treated as confidentially as possible. Seeking assistance will not preclude an employee from progressive disciplinary action for violating this policy. In addition, requesting assistance for substance abuse does not relieve the employee of his/her responsibility to meet the Agency's job performance, safety and attendance standards, and to comply with all Agency policies.

Employees must use available sick time, vacation accrual, and personal leaves of absence without pay if time off from work is necessary for rehabilitation. Rehabilitation expenses will be paid by the employee unless coverage is provided under a health insurance policy.

Satisfactory participation in and completion of a rehabilitation program, including periodic drug testing, is a condition of continued employment.

810.10.00 COMPLIANCE WITH THE DRUG-FREE WORKPLACE ACT.

A. Employees must, as a condition of employment, report any conviction under a criminal drug statute for violations occurring on Agency premises or while conducting Agency business. A report of a conviction must be made to the Human Resources Office within five days of the conviction.

- B. Within ten days of learning about an employee's conviction, the Agency must notify any federal agency with which it contracts or subcontracts of any employee's criminal drug statute conviction.
- C. Within 30 days of the date the Agency learns of an employee's conviction, it will discipline such employee, which discipline may include involuntary termination. An employee who is not terminated will be required to satisfactorily participate in, and complete, a drug abuse assistance or rehabilitation program.
- D. This drug and alcohol policy complies with the Drug-Free Workplace Act. Each employee, as condition of employment, shall sign the Notification Statement that they have received and read this notification of the Drug-Free Workplace Act.

810.011.00 INVOLVEMENT OF LAW ENFORCEMENT AGENCIES. When the Agency has reason to believe that federal, state, or local law is being violated, the Agency may refer such activities to law enforcement agencies.

Applies to: Employees, Volunteers, Governing Boards, Officers, Agents, Consultants, Independent Contractors, General Public

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

CAPMC views employee safety as a priority and will take steps to ensure that employees are safe when working within the Agency. When employees are in an Agency building or parking lot, and to the extent practicable, at any Agency function, they should use the following safety guidelines.

POLICY GUIDELINES

- 811.01.00 FIRE SAFETY. Program Managers/Supervisors will ensure that emergency fire exit routes are posted in offices, and Head Start has fire routes posted in the classrooms, as not everyone in a building is necessarily familiar with its layout.
- 811.01.01 SMALL FIRES. Only employees who have completed approved training in fire extinguisher use shall put out small fires.
- 811.01.02 SOUND ALARM. The fire alarm must be immediately sounded in the event of a fire.
- 811.01.03 REPORT FIRES. All fires must be reported immediately by calling 9-1-1.
- 811.02.00 BELONGINGS. Employees are personally responsible for ***all*** of their personal items. Valuables should be left at home. Purses and other valuables should be locked up. Any missing items should be reported to the building supervisor immediately.
- 811.03.00 SUSPICIOUS INDIVIDUALS. All visitors must sign in/sign out with the local office/center. Any time a suspicious individual is seen or any potentially dangerous situation occurs, a supervisor must be advised immediately. The building's emergency procedures plan should be familiar to all employees.
- 811.04.00 WALKING ALONE. Try to always walk with someone else. When necessary to walk alone, plan ahead, using the safest and most direct route. Choose well-lit streets at night. Always be aware of what is going on around you. Walk with confidence and display a positive attitude.
- 811.05.00 PARKING/DRIVING. Know exactly where you have parked before you head for your car. Always lock the doors, no matter how soon you plan to return. When returning to your car, have the door key in hand. Look inside before you unlock the door and get in. If you have a concern, please contact a supervisor/manager to coordinate an escort.

Locking purses, wallets, luggage and valuables in the trunk or glove compartment (or taking them with you when you leave your vehicle) should be a rule of thumb. Make sure any valuable items are out of sight before leaving. Try to park in well-lit areas if you know you will be working before or after hours.

811.06.00 OTHER AREAS OF SAFETY. General safety rules:

- A. Maintain hand hygiene with skin care and reasonable nail length.
- B. Be aware of “Wet Floor” signs.
- C. Be aware of construction signs.
- D. Wear protective equipment where it is required, such as eyewear, gloves.
- E. Watch for trip hazards.
- F. Do not block electrical panels (need at least 36” clearance).
- G. Do not use any unsafe equipment.
- H. Do not bring chemicals from home into the workplace (i.e. cleaning supplies solution).
- I. Report all injuries, illness or “near misses” to a supervisor or Safety Committee member.
- J. Maintain a clean and orderly workplace.
- K. Keep emergency exits and aisles clear. Do not block doors open or closed, or lock exit doors.
- L. Inspect ladders and other equipment before using.
- M. Never use makeshift scaffolding or use chairs to reach high objects.
- N. Never alter or modify worksite equipment.

811.07.00 PROCEDURES FOR WORK RELATED INJURIES WITH OR WITHOUT TREATMENT.

- A. Employees may designate a primary-care physician to treat them for any work-related injuries. The physician must be designated prior to sustaining a work-related injury. The designation must be made in writing and submitted to the immediate supervisor and the Human Resources Office. If a primary-care physician has not been designated and an employee sustains a workplace injury, he/she will be treated by the Agency’s designated physician.
- B. All employees are to report any injuries they have sustained during working hours to their immediate supervisor as soon as possible.
- C. Supervisors will provide the employee with the Employee’s Claim for Workers Compensation Benefits Form (DWC Form 1). The injured employee shall complete number 1-8 on the DWC-1 form. Human Resources will complete the bottom section of this form. All employees are to complete the DWC-1 as soon as is reasonably possible after an injury.

- D. Supervisors must complete both the “Supervisor’s Report of Employee Accident form” and other required forms from the workers’ compensation packet.

These forms need to be completed regardless of whether the employee seeks medical attention. There is a section on the Supervisor’s Report of Injury where the injured employee can sign stating he/she refused to seek physicians help, which should be completed should an employee refuse or decline medical care. The time the employee began work on the date of injury must be filled in (this is very important). Note: By signing the form, the employee does not waive the right to seek medical attention at a later time.

- E. If the employee wants to seek medical care, the Human Resources Office will give the supervisor/employee an approved form from the Agency’s designated physician to be treated by a physician for their sustained injuries. The physician(s) will generally notify the Human Resources Office of the outcome of the visit/visits. Employees need to keep their supervisor and Human Resources informed and up to date of any further health visits (physician, physical therapy, etc.).
- F. The Human Resources Office will verify the injury based on the Supervisor’s Report of Injury. All the employee information shall be completed. If employee refuses medical attention and signs the section declining medical care, this should be separately noted and identified, preferably by circling in red ink. The bottom of the Supervisor’s Report of Injury should be signed and dated with the day received. Under the comments section, verify that the DWC-1 form, Investigation Report and the Supervisor’s Report of Injury have been received. Whether or not a workers’ compensation claim has been filed should be indicated (i.e. claim filed, no claim filed, or first aid treatment only), again separately notified and preferably in red ink. File in the employee’s health file under Worker’s Comp along with the claim form, if any.
- G. When the employee is first treated by a health care provider for a workers’ compensation illness or injury, the Agency is required and will pay for the employee’s time. After the initial treatment, the employee is under the health care provider’s control. The Agency is not required and will not to pay for treatment-related absences from work. In the event the employee is on protected leave while on work-related injury absence, the employee can integrate paid time off (PTO), such as sick pay, vacation pay, etc. for further physician’s appointments or physical therapy sessions.

An employee whose workers’ compensation claim has been accepted will receive temporary disability benefits from the claims administrator. Temporary disability benefits are payments the employee receives while off work and recovering from the effect of the injury.

An employee cannot receive workers’ compensation and State Disability Insurance (SDI) simultaneously unless the workers’ compensation rate is less than the SDI rate. If the workers’ compensation rate is less than the SDI rate, the employee may receive the difference between the two rates as SDI. An employee does not receive a combined total of the two benefits.

California's Paid Family Leave (PFL) act does not provide compensation for an employee's own illness or injury. Thus, an employee cannot use PFL and workers' compensation.

- H. The Human Resources Office will complete the bottom section of the DWC-1 form, numbers 10-16.
- I. The Human Resources Office must review the "Occupational Accident, Injury or Illness Investigation Report" for any questions or concerns from the employee's supervisor. The Human Resources Office will sign and date this report, preferably in red. The box of additional comments, should indicate receipt of the DWC-1 form, Supervisor's Report of Injury, and whether or not a claim was filed. This should also be filed in IIPP Binder.
- J. If a worker's compensation claim is to be filed, the Human Resources Office will work with the insurance carrier to submit the required forms, such as DWC-1, Form 5020, Employer's Report of Occupational Injury or Illness. See the Human Resources Office for samples of the forms. Fax this form along with the DWC-1, Supervisor's Report of Injury, and any doctor's reports to the fax number on the claim form. File this form along with the Supervisor's Report of Injury, and the DWC-1 forms in the employee's health file.
- K. Reported injuries are logged on the OSHA Log 300.
- L. The Human Resources Office should be contacted for the appropriate forms.

Applies to: Employees, Volunteers

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

It is not always possible to identify people who may be a source of infection; therefore precautions must be followed at all times when care is provided to co-workers, clients, and children. These routine precautions are usually called “universal precautions”. All blood and body fluids are potentially infectious and precautions are necessary to prevent exposure to them. This includes injury by sharp objects.

Every employee is accountable for his/her actions and must follow safe practices.

POLICY GUIDELINES

- 812.01.00 OPERATIONAL PROCEDURES. Agency employees shall follow Universal Precautions to reduce the chances of spreading infections and contagious diseases.
- A. Employees must maintain hand hygiene with skin care and reasonable nail length. Employees must wash their hands after handling any body fluids (urine, feces, vomit, blood, saliva, nasal discharge, eye discharge, and discharges from injuries or draining sores), regardless of whether latex gloves were used in the handling.
 - B. Employees should wear appropriate equipment or disposable gloves to immediately clean up spills of body fluids. Disposable gloves should be used only one time, for one incident, by one person, and should be immediately discarded.
 - C. If an employee has any known sores, cuts, punctures, breaks in the skin, or open soars on her/his hands, the employee should take particular care to wear latex gloves when handling blood or body fluids containing blood, or discharges from any injuries or draining sores.
 - D. For spills of vomit, urine, and feces, employees should clean and disinfect the area including the walls, floors, bathrooms, table tops, and diapering-changing tables as soon as possible after the spill.
 - E. For spills of blood or body fluids that contain blood, and for other discharges from injuries or draining sores, employees should always use appropriate gloves to clean and disinfect the area, and should do so as soon as possible after the spill.
 - F. Employees should routinely clean and disinfect the indoor and outdoor of the center thoroughly on a daily basis, regardless of whether body fluids are known to have been spilled.

- G. Mops and cleaning towels should be rinsed in disinfectant solution, and then wrung as dry as possible, then hung to dry.
- H. Blood contaminated material should be disposed in a biohazard bag with a secure tie, and disposed of out of reach of children.
- I. Whenever possible, employees should clean with paper towels, rather than cloth towels.
- J. Disposal diapers are discarded in securely-tied plastic bags.
- K. Child should be supervised to ensure their hands are washed after using the restroom.

Applies to: Employees, Volunteers

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The Agency does not discriminate in its employment policies and practices solely on the basis of exposure to infectious or communicable diseases, or the physical conditions produced by such a disease. The Agency is committed to a course of action which will prevent the spread of infectious diseases, and reduce fears and dispel myths about such diseases. This policy is intended to balance the interests of individuals suffering from such diseases with the interests of the Agency in protecting its employees from any dangers associated with those diseases. The Board of Directors has authority to adopt any necessary regulations which are consistent with this policy and to use them to determine, on a case-by-case basis, whether individuals infected with such diseases should be isolated or excluded.

The purpose of this policy is to provide guidance in the understanding of and guidelines in working with individuals who may be or are infected with an infectious or communicable disease.

POLICY GUIDELINES

- 813.01.00 REASONABLE ACCOMMODATIONS. Employees with AIDS, AIDS Related Complex, or a positive HTLV-III antibody test shall be afforded normal attendance and working conditions, and participation in an unrestricted manner as long as they are physically and psychologically able to do so. The Agency shall provide reasonable accommodation to employees with infectious diseases, including AIDS and related illnesses, in a manner consistent with those provided for other medical problems.
- 813.02.00 MAINTAINING CONFIDENTIALITY. Except for legally required reporting, confidentiality of all medical conditions shall be maintained. The number of individuals who will be informed of the employee's condition shall be kept at the minimum needed to assure proper care of the employee, and to detect situations where the potential for transmission may increase.
- 813.03.00 NOTIFICATION OF INDIVIDUAL. The Human Resources Office, the employee's Program Manager, and immediate supervisor shall be informed of the employee's condition. These individuals shall be provided with appropriate information concerning any precautions which are necessary to ensure the safety of the employee and others. They shall be specifically cautioned regarding the employee's right to privacy and confidentiality.

- 813.04.00 MEDICAL ABSENCE DUE TO COMMUNICABLE DISEASE. In all cases of medical absence due to a communicable disease, or its potential, the affected employee shall notify the Program Manager immediately of such condition, and shall be required to provide medical evidence of employability before returning to work.
- 813.05.00 EMPLOYMENT STATUS. If the Agency received notice that an employee is suffering from an infectious or communicable disease, it shall make decisions regarding the employee's continued employment based on the behavior, neurological development, and physical conditions of the employee, and the health and safety of other individuals with whom the employee will interact.
- 813.06.00 PHYSICAL AND MENTAL STATUS. All Agency employees must be physically and mentally able to perform the duties and responsibilities of their positions, and must be free of any condition or disease which may be detrimental to the health and/or safety of fellow employees and members of the public as determined by the Agency.
- 813.07.00 CASE-BY-CASE DECISION. Each instance of an employee suffering from an infectious or communicable disease shall be considered on a case-by-case basis. The Program Manager where the employee is assigned, in conjunction with the Human Resources Office, shall decide whether the employee is free of transmissible infection and does not pose a risk to the public or other employees, in consultation, as necessary, with public health personnel, the employee's physician, and the employee.
- 813.08.00 EMPLOYEE RESPONSIBILITY. Employees shall exercise the procedures consistent with their respective departmental plan in accordance with this policy for the purpose of the prevention and control of infectious and communicable diseases.
- 813.09.00 EMPLOYEE CONCERNS. If an employee has concerns about the presence of an individual with AIDS virus, or any other infectious disease, that individual should be directed to a knowledgeable counselor or manager to help allay fears. Referral should be made to appropriate community agencies for those individuals with continuing fears or concerns about the disease.
- 813.10.00 SCHEDULE TRAININGS. All managers/supervisors are to schedule staff development trainings for all employees to disseminate information and answer questions about any high alert medical disease.

Applies to: Employees, Volunteers

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The Agency is committed to providing a safe and healthful work environment for its employees and volunteers. In pursuit of this endeavor, the following procedures and exposure control plan (ECP) are provided to eliminate or minimize occupational exposure to blood borne pathogens in accordance with Occupational Safety and Health Administration (OSHA) standard 29 CFR 1910.1030, "Occupational Exposure to Blood borne Pathogens."

POLICY GUIDELINES

- 814.01.00 BLOODBORNE PATHOGEN DEFINITIONS.
- 814.01.01 BLOOD. Human blood, human blood components, and products made from human blood.
- 814.01.02 BLOODBORNE PATHOGENS (BBP).
 - A. Blood borne pathogens are pathogenic microorganisms, present in human blood, which can cause disease in humans.
 - B. Blood borne pathogens include, but are not limited to, Hepatitis B Virus (HBV), Hepatitis C Virus (HCV), and Human Immunodeficiency Virus (HIV) commonly known as the AIDS virus.
- 814.01.03 CONTAMINATED. The presence, or reasonably anticipated presence, of blood or other potentially infectious materials on an item or surface.
- 814.01.04 CONTAMINATED LAUNDRY. Laundry which has been soiled with blood or other potentially infectious materials or may contain sharps.
- 814.01.05 CONTAMINATED SHARPS. Any contaminated object that can penetrate the skin including, but not limited to, needles, scalpels, broken glass, broken capillary tubes, and exposed dental wires.

- 814.01.06 DECONTAMINATION. Use of physical or chemical means to remove, inactivate, or destroy blood borne pathogens on a surface or item to the point where they can no longer transmit infectious particles and the surface or items are rendered safe for handling, use, or disposal.
- 814.01.07 ENGINEERING CONTROLS. Controls that isolate or remove the blood borne pathogen hazard from the work place (e.g., safer medical devices, such as sharps with engineered sharps injury protections and needleless systems).
- 814.01.08 EXPOSURE INCIDENT. Specific eye, mouth, mucous membrane, non-intact skin or parenteral contact with blood or other potentially infectious materials that results from performance of duties by an employee or volunteer.
- 814.01.09 HANDWASHING FACILITY. A facility providing an adequate supply of running potable water, soap and single use towels, or hot air drying machines.
- 814.01.10 LICENSED HEALTH CARE PROFESSIONAL. A person whose legally permitted scope of practice allows him/her to independently perform the activities required for Hepatitis B vaccination and post-exposure evaluation and follow-up.
- 814.01.11 NEEDLELESS SYSTEM. A device that does not use needles for (a) the collection of bodily fluids, (b) the administration of medication or fluids, or (c) any other procedure involving the potential for occupational exposure to blood borne pathogens due to percutaneous injuries from contaminated sharps.
- 814.01.12 OCCUPATIONAL EXPOSURE. Reasonably anticipated skin, eye, mucous membrane, or parenteral contact with blood or other potentially infectious material that may result from the performance of an employee or volunteer's duties.
- 814.01.13 OTHER POTENTIALLY INFECTIOUS MATERIALS:
- A. The following human body fluids: semen, vaginal secretions, cerebrospinal fluid, synovial fluid, pleural fluid, pericardial fluid, peritoneal fluid, amniotic fluid, saliva in dental procedures, any body fluid that is visibly contaminated with blood, and all body fluids in situations where it is difficult or impossible to differentiate between body fluids;
 - B. Any unfixed tissue or organ (other than intact skin) from a human (living or dead); and
 - C. HIV-containing cell or tissue cultures, organ cultures, and HIV or HBV or HCV living cultures, and HIV-, HBV-, or HCV containing culture medium or other solutions; and blood, organs, or other tissues from experimental animals infected with HIV, HBV, or HCV.

- 814.01.14 PARENTERAL. The piercing of mucous membranes or the skin through such events as needle sticks, human bites, cuts and abrasions.
- 814.01.15 PERSONAL PROTECTIVE EQUIPMENT. Specialized clothing or equipment worn by an employee or volunteer for protection against a hazard. General work clothes (e.g., uniforms, pants, shirts, blouses), not intended to function as protection against a hazard, are not considered to be personal protective equipment.
- 814.01.16 POST-EXPOSURE PROPHYLAXIS. Observance of rules necessary to prevent disease as recommended by the U.S. Public Health Service to include: Medical evaluation to document routes of exposure and the circumstances under which exposure incident occurred, counseling, treatment (Hepatitis B immune globulin and/or Hepatitis B vaccine series) and follow-up.
- 814.01.17 PURULENT DRAINAGE. Drainage containing pus.
- 814.01.18 SHARPS. Any object that can penetrate the skin including, but not limited to, needles, scalpels, broken glass, broken capillary tubes and exposed ends of dental wires.
- 814.01.19 SHARPS WITH ENGINEERED SHARPS INJURY PROTECTION. A non-needle sharp or a needle device used for withdrawing body fluids, accessing a vein or artery, or administering medications or other fluids, with a built-in safety feature or mechanism that effectively reduces the risk of an exposure incident.
- 814.01.20 SOURCE INDIVIDUAL. Any individual whose blood or other potentially infectious materials may be a source of occupational exposure to the employee or volunteer.
- 814.01.21 STANDARD/UNIVERSAL PRECAUTIONS. A method of infection control in which all human blood and certain human body fluids are treated as if known to be infections for HIV, HBV, HCV, and/or other blood borne pathogens.
- 814.01.22 VOLUNTEER. Any individual who performs, without compensation, agency-related duties or tasks similar to those performed by an Agency employee.
- 814.01.23 WORK PRACTICE CONTROL. Controls that reduce the likelihood of exposure by altering the manner in which a task is performed.
- 814.02.00 REGULATIONS. OSHA and California requirements define procedures for the development of an Exposure Control Plan designed to eliminate or minimize employee and volunteer exposure to blood borne pathogens. It will be necessary to comply with regulations and policies set forth by the Agency.

- A. An Exposure Control Plan (ECP) shall be developed for each worksite and updated at least annually and whenever necessary to reflect new or modified tasks and procedures which affect occupational exposure and reflect new or revised employee or volunteer positions with risk of occupational exposure.
- B. The ECP shall be accessible to all employees and volunteers.
- C. A list shall be made of all job classifications in which employees and volunteers have risk of occupational exposure and the tasks and procedures in which potential for exposure occurs. The list shall be made without regard to the use of personal protective equipment.
- D. Universal precautions shall be observed to prevent contact with blood or other potentially infectious materials.
- E. Engineering and work practice controls shall be used to eliminate or minimize employee and volunteer exposure. Such practices shall be reviewed annually to ensure their effectiveness. The Human Resources Office shall perform the annual review.
- F. Appropriate personal protective equipment shall be provided at no cost to the employee or volunteer when there is identified risk of occupational exposure.
- G. Work environments shall be maintained in a clean and sanitary condition. All equipment and environmental and working surfaces shall be cleaned and decontaminated, in accordance with OSHA guidelines, after contact with blood or other potentially infectious materials.
- H. All blood and body fluid spills shall be immediately contained and cleaned up by properly trained and equipped employees as per the site-specific ECP.
- I. The Agency shall make available, at no cost to the employee or volunteer, immediate medical evaluations and any on-going procedures, including the Hepatitis B vaccine and vaccination series, to all employees and volunteers who have had an exposure incident.
- J. All employees and volunteers with potential occupational exposure must participate in a training program, which is provided during working hours. Training shall be provided prior to initial assignment to tasks where occupational exposure may take place and at least annually thereafter. The training will include the following information:
 - 1. Discussion of the etiology and symptoms of blood borne diseases.
 - 2. Discussion of the modes of transmission of blood borne pathogens.
 - 3. Methods to reduce exposure, removal, handling, decontamination and disposal of personal protective equipment.

- 4. Information of the Hepatitis B screening and Hepatitis B vaccination.
- 5. Procedures to follow if an exposure occurs including reporting and medical follow-up.
- K. The Agency shall establish and maintain an accurate record for each employee and volunteer with an incident of occupational exposure, ensure that employee and volunteer medical records are kept confidential, and maintain such records for at least the duration of employment plus 30 years.
- L. Training records shall be maintained for three years from the date on which the training occurred.
- M. Employee and volunteer medical records related to blood borne pathogens shall be provided upon request for examination and copying to the subject employee or volunteer or to anyone having written consent of the subject employee or volunteer.
- N. The ECP shall be provided upon request for examination to OSHA.
- O. The Human Resources Office shall investigate and evaluate circumstances surrounding an exposure.

814.03.00

WORK PRACTICE CONTROL PROCEDURE. The program will implement necessary work practice controls to eliminate or minimize staff exposure. These controls include the following:

- A. Universal Precautions will be used by all staff. All blood or other potentially infectious materials will be presumed to be a source of infectious agents, regardless of the perceived status of the person. All staff should avoid direct skin contact with body fluids.
- B. Handwashing facilities will be readily accessible to staff. When such facilities are not available (field trips, etc.), First Aid Kits will be available with antiseptic towelettes. Staff will wash their hands or any other potentially contaminated skin area or clothing immediately or as soon as feasible after removal of gloves or protective equipment. Skin or mucous membranes that have been exposed should be washed or flushed with warm water and antiseptic soap as soon as possible.
- C. Eating, drinking, applying cosmetics or lip balm, and handling contact lenses will be prohibited in all work area where there is a reasonable likelihood of exposure of blood or other potentially infectious materials.

814.04.00 PERSONAL PROTECTIVE EQUIPMENT AND USE REQUIREMENT.

- A. The program will ensure that personal protective equipment is readily available in appropriate sizes to staff. The supervisor will notify the Head Start Health Specialist whenever additional supplies are needed.
- B. The personal protective equipment will include vinyl or latex gloves and pocket masks for rescue breathing/CPR. All worksites will have access to supplied First Aid Kits.
- C. All employees are expected to use appropriate personal protective equipment whenever exposure is possible.
- D. The supervisor will ensure that all personal protective equipment is either cleaned, laundered and/or disposed of immediately or as soon as possible and placed in an appropriately designated container/area for storage, washing, decontamination or disposal.

814.05.00 PROCEDURE FOR CLEAN-UP, HANDLING, AND DISPOSING OF POTENTIALLY INFECTIOUS MATERIALS. The following guidelines will be followed for the clean-up, handling, and disposing of all potentially infectious materials:

- A. Follow the Universal Precautions at all times. That is, all employees, volunteers, parents and children should consider all blood, and body fluids containing blood, to be potentially infected.
- B. Gloves are required for all tasks in which staff may come into contact with blood or other body fluids.
- C. Complete and effective handwashing with soap and warm water for at least twenty seconds duration should follow any first aid or health care given to a child or after any contact with potentially infectious material.
- D. If a child, employee or volunteer is exposed with human blood, body fluids or any potentially infectious materials, he/she must immediately wash exposed skin with soap and running water and flush exposed membranes with water.
- E. When handwashing facilities are not available, thorough cleaning with an antiseptic towelettes is necessary. Then, hands must be washed with antiseptic soap and running water as soon as they are available.
- F. Any surface contaminated with blood or other bodily fluids must be cleaned after each use and at the end of the day with soap and water and then rinsed with a disinfectant solution.
- G. A disinfectant solution must be used to clean carpet surfaces that have been contaminated with blood or other bodily fluids.

- H. Needles, syringes, broken glass and other sharp objects that may be contaminated with body fluids that are found on Head Start property must not be picked up by children at any time, nor by employees without appropriate equipment (use broom, dust pan, gloves, sharps container). These items must be disposed of in a closable puncture resistant, leak proof container that is appropriately labeled or color-coded (red).
- I. Items that are slightly soiled (bandages, paper towels, etc.) with infectious fluids must be placed in a sealed plastic bag and put in the trash can.
- J. For blood soaked items (bandages, paper towels, etc.) it is necessary to label bags as "Biohazard".
- K. All wastebaskets used to dispose of potentially infectious materials must be lined with a plastic bag liner and disposed of daily.
- L. Plastic bags will be used for blood soaked clothing and picked up by parent.

814.06.00 PRE-EXPOSURE CONTROL PLAN.

- A. Due to occupational exposure to blood or potentially infectious materials, employees are encouraged to receive the Hepatitis B vaccination at no cost.
- B. As stated in section 814.02.00 (J), all employees and volunteers are to receive training in regards to blood borne pathogens at initial assignment and annually thereafter.

814.07.00 POST-EXPOSURE CONTROL PLAN. All exposure incidents shall be reported to the supervisor following the incident. The supervisor will notify the Head Start Health Specialist and the incident will be investigated and documented.

- A. Exposed employees, with assistance of their supervisor, will fill out an Exposure Incident Report (Form A) and an Exposure History and Consent Form (Form C). Form C must be signed by the exposed employee for permission to release information to the Agency's designated health care provider and for the return of the health care provider written opinion. In addition, Human Resources will also be contacted and the Workmen's Compensation paperwork will be initiated.
- B. The Head Start Health Specialist or designated personnel will contact the exposure source individual or parent/guardian of a minor child to request consent to test the source individual's blood as soon as feasible for Hepatitis B and HIV infectivity. There will be no cost to the source individual.
- C. If verbal consent is obtained from the source individual or their parent/guardian, the Head Start Health Specialist will ensure that Source Individual History and Consent (Form B) is filled out and sent with the individual to take to the Agency's health care provider.

In the event that parental consent is not obtained, the completion of Forms A-D are still mandatory, with a note indicating "Refusal from source individual/ guardian." This refusal is also documented on the Bloodborne Pathogens Exposure Incident Report (Form A).

- D. The health care provider will then return Source Individual History and Consent (Form B) to the Head Start Health Specialist to review and forward form to Human Resource Office.
- E. The Agency's designated health care provider (employee's physician) will discuss test results/recommendations with the exposed staff.
- F. Supervisor will ensure that the following forms are sent to the Agency's designated health care provider on the exposed employee behalf:
 - 1. Source Individual's History and Consent (Form B).
 - 2. Staff Exposure History and Consent (Form C).
 - 3. Health Care Provider's Written Opinion (Form D).
 - 4. Exposed employee's previous Hepatitis B vaccination record (if any).
- G. The exposed employee will be referred to the Agency's designated health care provider for blood testing within 24 hours after consent is obtained.

In the event that the employee declines further treatment following the exposure incident, the completion of Forms A-D are still mandatory, with a note indicating "Declined Treatment." This is also documented on the Bloodborne Pathogens Exposure Incident Report (Form A). All forms will be forwarded to Human Resources Office for filing in the employees file.

- H. The Head Start Health Specialist will obtain a copy of the Health Care Provider's Written Opinion (Form D) from the evaluating health care provider within 15 days of the completion of the evaluation. A copy will be given to the employee. A copy of this report along with the fully completed Bloodborne Pathogens Exposure Incident Report (Form A, as indicated in step A above), all coordinating forms, and Workmen's Compensation paperwork shall be maintained in staff's health file at the central office.

814.08.00 OCCUPATIONAL RECORD-KEEPING PROCEDURE. The Human Resources Office will establish and maintain in the central office an accurate medical record of each staff with blood borne pathogen exposure and/or potential exposure in include the following:

- A. Name and social security number of the employee.
- B. Pre-Exposure Waiver (Form F) or Post Exposure Waiver (Form E).

- C. A copy of all results of examinations, medical testing and follow-up procedures as allowed by law.
- D. A copy of information (Bloodborne Pathogen Exposure Incident Report Policy) provided to the health care provider following any exposure incident.
- E. A copy of the Health Care Provider's Written Opinion. All findings and diagnoses shall remain confidential and shall not be included in the written report. This written opinion will be limited to the following information:
 - 1. Whether Hepatitis B vaccination is indicated for an employee and if the employee has received the vaccination.
 - 2. That the employee has been informed of the results of the post-exposure evaluation and has been informed of any medical conditions resulting from exposure to blood or other potentially infectious materials which require further evaluation or treatment.
 - 3. All medical records will be kept confidential and maintained for at least the duration of employment, plus 30 years. Medical records will not be disclosed or reported without the employee's expressed written consent to any individual within or outside the work place except as required by law.

814.09.00 EXPOSURE TRAINING RECORD-KEEPING PROCEDURE. The Human Resources Office will maintain training records in the central office. The training records include the following:

- A. Date of training.
- B. Content or summary of material presented at the training.
- C. Name/s and qualifications of person conducting the training.
- D. Names and job title of all staff attending the training.

The Human Resources Director and Head Start Health Services Content Specialist shall annually review the Agency's Exposure Control Plan and its effectiveness with the advice of the Health Services Advisory Committee.

Applies to: Employees; Volunteers

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The purpose of this policy is to establish policies and procedures for CAPMC employees and volunteers to ensure proper use of Agency Information Technology (IT) systems and equipment.

POLICY GUIDELINES

815.01.00 COMPUTER SYSTEMS.

- A. Agency computer systems are to be used for Agency business purposes only and not for personal use or financial gain.
- B. All IT systems will be used in an ethical manner. Employees/volunteers will respect the security of the Agency's computer system and will not improperly use or gain access to the network, hardware, or software.
- C. All software that is purchased by the Agency is licensed to and for the sole use by the Agency. The copying and/or taking of software is in violation of copyright/patent laws and in violation of Agency policies.
- D. Employees/volunteers are not allowed to install hardware, software or any programs without the express permission of the Agency's IT staff. This includes downloads from the Internet or email attachments. Downloads and email attachments could contain viruses or malware that could damage/corrupt files and data, as well as spread throughout the IT systems network. Employees and volunteers shall report any suspect activity immediately to the Agency's IT staff.
- E. Employees/volunteers will respect any confidential information obtained from Agency-owned computers or used as part of their job performance.
- F. Employees/volunteers are required to maintain IT systems security by keeping their user identifications (login ID) and passwords confidential.
- G. Employees/volunteers should understand that other individuals within their department and/or other Agency departments generally may have routine access to their work product and have the right to access data stored on Agency-owned computers at any time, whether or not the computers are password protected.

- H. The Agency reserves the right to monitor all IT systems in use by employees/volunteers at any given time. As such, employees/volunteers should have no expectation of privacy regarding information, including email messages transmitted on Agency-owned IT systems.
- I. If a purchase is necessary to resolve any problem or need, the purchasing procedures outlined in the Agency's Financial Procedures Manual will be followed. This includes but is not limited to items such as ink jet printers, cameras, etc. (In almost all instances, IT staff will be responsible for computer-related purchases.)

815.02.00 INTERNET.

- A. Access to the Internet through the Agency is a privilege and carries responsibilities reflecting responsible and ethical use. Use of the Internet through the Agency constitutes the employee's acceptance of this policy. Violation of this policy may subject the employee to progressive disciplinary action up to and including involuntary termination.
- B. Employees will not download any program, software or data without the express permission of the Agency's IT staff. This includes downloads from the Internet or email attachments. Downloads and email attachments could contain viruses or malware that could damage/corrupt files and data, as well as spread throughout the IT systems network. Employees and volunteers shall report any suspect activity immediately to the Agency's IT staff.
- C. The Internet is to be used primarily for business purposes of the Agency. Limited personal use of the Internet is allowed by the Agency. However, the employee/volunteer is reminded that use of any and all Agency property is primarily for the purpose of Agency business. Any personal use of the Internet is expected to be on the employee's/volunteer's own time and is not to interfere with the employee's/volunteer's job responsibility.
- D. Downloading of Internet software is prohibited when resulting in copyright abuse or excessive use of bandwidth, inclusive of streaming audio/video programs (Internet radio, YouTube, iTunes, Yahoo Music, etc.).

815.03.00 CONDUCT. The Agency's tax-exempt status prohibits employees from using the Agency's name, equipment or systems to engage in political activity (e.g., supporting a candidate for public office).

- A. Inappropriate conduct includes, but is not limited to
 - 1. Deliberate propagation of any virus,
 - 2. Intentional disabling or overloading of any system or network,
 - 3. Circumventing any system intended to protect the privacy or security of another user,

4. Accessing or displaying inappropriate images or documents such as those that may be disruptive to the workplace, graphics depicting violence, sexual images, intolerance of differences or other images or documents that demean or characterize individuals or a group of individuals based on a protected category protected by state or federal law, etc., or
 5. Unauthorized communication as a representative of the Agency to or within a public forum.
- B. Employees will not consume food or drink on or around computer systems, with the exception of beverages contained in spill resistant containers. Employees will not place materials in or around the computer or monitor which may obstruct proper ventilation.
 - C. This policy should be read and interpreted in conjunction with all other Agency policies including, but not limited to, policies prohibiting unlawful harassment, discrimination, retaliation, offensive conduct or inappropriate behavior. Employees are prohibited from accessing the Internet and/or transmitting e-mail for any unethical purposes, including pornography, violence, gambling, racism, harassment or any illegal activities. Employees are prohibited from transmitting communications where the meaning of the message, or its transmission or distribution would violate any applicable law or regulation or which may be offensive to the recipient. Employees are forbidden from using profanity when using electronic communication. It is not acceptable to send jokes, comics, etc., which might be interpreted as derogatory.
 - D. Any criminal conduct which is revealed by e-mail received or transmitted by employees or by employees' use of Agency-owned computer systems, may be referred to the proper authorities for investigation or prosecution and may result in progressive disciplinary action, up to and including the possibility of involuntary termination.
 - E. All employees will be required to sign a Computer Equipment and System Usage Agreement. Any violation of this policy will subject the employee to progressive discipline, up to and including involuntary termination.

815.04.00 E-MAIL AND IM RETENTION POLICY AND PROCEDURES. Electronic mail (email) and instant messages (IM) have become ubiquitous services that greatly enhance communication, both internally within the Agency and externally to all of the various vendors, developers, entities and organizations involved with the Agency and with the public at large.

State and federal law address the discovery of electronically stored information and clearly require institutions such as the Agency to establish email and IM deletion and retention policies that conform and comply with state and federal law.

For the complete policy and procedures related to e-mail and IM retention, please refer to the Agency's Standards of Excellence E-Mail Policies and Procedures.

Applies to: Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The purpose of this policy is to establish policies and procedures for Agency employees to ensure proper cellular phone/wireless device use.

POLICY GUIDELINES

- 816.01.00 GENERAL PROVISIONS. Agency employees whose job responsibilities require them to regularly work outside of the office and/or center may be issued an Agency cell phone/wireless device, with the approval of the Program Manager.
- 816.01.01 CHECK-OUT PHONES. An Agency cell phone, designated as a “check-out phone”, will be made available to those employees whose job responsibilities require them to occasionally work outside of the office and/or center, or travel to meetings/trainings. A “check-out phone” is issued on a first-come, first-served basis.
- 816.02.00 CELL PHONE/WIRELESS DEVICE USE WHILE DRIVING.
- A. Employees must not reach, hold, dial, text, read, use cell phone / wireless device for any purpose while driving. Safety must come before all other concerns.
 - B. Employees must pull off to a safe place and park the vehicle before placing or accepting a call and sending or reading a text message. Under no circumstances are employees allowed to place themselves at risk to fulfill business needs or perform their job duties.
 - C. Employees who are charged with traffic violations or involved in accidents resulting from the use of a cell phone/wireless device (Agency business or personal) while driving will be solely responsible for all liabilities that result from such actions and will be in violation of the Agency’s standards of conduct that could subject the employee to progressive discipline, including the possibility of involuntary termination if such conduct constitutes a grave offense.
 - D. A person under the age of 18 years is prohibited from driving a motor vehicle while using a wireless telephone, even if equipped with a hands-free device, or while using a mobile service device. The prohibition would not apply to such a person using a wireless telephone or a mobile service device for emergency purposes.

- 816.02.01 BUS DRIVERS NOT ALLOWED TO USE CELL PHONES/WIRELESS DEVICE WHILE DRIVING. Commercial and transport (bus) drivers are not allowed to use a cell phone/wireless device while driving. The only exception is to place an emergency call, i.e. calling 911.
- 816.02.02 CELL PHONE/WIRELESS DEVICE USE WHILE DRIVING. California law prohibits employees from using a handheld wireless phones/wireless devices while driving unless they use a “hands free” device. No individual under 18 years may use a cell phone while driving.
- 816.02.03 TEXTING WHILE DRIVING. California law prohibits employees from writing, sending, or reading text messages on a wireless device while driving.
- 816.03.00 USE OF PERSONAL CELL PHONE/WIRELESS DEVICE – APPLIES TO CHILD CARE CENTERS ONLY.
- A. Personal cell phone/wireless device use is not allowed during normal work hours.
1. Employees are expected to have their cell phones/wireless devices off during work hours.
 2. Center staff should turn off or put away their cell phones/wireless devices during the Head Start day so they do not interrupt full and continuous attention to children. Staff ratios must be maintained at all times and full attention must be provided to the children in Head Start classrooms and during socialization and other events.
 3. Employees are asked to make personal phone calls while on breaks and meal periods taken away from children.
 4. Personal cell phone/wireless device use (including texting) by center staff is prohibited when children are present during classes, socialization or events. All classrooms have land line telephones. If employees need to be contacted for a family emergency, they can be reached at their worksites’ phone numbers. When on the playground, field trips or anywhere outside the classroom with children, staff may use cell phones for emergency purposes only.
 5. Flexibility will be provided in circumstances demanding immediate attention, such as safety while providing center home visiting. If home visiting, personal cell phones may be put on silent in order to have easy access to dial 911 in the case of an emergency.
 6. Violation of this policy may result in disciplinary action.
 7. All CAPMC child care center staff shall adhere to this policy.
- 816.04.00 ENFORCEMENT OF POLICY. Employees who are issued cell phone/wireless device or use a “check-out” phone will be required to sign a “Use of Agency Cell Phone Policy Receipt”

- A. If an employee refuses to sign the policy receipt, he/she will not be issued an Agency cell phone.
- B. If an employee who is issued a cell phone or regularly uses a check-out phone continually violates this policy, he/she will no longer have use of an Agency cell phone.

Applies to: Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The purpose of this policy is to establish policies and procedures for credit card purchases, “and procurement procedures outlined on the Accounting and Financial Policies and Procedures Manual will be followed.

POLICY GUIDELINES

817.01.00 GENERAL POLICIES AND PROCEDURES.

- A. Purchasing/credit cards will be issued to individuals, in the individual’s name or in the Agency’s name.
- B. Agency purchasing/credit cards will be assigned by the Fiscal Department to the Credit Card Custodian.
- C. Cardholder/user must be an employee of the Agency.
- D. An individual may be issued one or more cards (i.e., gas, MasterCard, WalMart, Costco, Savemart, or Office Depot).
- E. Purchasing/credit cards will not be transferable between individuals or Agency departments without prior written approval.
- F. Program Manager (custodian) may delegate transaction authority to the Cardholder.
- G. The individual or the Agency Department, as applicable, will be responsible to ensure credit card charges are accurate on the monthly statements.
- H. All cardholders are required to sign a Purchasing/Credit Cardholder Agreement.

817.02.00 CARDHOLDER RESPONSIBILITIES. The cardholder must only use the purchasing card for legitimate business purposes. The purchasing card may not be used for travel, registration fees, purchasing program supplies, food, and other items for which vendors are able to accept an Agency Purchase Order without express written approval of the

Executive Director or the CFO. Misuse of the card will subject cardholder to disciplinary action in accordance with Agency policies and procedures relating to progressive discipline, up to and including involuntary termination. The cardholder must:

- A. Ensure the purchasing/credit card is only for legitimate business purposes;
- B. Make the following determinations:
 - 1. If the expenditure is budgeted;
 - 2. If funds are available for the expenditure;
 - 3. If the expenditure is allowable under the grant; and
 - 4. If the expenditure is necessary to the program.
- C. Maintain the purchasing/credit card in secure location at all times;
- D. Not allow other individuals to use the purchasing/credit card, unless authorized;
- E. Adhere to the purchase limits and restrictions of the purchasing/credit card.
- F. In some situations, the issuer (i.e., WalMart or Office Depot) still requires a purchase order for authorization purposes. The cardholder is responsible for securing a purchase order, as applicable.
- G. Obtain all itemized sales slips, register receipts, and purchasing/credit card slips and provide same to Fiscal Department for reconciliation, approval and allocation of transactions;
- H. Attempt to resolve disputes or billing errors directly with the vendor and notify Fiscal Department if the dispute or billing error is not satisfactorily resolved;
- I. Ensure that an appropriate credit for the reported disputed item(s) or billing error appears on a subsequent Cardholder Memo Statement;
- J. Not accept cash in lieu of a credit to the purchasing/credit card account;
- K. Immediately report a lost or stolen card to Fiscal Department (24 hours a day 365 days a year); and
- L. Return the purchasing/credit card to Fiscal Department upon terminating employment with the Agency or transferring to another department within the Agency.

- 817.03.00 AGENCY PURCHASING/CREDIT CARD CUSTODIAN/DESIGNEE RESPONSIBILITIES. The Agency's Chief Financial Officer will assign a custodian to be responsible for the over-all purchasing/credit card program. Responsibilities include:
- A. Agency liaison with the credit card issuer;
 - B. Reviewing Department-approved applications for completeness of required information;
 - C. Training cardholder before releasing purchasing/credit card;
 - D. Having cardholder sign cardholder agreement, signifying agreement with the terms of the purchasing/credit card program;
 - E. Handling disputed charges/discrepancies not resolved by cardholder;
 - F. Securing revoked purchasing/credit cards and submitting information to vendor;
 - G. Receiving bill and reviewing purchases;
 - H. Reviewing invoice, preparing for payment and submitting to the Fiscal Department for payment; and
 - I. Reviewing usage of purchasing/credit card data for appropriateness.
- 817.04.00 CARDHOLDER ELIGIBILITY. Criteria to receive an Agency purchasing/credit card is as follows:
- A. Applicant must be an employee of the Agency.
 - B. Applicant's request for a purchasing/credit must be approved by his/her Department Head.
 - C. Employee must attend a training session provided by the Fiscal Department before he/she may be issued a purchasing/credit card.
 - D. Each individual cardholder must sign a cardholder agreement in the presence of the Accounting Technician in charge of account payables.
- 817.05.00 CARDHOLDER LIABILITY. The purchasing/credit card is a corporate charge card which will not affect the cardholder's personal credit, however, it is the cardholder's responsibility to ensure that the card is used within stated guidelines of the purchasing/credit card Cardholder Policy as well as Agency policies and procedures relating to the expenditure of Agency funds. Failure to comply with program guidelines may result in permanent revocation of the card, notification of the situation to management, and further disciplinary measures that may include involuntary termination.

- 817.06.00 CARDHOLDER TERMINATION. The Agency Purchasing/Credit Card Custodian is required to close an account if a cardholder: (a) transfers to a different Agency department, (b) moves to a new job in which a purchasing/credit card is not required; (c) terminates Agency employment or (d) for any of the following reasons which will also subject cardholder to disciplinary action in accordance with Agency policies and procedures relating to disciplinary action and termination for cause.
- A. The purchasing/credit card is used for personal or unauthorized purposes. The purchasing/credit card is used to purchase alcoholic beverages or any substance, material, or service which violates policy, law or regulation pertaining to the Agency.
 - B. The cardholder allows the card to be used by another individual without prior written approval.
 - C. The cardholder fails to provide the Fiscal Department with required receipts.
 - D. The cardholder fails to provide, when requested, information about any specific purchase.
 - E. The cardholder does not adhere to all of the purchasing/credit card policies and procedures.
- 817.07.00 LOST, MISPLACED OR STOLEN PURCHASING/CREDIT CARDS. Cardholders are required to immediately report any lost or stolen purchasing/credit cards to the Fiscal Department. The Fiscal Department is responsible for immediately reporting the lost/stolen card to the issuer.
- 817.08.00 ERRONEOUS DECLINES. Should the purchasing/credit card be erroneously declined by a vendor, the cardholder should immediately contact the Agency Purchasing/Credit Card Coordinator for assistance. If purchase is being made outside of normal Agency business hours, the employee must find an alternate payment method or terminate purchase and contact the Accounting Technician in charge of account payables during normal business hours.
- 817.09.00 CREDITS. Vendors will issue all credits to the individual purchasing/credit card account for any item they have agreed to accept for return. This credit will appear on a subsequent statement. Under no circumstances should a cardholder accept cash in lieu of a credit to the purchasing/credit account.
- 817.10.00 UNRESOLVED DISPUTES AND BILLING ERRORS. The cardholder is responsible for contacting the vendor to resolve any disputed charges or billing errors. If the matter is not resolved with the vendor, the Agency's Accounting Technician in charge of account payables should be contacted for assistance.

817.11.00 SECURITY AND STORAGE.

817.11.01 PURCHASING/CREDIT CARDS. Cardholders should always treat the Agency purchasing/credit card with at least the same level of care as one does their own personal credit cards. The card should be maintained in a secure location and the card account number should be carefully guarded.

817.11.02 PROGRAM DOCUMENTATION. The individual assigned to each purchasing/credit card will maintain the cardholder's vendor receipts/packing slips/charge slips until such time they are forwarded to the Fiscal Department for payment. All other documentation concerning the purchasing/credit card program will be maintained by the Agency's Accounting Technician in charge of account payables located in the Agency's Fiscal Department. This documentation includes, but is not limited to, applications, cardholder agreements, Agency billing statements, reconciliation of accounting statements, and copies of transmittals, and correspondence with issuing companies.

Applies to: Employees, Volunteers

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The purpose of this policy is to ensure that employees/volunteers whose jobs require driving have valid California driver's licenses and maintain auto liability insurance in the minimum amount established by the State of California.

POLICY GUIDELINES

- 818.01.00 DRIVING POLICY. All Agency employees who are required to drive during the course of employment (paid or unpaid) will be responsible for maintaining the following:
- A. Valid California driver's license; and
 - B. Acceptable driving record as determined by the Agency's insurance company.
 - C. When employees use their own vehicles to perform duties within the scope of their employment (driving to and from work is not in the scope of employment), employees shall have and maintain auto liability insurance in the minimum amount established by the State of California. Higher limits are recommended, but not required. The Agency shall not be listed as an additional insured. A current certificate of Insurance must be on file with the Human Resources Office.
 - D. Every September, appropriate employees who are under white fleet list, submit mileage reimbursement, have driving duties, or are job description required employees must submit a copy of their valid driver's license, DMV printout, and copy of certificate of insurance to the Human Resources Office.
- 818.02.00 CHANGE OF VALIDITY OF LICENSE. An employee must report any change in the validity of his or her driver's license to the immediate supervisor on the next work day or next shift. Changes in the validity of a driver's license include:
- A. Suspension;
 - B. Revocation;
 - C. Expiration; or
 - D. Any other significant change.

An employee who fails to report a change in the status of his or her license may be subject to appropriate progressive disciplinary action, up to and including involuntary termination under the condition described under Policy 1001.00.00 “Progressive Discipline” and Policy 1004.00.00 “Involuntary Termination”. An employee reporting the suspension or loss of his or her license is prohibited from driving vehicles or motorized equipment on Agency business until:

- A. The employee produces a valid license; and/or
- B. The department verifies the validity of the license.

The department may assign the employee to other job duties not requiring a license or may place the employee on administrative leave, in which the employee may use any accrued but unused vacation pay. Actions taken against an employee pursuant to this policy afford the employee the right to file a grievance under Policy 1002.00.00 “Guaranteed Fair Treatment Grievance Procedure before the effective date of the action.

- 818.03.00 **INSURABILITY.** All employees must remain insurable under the Agency’s general liability insurance policies and, where applicable and necessary for the performance of their job requirements, the Agency’s automobile liability insurance policies. If any employee is declared uninsurable under any insurance policy held by the Agency, the employee will be immediately considered ineligible for further employment and will be considered to have voluntarily terminated his/her employment as of the date of notification by the insurance company of uninsurability.
- 818.04.00 **EMPLOYEE DRIVING RECORD.** The driving records of employees, who are required to transport clients, drive an Agency vehicle, or drive in excess of 100 miles/month, will be periodically reviewed. Hiring and continued employment of these individuals will be subject to initial and periodic review of their driving records to ensure the safety of Agency programs and protect the Agency from unacceptable liability risks.
- 818.05.00 **USE OF PRESCRIPTION OR OVER-THE-COUNTER MEDICATION.** When a physician prescribes the use of prescription or over-the-counter drugs, or when over the counter drugs bear warnings about side effects that may affect an employee’s ability to drive, the employee is required to ask a physician whether such drugs may adversely affect his/her ability to drive safely. Before driving to any destination, an employee is required to advise his/her immediate supervisor or Program Manager about any condition, medication (prescription or over-the counter) which may adversely affect the employee’s ability to drive. If there is any question concerning the ability to drive safely, the employee must refrain from driving until he/she is able to safely do so. Any employee who violates this provision of the travel policy is subject to progressive disciplinary action, up to and including involuntary termination.

818.06.00 AGENCY SAFETY RULES.

- A. All Agency employees driving on the job must use their safety restraints.
- B. When transporting clients, all adults and children must be properly restrained in safety restraints.
- C. Children under the age of six or weighing less than 60 pounds must use a child safety seat, booster seat, or other safety restraint system.
- D. Children under age 8 must be restrained in a child passenger restraint system in the rear seat.
- E. Children age 8 to 16 and under 57 inches in height must be properly secured in a child restraint system in the rear seat.
- F. All other children age 8 to 16 or over 57" must be secured in a properly fitted seat belt.
- G. Only one adult or child per seat belt. Do not strap a child on the lap of an adult.
- H. ALL PROGRAMS must have car seats available for use by employees who transport children under 60 pounds and six years of age. Seat belts must be in working order in the car when transporting other passengers.
- I. Supervisor/Program Managers must ensure that all employees familiarize themselves with car safety rules.
- J. When car seats are not available, employees should contact their supervisor or Program Manager for instructions.

818.07.00 CELLULAR PHONE. Employees whose job responsibilities include regular or occasional driving and who are issued a cell phone for business use are expected to abide by the Agency's cell phone policy and refrain from using their phone (for calls or texting) while driving. Safety must come before all other concerns. Employees are required to pull off to a safe place and park the vehicle before placing or accepting a call or creating, sending or reviewing a text message. Under no circumstances are employees allowed to place themselves at risk to fulfill business needs.

818.07.01 BUS DRIVERS NOT ALLOWED TO USE CELLULAR PHONES WHILE DRIVING. Commercial and transport (bus) drivers are not allowed to use a cell phone while driving. The only exception is to place an emergency call, i.e. calling 911.

818.07.02 USE OF CELL PHONES WHILE DRIVING. California law prohibits drivers from using handheld wireless phones while driving. Drivers who are 18 years of age or older may use a "hands free" device.

A person under the age of 18 years is prohibited from driving an Agency vehicle or a vehicle in the course and scope of employment at the Agency while using a wireless telephone, even if equipped with a hands-free device, or while using a mobile service device. The prohibition would not apply to such a person using a wireless telephone or a mobile service device for emergency purposes.

818.07.03 TEXTING WHILE DRIVING. California law prohibits employees from writing, sending, or reading text messages while driving.

818.08.00 DRIVING DISTRACTIONS. Employees who are driving as a result of their employment must pay attention to driving conditions. At no time may an employee allow him/herself to be distracted while driving including, without limitation, by eating, drinking, putting on make-up, or any other disturbance.

Employees who are charged with traffic violations resulting from the use of their cell phones or other distractions while driving may be held solely responsible for all liabilities that result from such actions. Such violations would also constitute a violation of the Agency's employee conduct and work rules that could subject the employee to progressive discipline, including the possibility of involuntary termination if such conduct constitutes a grave offense.

818.09.00 DISCIPLINARY ACTION. An employee who knowingly operates vehicles or motorized equipment on Agency business under an expired, suspended, or revoked license will be subject to immediate disciplinary action up to and including involuntary termination.

818.10.00 EXCEPTIONS.

818.10.01 CHANGE IN JOB ASSIGNMENTS. An employee's job responsibilities may change as a result of promotion, transfer, reorganization, change in job assignment, or other similar employment action to require possession of a license. If such an employee cannot provide proof of a valid license at the time job duties change, he or she will be provided a 30-day period from the effective date of reassignment to provide proof of a valid license. During the 30-day period, the department may place the employee on temporary assignment, special assignment, or other assignment.

818.10.02 DISABILITY AFTER DATE OF HIRE. An employee whose job responsibilities include operation of vehicles or motorized equipment may become disabled or otherwise unable to maintain a valid license or to operate a vehicle after the date of hire. If such an employee has medical documentation stating that he or she is unable to operate vehicles or motorized equipment, the department (in consultation with the employee, Human Resources, and Agency attorney) will determine whether reasonable accommodation, including temporary reassignment, transfer, or other appropriate action, can be provided. If reasonable accommodation cannot be provided, the employee may be subject to permanent reassignment or involuntary termination.

Applies to: Governing Body Members, Officers, Agents, Employees, Volunteers, Consultants, Independent Contractors (Agency Members), General Public

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The National Institute for Occupational Safety and Health (NIOSH) has determined smoking causes cancer, heart disease, stroke, lung disease, diabetes, and chronic obstructive pulmonary disease (COPD), which includes emphysema and chronic bronchitis. Smoking also increases risk for tuberculosis, certain eye diseases, and immune system, including rheumatoid arthritis. Secondhand smoke causes stroke, lung cancer, and coronary heart disease in adults. Children who are exposed to secondhand smoke are at increases risk for sudden infant death syndrome, acute respiratory infections, middle ear disease more severe asthma, respiratory symptoms, and slowed lung growth.

Under California Law Code §6404.5, no employer may knowingly or intentionally permit, and no person may engage in, smoking of tobacco products in an enclosed space at a place of employment.

Smoking is prohibited throughout the Agency premises, buildings, facilities, or group of buildings owned, leased, or utilized by the Agency. “No Smoking” must be posted at each entrance to the buildings. No person shall smoke within 20 feet of any operative window of, entrance/ exit, or within the interior of any Agency’s occupied buildings.

POLICY GUIDELINES

- 819.01.00 SMOKE-FREE. It means the use of cigarettes, pipes, cigars and other “smoke” emanating products including e-cigarettes, vapor devices and other like products are prohibited on all Agency’s facilities and grounds.
- 819.02.00 SMOKING DEFINED. Smoking includes the use of any electronic smoking device that creates an aerosol or vapor or the use of any oral smoking device for circumventing the smoking prohibition. Smoking means inhaling, exhaling, burning or carrying of any lit or heated cigar, cigarette, cigarillo, pipe, hookah, or heated tobacco, marijuana, or plant products intended for human inhalation, whether natural or synthetic, in any manner or in any form.
- 819.03.00 TOBACCO-FREE. It means the use of cigarettes, pipes, cigars, smokeless tobacco, snuffs, and other tobacco products are prohibited on Agency’s property

- 819.04.00 TOBACCO PRODUCT DEFINED. Any product containing, made or derived from tobacco or nicotine that is intended for human consumption, whether smoked, heated, chewed, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, including and not limited to, cigarettes, cigars, chewing tobacco, pipe tobacco, pipe tobacco, and snuff.
- 819.05.00 AGENCY PROPERTIES. Properties include the interior and exterior areas of any Agency's worksites or programs. This includes buildings, structures, parking lots, areas owned, leased, or rented by the agency. Properties also include vehicles owned, leased, or rented by the Agency. Private vehicles on the Agency's owned, leased or rented parking lots will be subject to compliance with this policy.
- 819.06.00 ENFORCEMENT AND SUPPORT. Supervisors, Managers, Directors will enforce the smoke / tobacco-free policy and offer assistances with the Employee Assistance Program (EAP) provider to obtain cessation assistance.

Applies to: Employees, Volunteers, Policy Council, Policy Committee, Board of Directors

Effective: 03/01/17
Supersedes: 04/12/12

POLICY

The purpose of this policy is to establish policies and procedures for Community Action Partnership of Madera County (Agency) employees, volunteers, Policy Council, Policy Committee, and Board of Directors to understand guidelines regarding the use of social media.

POLICY GUIDELINES

The Agency encourages users to collaborate and share information with associates and with those outside the Agency for the purposes of gathering information, generating new ideas, and learning from the work of others. Social media provides inexpensive, informal, and timely ways to participate in an exchange of ideas and information. However, inappropriate postings may lead to potential claims for invasion of privacy, defamation, identity theft, hostile work environment as well as embarrassment, negative publicity and other unintended consequences. Therefore, the Agency has established the following guidelines for participation in social media.

820.01.00 SOCIAL MEDIA

- A. Social media is media used for social interaction, using highly accessible and scalable communication techniques; using web-based and mobile technologies to turn communication into interactive dialogue.
- B. Types of social media include, but are not limited to:
 - Blogs, including Microblogs - Twitter, Wordpress, BlogSpot, Wikipedia etc.
 - Social Networking – Facebook, LinkedIn, Reddit, WhatsApp etc.
 - Social Sharing – YouTube, Flickr, Tumblr, Instagram, Snapchat, TikTok
 - Chat – Instant Messenger, Skype

820.02.00 USE OF SOCIAL MEDIA.

- A. Uses of social media include, but are not limited to:
 - Socializing and sharing, engaging with others

- Conversations, communication, interactions
- Listening and responding
- Relationship-building
- Networking with colleagues, customers, and candidates

B. The Agency recognizes the importance of social media for its employees. However, use of social media by employees may become problematic if it interferes with the employee's work, is used to harass co-workers or customers, creates a hostile work environment, harms the goodwill and reputation of the Agency among its customers or the community at large, or violates Agency policy or expectations. The Agency encourages employees to use social media within the parameters of the following guidelines and in a way that does not produce the adverse consequences mentioned above.

C. Off-duty use of social media

Employees may maintain personal websites on their own time using their own equipment. Employees must ensure that social media activity does not interfere with their work. In general, the Agency considers social media activities to be personal endeavors, and employees may use them to express their thoughts or promote their ideas as long as they do not conflict with Agency policies or expectations and are not used during work hours unless such activities are used in the course and scope of the job duties performed by the employee on behalf of the Agency. Employees must ensure social media does not identify or reference Agency clients, customers, or vendors without expressed written permission.

D. On-duty use of social media

Employees may engage in social media activity during work time provided it is directly related to their work, approved by their manager, and does not identify or reference Agency clients, customers, or vendors without expressed written permission. The Agency monitors employee use of Agency electronic equipment and computer usage per policy, which includes employee social media activity. Employees must ensure social media does not identify or reference Agency clients, customers, or vendors without expressed written permission.

820.03.00 SOCIAL MEDIA ACTIVITY.

A. Guidelines for Online Activity

1. Protect Confidential and Proprietary Agency Information. Identities of clients, and population of the Agency services, must be held in confidence to the extent appropriate for that clients and Agency relationship. You must comply at all times with the Agency's confidentiality policies in any online activity.
2. Think First. Remember you are publishing in a public forum. Written words are more difficult to interpret than verbal interaction. What you say will be a permanent record since content is easily transferred and replicated across the internet and nearly impossible to delete once it has been published.
3. Identify Yourself. Be authentic and use full disclosure if you are commenting or publishing on topics related to your job, identify yourself as an employee of the Agency.
4. Disclaimers. You should make it clear that you are expressing views of your own and not those of the Agency. You are not authorized to speak on behalf of the Agency without the express written approval and authorization of the Executive Director. If a personal opinion must be posted, clearly state to all readers this does not represent the opinions of the Agency.
5. Be Careful About Jeopardizing Business Partnerships. If you are commenting on a matter, consider whether the position you take may be adverse, offensive to, or in conflict with, any programs administered by the Agency or its affiliations. In case of any doubt, check with your supervisor or the Human Resources Office.
6. Follow the Law. Be cautious of potential copyright violations and laws relating to defamation (libel and slander), harassment or indecent words. It is a violation of Agency rules and regulations to falsify information or spread rumors, gossip or innuendo. Employees will be held liable for breaking the law and responsible for all damages caused by their own conducts which, if violations of the Agency's standards of conduct, could subject the employees to progressive discipline, including the possibility of involuntary termination if such conduct constitutes a grave offense.
7. Use of Agency Logos and Brands. Use of the Agency's logo and brand are strictly prohibited for on-line personal activities.

8. Posting Content. Employees may not post any content that will violate Agency's policies and standards.
9. Anonymous Contributions. Employees may not post any malicious or wrongful content anonymously, as virtually all on-line postings are traceable to the original publisher of the content.
10. Ambiguous Indirect Posting. If online information posted by individuals other than employees but has inappropriate content that could potentially or actually have a detrimental impact on the Agency, the Agency reserves its right to conduct an investigation and determine whether the original source of the information is an Agency employee. Such indirect actions involving an Agency employee violates the Agency's standards of conduct, could subject the employee to progressive discipline, including the possibility of involuntary termination if such conduct constitutes a grave offense.

B. Blogs

1. Registration. Any job-related blogs must be approved in advance by the Executive Director.
2. Media. Media inquiries directed to any employee must be re-directed to the Executive Director for review and response.
3. Disclaimer for Job-Related Blog. Approved job-related blogs must contain a prominent disclaimer or link to a disclaimer on the main page, as well as in the "About" portion of your blog, where the employee specifically represents that views expressed on the blog are the views of the author and do not reflect the opinions or statement of the Agency.
4. Name of Job-Related Blog. Neither the title of any blog created by an Agency employee nor the Uniform Resources Locator (URL) of the blog may include the Agency's name or initials.
5. Comments. Bloggers may allow others to comment on their posts. Comments may be attributable to the blogger so employees with job-related blogs should be prepared to moderate comments and delete offensive comments.
6. Contents. Employees are expected to follow the above guidelines. Please direct any questions to the employee's supervisor or the Human Resources Office.

C. Social Network Sites

1. Although these are largely social tools, if an employee lists the Agency in the employee's work information, then the employee's activity has the potential of impacting the Agency as well as the employee's

personal image. Therefore, the above guidelines are applicable to all Agency employees' use of these sites.

D. Wikipedia and On-Line Encyclopedias

1. Any edits made by an employee to Wikipedia or similar websites while using an Agency computer can potentially be tied back to the Agency. Even an anonymous edit marks the editor with its Internet Protocol (IP) address. This IP address can easily be tied back to the Agency. Therefore, the guidelines are applicable to employee usage and editing of Wikipedia or similar sites.

820.04.04 AGENCY EXPECTATIONS.

A. It is the Agency's expectation that all employees utilizing social media will do so in accordance with all Agency policies, procedures, guidelines, and standards, including (but not limited to) the following:

1. Employment policies, procedures, and guidelines;
2. Code of Conduct, including Ethical Standards;
3. Confidentiality Agreement, including protection of proprietary information;
 - Do not identify or reference Agency clients, customers, volunteers, or vendors without express written permission.
 - Do not post pictures of Agency properties or co-workers, children, families, or clients on the Internet without written express permission.
 - Employees may write about their jobs in general but may not disclose any confidential or proprietary information.

B. Additionally, employees are expected to conduct themselves professionally, legally, and in accordance with CAPMC's core values of trustworthiness, respect, responsibility, fairness, caring, and citizenship, and standards to live by of courtesy, attitude, professionalism, make time and closure.

C. If employees choose to identify themselves as Agency employees or discuss matters related to the Agency on a social media site, they should make clear that the views posted do not necessarily represent the views of the Agency. Employees must keep in mind that if they post information on a social media site that is in violation of Agency policy and/or federal, state, or local law, the disclaimer will not shield them from disciplinary action.

D. Unless given written consent, employees may not use the Agency's logos, copyrighted materials, or trademarks in social media.

- E. Employees should demonstrate respect for the dignity of the Agency, its owners, its volunteers, its customers, its vendors, its employees, Policy Council, Policy Committee and its Board of Directors. A social media site is a public place, and employees should avoid posting statements that would embarrass the readers, agency employees, customers, vendors, volunteers, owners, Policy Council, Policy Committee, and Board of Directors.
- F. Employees must refrain from making defamatory, disparaging, or discriminatory comments when discussing the Agency, co-workers including supervisors, customers or competitors, as such activity is not in accordance with CAPMC's core values, organizational culture, and professionalism standards.
- G. Employees are expected to use their professional judgment when using social media and take the most prudent action possible. If an employee is uncertain about the appropriateness of a social media posting, they are encouraged to check with their supervisors or Human Resources Office.
- H. In the event that an employee violates Agency policies, procedures, guidelines, or expectations while using social media, or an employee's social media activities violate Agency interests or causes reputational harm, the employee will be subject to disciplinary action up to and including termination of employment.

Applies to: Employees

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

CAPMC strongly believes in the ongoing development of its most valuable asset – its employees. This is done through the Performance Review and Development Program (PRDP), linking individual performance to the mission of the agency as well as achieving a workplace of high performing individuals who take responsibility for their work.

PRDP is a clearly defined and ongoing process that contributes to positive communication, mutual respect, improved performance, individual growth, and career development. This ongoing process involves frequent communication between the employees and supervisors about the Agency strategic plan, job responsibilities, and performance standards and expectations. It seeks to provide greater accountability and effectiveness, and to foster a culture of quality performance and continuous improvement with a focus on internal and external customers. The PRDP system is designed so that employees:

1. Are aware of what is expected of them;
2. Receive timely feedback about their performance;
3. Receive opportunities for education, training, and career development;
4. Receive recognition in a fair manner; and
5. Understand their role in supporting CAPMC's organizational values, mission and vision.

CAPMC has developed PRDP guidelines for all personnel. It is the responsibility of all supervisory personnel to obtain training in the PRDP process and implement the PRDP to its fullest extent within the required timeframes.

POLICY GUIDELINES

901.01.00 MUTUAL RESPONSIBILITY TO THE PRDP PROCESS. Supervisory personnel and employees shall work together to achieve excellence in the workplace by developing appropriate training and development opportunities for high-quality performance and excellent customer services. Supervisory personnel have dual roles of supervisor and employee, and as such, must fulfill the responsibilities of both roles.

901.01.01 SUPERVISORY RESPONSIBILITY IN THE PRDP. Supervisors have the following responsibilities in the PRDP:

- Complete training on performance review and recognition;
- Provide employees with clear expectations, consistent measures, and achievable standards of performance;
- Support and provide resources for employee to meet performance standards;
- Monitor employees' performance through observation, discussion, etc.
- Reinforce good performance and correct performance issues at the point of observation;
- Provide continuous ongoing feedback/coaching in a timely manner;
- Identify performance deficiencies and provide assistance and support for correction;
- Hold performance discussions as per the PRDP Instruction Manual; and
- Help employees to succeed by developing skills and abilities for improved performance.

It is important that all supervisors acknowledge their responsibility to implement the PRDP for those employees they supervise. Periodic reviews of supervisors' performance will take this responsibility into account.

901.01.02 EMPLOYEE RESPONSIBILITY IN THE PRDP PROCESS. Employees have the following responsibilities in the PRDP:

- Have a thorough understanding of the work involved, job duties and prioritization of tasks;
- Review the job description to ensure that information is accurate and up to date;
- Be knowledgeable of the Agency's mission and purpose;
- Understand what constitutes "successful performance" of the core competencies;
- Understand how his/her role in the organization contributes to the Agency's mission;
- Communicate what information, resources, tools, training, and supervision is needed;
- Discuss concerns and/or questions about any part of his/her job description or performance review with the supervisor;
- Participate in the multi-rater feedback process when requested; and
- Identify and participate in career development and training opportunities.

901.01.03 HUMAN RESOURCES RESPONSIBILITY IN THE PRDP PROCESS. The Human Resources Office has the following responsibilities in the PRDP process:

- Prepare and distribute a PRD file for any new employees to the appropriate direct supervisor prior to the employees first day of work.
- Ensure all PRD files are returned, accounted for, and complete at the end of the program year. (Head Start Human Resources Assistants oversee this aspect.)

- Ensure the PRD file is transferred to the appropriate supervisor when an employee is transferred or hired to a new department/supervisor.
- Prepare new PRD files for any that are lost or destroyed, ensuring copies of past performance appraisals and any other performance-related documents are included in the file.
- Ensure all supervisors/mid-managers/managers receive appropriate training in the PRDP and receive the PRDP Instruction Manual and Master Forms Binder/Disc.
- Provide guidance to employees regarding the PRDP and its components.

901.02.00 PRDP GENERAL GUIDELINES. General guidelines and procedures for the PRDP are available through the Human Resources Office.

901.03.00 IMPORTANCE OF GOOD DOCUMENTATION. Good documentation of employee performance and training in connection with the PRDP and any proposed employee action is extremely important. It assists the Agency in verifying compliance with the PRDP and the Agency's rules and regulations.

Good documentation of employee performance and employment actions, or proposed actions, is essential. Supervisors should be aware that their performance will be reviewed in part on the basis of their documentation skills and efforts with regard to the PRDP and employment issues in the workplace, and must ensure that all documentation is complete, accurate and timely. The integrity of supervisor's recommendations and decisions are at stake.

Applies to: Employees (Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start collective bargaining members: refer to SEIU Memorandum of Understanding for other terms and condition of employment page 278

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

One of the most important determinations of program excellence is the presence of well trained, qualified employees. In order for employees to do their jobs effectively and to meet the changing needs of the children and families served, the Agency has a system that supports employees in a process of continuous learning. The Agency believes staff training and development is a continuous process, individualized to meet the goals of each employee.

POLICY GUIDELINES

- 902.01.00 PROFESSIONAL CONFERENCES. An employee may, with prior written consent of the Program Manager, attend professional conferences and training institutes without loss of pay. Expenses for these conferences may be paid by the Agency if they are within budgetary limitations and in conformance with the requirements of the funding source. Wherever possible, employees from a wide variety of classifications will have the opportunity to attend conferences.
- 902.02.00 MANDATORY TRAINING. If an employee is directed to attend any job-related workshop or in-service training session as a condition of continued employment, such attendance shall be considered as time worked. The employee shall be paid at the appropriate rate of pay, which is normally the employee's regular rate of pay.
- 902.03.00 TRAVEL TIME COMPENSATED. Federal and State law counts time spent attending lectures, meetings and training programs as hours worked unless all of the following apply:
- A. Attendance is outside the employee's regular working hours;
 - B. Attendance is voluntary;
 - C. The program attended is not directly related to the employee's job. A program is deemed directly related if it is designed to make his/her job more effectively as distinguished from training the employee for another job or a new or additional skill; and

D. The employee does not perform any productive work.

Generally, travel time to and from lectures and meetings will count as work time if it occurs because of the attendance at a meeting and lecture for which the employee will be compensated. However, the Agency reserves the right to establish a different pay for travel time provided that the rate is not less than the minimum wage. Employees will be clearly informed of the different rate before the travel occurs.

902.04.00 OVERNIGHT TRAVEL OUT OF TOWN FOR TRAINING. If an employee's duties require the employee to travel out of town overnight, travel time during the employee's normal working hours (on both normal working days and days that are normally his/her days off) is counted as hours worked. However, the employee's lunch and dinner periods will not be considered hours worked. If a non-exempt employee performs required work while traveling during time period other than normal working hours, the time involved will be counted as hours worked.

902.05.00 CPR/FIRST AID TRAINING. Classes will be scheduled during the year, giving priority to teaching staff. If there are more employees than available slots for training, then additional classes will be scheduled to accommodate the employees. CPR/First Aid training will generally be offered three times during the year – during each Head Start program's preservice. It is the responsibility of all Head Start employees to hold and maintain a CPR/First Aid certificate. If the employee fails to obtain a certificate, the employee is expected to arrange at own expense for the required training, or the employee may be subject to progressive discipline, up to and including involuntary termination.

Applies to: Employees (Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start collective bargaining members: refer to SEIU Memorandum of Understanding for other terms and condition of employment.

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The Agency firmly supports the efforts of individual employees to improve their job-related skills and knowledge, and to acquire the education necessary to enhance their career skills or prepare for career-related promotional opportunities. The Agency's Financial Assistance for Continuing Education (FACE) represents one element of the Agency's investment in its workforce.

POLICY GUIDELINES

903.01.00 FINANCIAL ASSISTANCE FOR CONTINUING EDUCATION GUIDELINES. Based on availability of funds, this program provides financial assistance for those costs which relate to the pursuit of a job-related educational activity. Agency reimbursement or advancement of funds is not to exceed \$200 for part-time students (11 units or less) and \$450 for full-time students (12 or more units) per semester. Health fees and other school materials such as notebooks and pencils are excluded from reimbursement.

FACE provides financial support for approved job-related educational activities through two options: Financial Assistance Advancement and Financial Assistance Reimbursement as defined below.

Financial Assistance Advancement: Employees are advanced funds before completing the course and meet Employee Eligibility Criteria.

Financial Assistance Reimbursement: Employees are reimbursed after completing the course and meet Employee Eligibility Criteria.

903.02.00 EMPLOYEE ELIGIBILITY CRITERIA.

- A. An employee who must complete the requirements or conditions of employment or requirements of advancement set forth by the Board of Directors or other mandated agency is eligible.
- B. An employee must have five months continuous Agency service immediately prior to beginning course work, and otherwise meet all the requirements of the program.

- C. An employee must be working half-time (20 hours) or more and meet the continuous service requirement to be eligible for FACE. An employee working less than half-time (20 hours) or on an unpaid leave of absence is not eligible for FACE.
- D. An employee who is separated from Agency service due to seasonal layoff is eligible for FACE for six months from the date of layoff.
- E. An employee must have an Education Plan on file with the Human Resources Office and the education-related activity follows the established Education Plan.

903.03.00 PRIORITY OF FUNDS. Due to limited funds, a priority system has been established regarding financial aid and/or release from work to attend classes. All applications will be reviewed on a first come, first served basis in conjunction with the established priority system.

- A. The first priority of program funding is for those employees who are required to obtain a level of education to retain a position or meet new federal/state mandates.
- B. The second priority for program funding is for employees who have met job requirements established by Federal mandates and have a desire to continue to pursue their education. Those employees who hold an AA/AS degree may be eligible for FACE until a BA/BS degree has been obtained.
- C. The third priority for program funding is for other employees who have an Education Plan on file, the class or workshop is outlined in the plan, and funds are available.

903.04.00 PROVISIONS OF FACE

- A. Course work must meet one of the following criteria to be approved as career-related:
 1. It directly prepares the employee for advancement within the employee's current title series or occupation;
 2. It directly develops the administrative or management capacity of the employee; or
 3. Matriculated, non-degreed employees are eligible for FACE for all subject area requirements of an undergraduate degree program, regardless of whether a specific course is career-related. Matriculated means formal acceptance and enrollment at an approved educational institution as a degree candidate.
- B. All employees applying for the Agency's FACE must have an Education Plan completed with the appropriate Program Manager or Head Start Program Director and submitted to the Human Resources Office.

- C. Authorization from the Program Manager or Head Start Program Director must be obtained in advance before taking classes for which the employee is seeking reimbursement, an advance, or payment of a stipend. The authorized application must be submitted to Fiscal so that the funds are encumbered accordingly.
- D. If the Agency is requiring an employee to obtain a level of education to retain a position or meet new federal/state mandates, the employee will be paid a stipend for time spent by the employee in class. This stipend will be based on the regular rate of the employee, but will not be considered "hours worked" for the payment of extra-time or overtime. If the classes are taken during normal work hours, the employee will be paid his/her normal rate of pay, but these hours will not be considered "hours worked" for any other purpose including, but not limited to, the payment of overtime.
- E. Employees attending traditional colleges, universities, and/or community colleges on a part-time or full-time basis are eligible for FACE based on units taken and cannot exceed three semesters per year, subject to advance written approval as set forth above.
- F. Employees attending full-time accelerated programs are eligible for full-time FACE and cannot exceed the equivalent of three semesters per calendar year, subject to advance written approval as set forth above.
- G. FACE is based on satisfactory completion of the course. Satisfactory completion is attainment of at least "C" grade for all course work.

903.05.00 SCHOOL DURING WORKING HOURS.

- A. Regular employees may be released from work to take courses offered by an accredited educational institution if the following conditions are met:
 1. Course is related to the work of the Agency;
 2. Permission is obtained in writing in advance from the Program Manager or Head Start Program Director. This benefit is at the discretion of the Program Manager or Head Start Program Director and it may not be unreasonably denied. Request for permission must be received by the established deadline to be considered;
 3. Completion of the requirements or conditions of employment or requirements of advancement set forth by the Board of Directors or other mandating agency. (For example: The Head Start School Readiness and Coordination Act requires that within three years, all newly hired Head Start teachers must have a minimum of an Associate's degree.)
 4. Proof of enrollment in the course and course schedule shall be submitted by the employee to the Program Manager or Head Start Program Director.
 5. Time off must be used for actual attendance of the class; study time is not permitted.

6. Eligible employees are entitled to time off for literacy leave as provided by California law. Any employee who desires time off to attend literacy classes should contact the Human Resources Director.
 7. Permission for such release shall not be unreasonably denied, and once granted, shall not be revoked during the semester except for just cause.
- B. Scheduling. First priority for scheduling adjustments to allow an employee time off to attend a class during work hours shall be for the senior employee who meets the criteria set forth in first priority of funding, and then in seniority order to other employees in the same circumstance. Second and then third priority will be given as described in Priority of Funds, following seniority.
 - C. Priority of Scheduling of Educational Classes. Other employees may request scheduling adjustments in order to attend class and shall be accommodated to the degree practical in seniority order.
 - D. Improving Educational Opportunities. Every reasonable effort will be made by the Agency to provide alternative means of education and training. These alternatives may include but are not limited to, in-service classes, on-line classes, district and community training, correspondence, and video classes.

903.06.00 ALTERNATIVE SOURCES OF TUITION SUPPORT. Prior to submitting an application for reimbursement, employees are expected to investigate and apply for all alternative sources of tuition support and financial assistance for which they may be eligible. FACE may be supplemental to other financial advancement for which employees qualify.

Alternative sources of financial aid include, but are not limited to, agency/facility tuition support programs, Pell Grants, Federal Supplemental Educational Opportunity Grants, California State Grants A and B, California State Educational Opportunity Grant, Veterans Administration Educational Benefits (GI Bill), and college stipends. Information about financial assistance programs may be obtained from college/university financial aid offices or the Human Resources Office.

Employees receiving tuition support or financial assistance from any alternative source must report it and the amount on the application form. This amount will be deducted before computing the allowable FACE. Employees who fail to report alternate sources and amounts of financial aid on the application will be liable for return of the FACE award, and they will face possible exclusion from future FACE program eligibility and progressive discipline, up to and including involuntary termination.

903.07.00 EXCLUSIONS AND LIMITATIONS

- A. Not Completing Class/Training - If an employee is unable to complete a class during a given semester and the Agency has paid for the registration fee and/or textbooks, the following guidelines will be used:

1. If an employee fails to complete the course, receives less than a "C" grade, or leaves employment prior to completion of the course, the employee will reimburse the Agency for the advanced funds through a pre-authorized payroll deduction.
 2. The second time in 12 months an employee does not complete a class for which he/she has received Agency financial support, he/she will be ineligible for support for one semester and must complete a class on his/her own before he/she is eligible for further financial assistance. Program support funds must be returned.
 3. The third time in 18 months an employee does not complete a class for which he/she has received program financial support, he/she will be ineligible for support for two years, or until he/she has completed 12 units of course work by taking a minimum of one, three-unit class per semester on his/her own. Once the above requirements are met, the employee will be eligible for further support.
- B. Credit courses taken on an audit basis are not reimbursable.
- C. Ancillary fees that may be required by the educational institution, including but not limited to fees for application, technology, late registration, student activities, health care services (either mandatory or optional), student licensing, graduation or diploma are not reimbursable.
- D. Also excluded are expenses for meals, lodging, transportation, or other expenses indirectly or incidentally related to the educational activity.
- E. In no event shall credit or non-credit recreation, hobby, or personal interest courses of study, whether required for a degree program or not, be eligible for FACE under this program.

903.08.00 COMPLETION OF CLASS/SEMESTER. Employees must submit to the Fiscal Department the approved FACE form, the paid tuition bill, Verification of Financial Aid form or other proof of no assistance, and evidence of satisfactory course completion (e.g., grade report, transcript). Once received with an approved payment form, accounts payable will process the FACE payment for the employees. FACE assistance will be reconciled with all receipts. Any funds due to the Agency will be collected through a payroll deduction or direct payment to the Agency by the employees. Any funds due to the employees will be processed through a reimbursement. All required forms are due within 30 calendar days of completion of the class/semester.

903.09.00 REVIEW OF FACE APPLICATION DENIAL. Employees who have been denied FACE assistance may seek a review by writing to the Human Resources Office. Grounds on which employees may request a review are: determinations of job-relatedness or career-relatedness; submission of applications beyond the filing deadline; receipt of grades below the established minimum; or disputed payment amounts.

Employees cannot appeal a FACE assistance denial if the denial is based on limited funding.

Such correspondence must contain the employee's full name, social security number, address, work telephone number, a copy of Financial Assistance for Continuous Education Course(s) form, letter of denial, and any other relevant supporting data. The correspondence must explain why the denial is disputed and state the resolution being sought.

- 903.10.00 SCHOLARSHIP TO OBTAIN BA/BS OR MA/MS DEGREE – HEAD START PROGRAM ONLY. Based on allocation and availability of funds, the Head Start program provides financial assistance to Head Start teaching staff to continue their education in pursuit of specific job-related educational development to obtain a BA/BS or MA/MS degree. Agency advancement of funds is a designated monetary value applied to specific job-related study expenses, such as tuition, during a specific time frame.
- 903.10.01 HEAD START SCHOLARSHIP ELIGIBILITY CRITERIA.
- A. In addition to fulfilling criteria outlined under Policy 903.02.00, employees who receive scholarships must have completed their probationary period and are in good employment standing.
 - B. To receive assistance to obtain a Bachelor's degree, employees must have a two-year degree or 60 transferable baccalaureate units, and must be accepted into an accredited university for its baccalaureate program.
 - C. To receive assistance to obtain a Master's degree, employees must have a Bachelor's degree, and must be accepted into an accredited university for its master program.
- 903.10.02 SCHOLARSHIP PROVISIONS.
- A. In addition to fulfilling provisions outlined under Policy 903.04.00, an employee who has received scholarship funds will sign an agreement to work for the program for a minimum of three (3) years after receiving his/her degree.

If the employee leaves before his/her three (3) year minimum requirement, he/she will be responsible for repaying the total or a prorated amount of the financial assistance received based on the length of service completed after receiving the degree.
 - B. If an employee receives the advancement and fails to complete the degree, the employee will reimburse the Agency for the advanced funds through a pre-authorized payroll deduction.
 - C. Employees cannot utilize scholarships for courses promoting religious beliefs or practices.

- D. Unless otherwise stated in the conditions of policy 903.10.00, all other provisions of this FACE policy apply and are enforced.
- E. Scholarship funds may be taxable earnings under Internal Revenue Service guidelines.

903.11.00 EDUCATION INCENTIVE.

1. AA/AS DEGREE. Any Head Start employee who successfully completes an AA/AS degree shall receive a stipend payment of \$300 for the year in which he/she completed his/her AA/AS degree. Any Head Start employee who holds an AA/AS degree and continues to take and successfully completes a minimum of six (6) units per calendar year towards the completion of his/her BA/BS degree in Early Childhood Education or related field, shall be granted a \$300 stipend per calendar year for completion of courses with a "C" grade or better.
2. BA/BS DEGREE. Any Head Start employee that successfully completes and submits proof of a BA/BS degree in Early Childhood Education will receive a one-time stipend of \$1,000.
3. BA/BS DEGREE STIPEND. All stipends to be distributed on a check separate from employee's regular paycheck.

Applies to: Employees (Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start collective bargaining members: refer to SEIU Memorandum of Understanding for other terms and condition of employment.

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The purpose of this policy is to provide employees the opportunity to improve job performance and comply with departmental and Community Action Partnership of Madera County (Agency) policies and procedures.

POLICY GUIDELINES

- 1001.01.00 ESTABLISHED POLICIES AND PROCEDURES. Employees are expected to follow the instruction of their supervisors and to abide by the established policies and procedures in the department and the Agency. To enable them to do this, administrative officials must:
- A. Develop clear and reasonable departmental policies and procedures;
 - B. Instruct all employees as to what is expected of them in observance of policies, procedures, and established standards of job performance;
 - C. Give regular constructive feedback to employees as to how well they are following policies and procedures and meeting standards of job performance;
 - D. Investigate the circumstances of each apparent violation of policy or procedure or instance of unsatisfactory performance before taking any disciplinary action;
 - E. Ensure that prompt, consistent disciplinary action is administered by the employee's immediate supervisor after an investigation has occurred; and
 - F. Consult with the Human Resources Office for assistance
- 1001.02.00 EXCEPTIONS TO PROGRESSIVE DISCIPLINE – INVOLUNTARY TERMINATION. (Refer to Policy 1004.00.00 – Involuntary Termination for further information.) The Agency generally follows a progressive discipline policy in order to provide sufficient feedback, including warnings, if necessary, before a decision to terminate employment. The employee's supervisor is responsible for carrying out a progressive discipline policy. Exceptions to progressive discipline are:

- A. Falsification of resume or application materials or omission of material factual information;
- B. Cases of grave offense including, without limitation, offenses or actions which may cause harm to Agency programs or employees;
- C. Failure to possess a valid and current California driver's license if required as a job qualification and/or condition of employment;
- D. Failure to retain required teaching permits or valid credentials; and
- E. Unlawful discrimination, harassment and/or retaliation that has been admitted by the employee and/or verified or determined by the Human Resources Office or the Agency's legal counsel following an investigation into the conduct appropriate under the circumstances.

1001.02.01 GRAVE OFFENSE. A grave offense is normally one that could result in: (i) harm to Agency employees or property including, without limitation, injury, loss of life, limb, or property; (ii) impairment of Agency operations; or (iii) conduct or action determined to be in willful, malicious, serious, and/or repeated disregard of Agency policies or rules and/or the standards of conduct set forth in the Head Start Performance Standards (1302.90(c). This includes unlawful discrimination, harassment or retaliation. A grave offense may result in one or more of the following: administrative leave with or without pay (Policy 607.00.00, "Administrative Leave of Absence with or without Pay"), a written warning, a final written warning, suspension without pay, demotion, or involuntary termination if authorized and approved by the Human Resources Director, Executive Director or designee. Note: the Agency may in the case of the commission of a grave offense, and in its sole and absolute discretion, proceed to more serious steps of discipline, including involuntary termination, without previously having to have taken any other disciplinary steps as determined by the Human Resources Director and, as reasonable and necessary, consultation with legal counsel and/or the Executive Director.

1001.02.02 FAILURE TO POSSESS A VALID AND CURRENT CALIFORNIA DRIVER'S LICENSE. The Program Manager, in consultation with the Human Resources Director or designee, has authority to impose any of the following sanctions for failure to possess a valid and current California's driver's license if required as a job qualification or condition of employment:

- A. Involuntary termination;
- B. Suspension without pay for a period not to exceed 30 days, during which time the employee shall obtain a valid and current California driver's license or be involuntarily terminated at the end of the 30-day period; or
- C. Reassignment to other employment responsibilities, if available and appropriate, the performance of which does not include driving or the need for a valid and current California driver's license as a job qualification or condition of employment.

- 1001.02.03 FAILURE TO RETAIN REQUIRED TEACHING PERMITS/VALID CREDENTIALS. The Program Manager, in consultation with the Human Resources Director or designee, has authority to impose any of the following sanctions for failure to retain teaching permit(s)/valid credential(s) as a required job qualification or condition of employment:
- A. Involuntary termination;
 - B. Suspension without pay for a period not to exceed 30 days, during which time the employee shall obtain the required teaching permit or be involuntarily terminated at the end of the 30-day period.

1001.03.00 PROGRESSIVE DISCIPLINE PROCEDURE (NON-SEIU MEMBERS).

1001.04.00 FORMS OF PROGRESSIVE DISCIPLINE. Progressive discipline will generally follow the Agency's Progressive Discipline Policy. Progressive Discipline under this section is subject to the grievance process except first verbal correction.

1001.04.01 STEP ONE – VERBAL CORRECTION (VERIFIED IN WRITING). When an employee's performance, actions, or behaviors indicate a need for improvement, normally the supervisor should counsel the employee and may follow-up in writing with the employee by using the Agency's Employee Performance Log and/or Performance Improvement Plan (PIP). If the employee does not respond to the counseling approach, step one of the progressive discipline is the verbal correction.

The verbal correction is a written documentation of a conversation between supervisor and employee for corrective behavior. A verbal correction shall not be considered as a disciplinary action and as such is not subject to the grievance process. Any verbal correction will be placed in the employee's personnel file. An employee may submit a written response within five days of notice. Written response to the verbal correction is to be filed along with the verbal correction in the employee's personnel file. After one year, the specified verbal correction will no longer be considered relative to the progressive discipline.

The first progressive discipline document must be a verbal correction except for failure to possess a valid and current California driver's license if required as a job qualification and/or condition of employment, cases of grave offense, or cases in which unlawful discrimination, harassment or retaliation have been substantiated by the Human Resources Office.

1001.04.02 VERBAL CORRECTION PROCEDURE. The following is the implementation of verbal correction notice.

- A. A supervisor requesting verbal correction against an employee must submit to the Human Resources Director a written report of the employee's action(s) or behavior(s) as the supervisor intends to present it to the employee which shall include:

1. Subject – broad definition of problem at hand and note of whether the problem is a Policy/Procedure Violation, Performance Transgression, Behavior/Conduct Infraction, or Absenteeism/Tardiness; Prior Notifications – note any prior communication of problem;
 2. Incident Description and Supporting Details - the supervisor’s remarks should be a clear and concise statement of the reasons for the verbal correction notice. To the extent reasonably necessary and appropriate it should include the “who, what, when, where, how, and why,” and the standard/performance issue of measurement. If a witness statement is appropriate or obtained, it should be added.
 3. Performance Improvement Plan – outlines the supervisor’s expectations with Measurable/Tangible Improvement Goals; states any Training or Special Direction to be provided by the supervisor, notes if an Interim Performance Evaluation is necessary; allows the employee to contribute Personal Improvement Plan Input and Suggestions; and lists positive and negative Outcomes and Consequences as appropriate under the circumstances.
 4. Scheduled Review Date – date of when the supervisor and employee will meet to follow up on the employee’s progress in meeting the Measurable/Tangible Goals and Expectation.
 5. Employee Comments and/or Rebuttal – this allows the employee to comment on any correction notice, PIP or other counseling or correction document.
 6. Employee Acknowledgement – a statement where the employee acknowledges his/her receipt of the notification and that it has been discussed with him/her. It also expresses that the employee has freely chosen to agree to the notification, that he/she will accept full responsibility for his/her actions, and that he/she commits to follow the agency’s standards of performance and conduct. The purpose of the employee signing is to acknowledge receipt of the notification and is not an indication that the employee agrees with its contents. If the employee refuses to sign, a witness will sign to acknowledge that the notification was given to the employee and discussed, and that the employee refused to sign the acknowledgement. The employee’s refusal to sign does not affect its validity, used for any lawful purpose, or prevent it from being included in the employee’s personnel file.
- B. The verbal correction notice shall be reviewed by the Human Resources Director and modified, approved, or denied.
- C. After the approval, the verbal correction notice shall be returned to the initiating supervisor.
- D. The supervisor should hold a private discussion with the employee concerning the specific problem and the specific corrective action required of the employee. The

discussion should be a positive, cooperative attempt at determining and overcoming the source of difficulty.

The employee should be informed that the meeting and verbal correction is the initial step in progressive discipline.

The employee will be given an opportunity to respond and develop a method of improvement at the meeting. The supervisor should incorporate the employee's suggestions for improvement. The verbal correction notice, with the improvement plan attached, will be given to the employee along with the expected goal(s).

- E. The supervisor will request that the employee sign the notice at the end of the improvement plan development and discussion acknowledging receipt. The signature does not signify the employee agrees with the plan on that it has been received. The employee's refusal to sign does not affect its validity, used for any lawful purpose, or prevent it from being included in the employee's personnel file.
- F. The Agency maintains its official employee personnel files in the Human Resources Office, and only those verbal correction notices filed with the Human Resources Office will be considered valid.

1001.04.03 STEP 2 – WRITTEN WARNING. Following a reasonable time for improvement, if the first correction does not result in the employee's changed performance, actions, or behaviors, the next progressive discipline step is a written warning. The Supervisor will adhere to the written procedures outlined in the verbal correction procedures (A through G). Certain behaviors, including but not limited to leaving before the end of the assigned shift, unexcused or continued absenteeism, insubordination, or physical or verbal abuse of others, must cease immediately. Repetition following the verbal notice or correction may result in an immediate written warning. A written warning also may be used as discipline for a grave offense.

The written warning should clearly address performance problems, corrective action required, and the progressive discipline consequences of not correcting the problem, which may include discipline up to and including involuntary termination, within a reasonable time. Both the supervisor and the employee should sign it. The purpose of the employee signing is to acknowledge receipt of the notification and is not an indication that the employee agrees with its contents. The employee's refusal to sign the warning does not affect its validity, used for any lawful purpose, or prevent it from being included in the employee's personnel file. A copy of the written warning must be given to the employee and an additional copy should be sent to the Human Resources Office to be placed in the employee's official file. The employee has the right to submit a rebuttal for the official file.

Upon request of a department head, any prior verbal warning may be purged from an employee's record at any time. An employee may request in writing to the Human Resources Office that a written warning that is inactive for one year be removed from the record.

In either case, removal is at the discretion of the Human Resources Director or designee.

1001.04.04 **STEP 3 – FINAL WRITTEN WARNING.** Following a reasonable amount of time for improvement which is dependent upon the circumstances, if the second written warning does not result in the employee’s change in performance, actions or behavior, the next step in progressive discipline is generally a final written warning, unless the circumstances dictate increasing the level of discipline. A final written warning serves as a last warning prior to initiating involuntary termination procedures between the Agency and employee. Both the supervisor and the employee should sign it. The purpose of the employee signing is to acknowledge receipt of the notification and is not an indication that the employee agrees with its contents. The employee’s refusal to sign the warning does not affect its validity, used for any lawful purpose, or prevent it from being included in the employee’s personnel file.

Upon request of a department manager, a final written warning may be removed from an employee’s record at any time. An employee may request in writing to the Human Resources Office that a written warning that is inactive for one year be removed from the record.

In either case, removal of a written warning is at the discretion of the Human Resources Director, Executive Director or their designees.

Note: The final written warning may include one or both of the options outlined in 1001.04.05 and 1001.04.06.

1001.04.05 **OPTIONAL STEP ONE: SUSPENSION WITHOUT PAY.** Suspension without pay may be imposed for serious infractions, or when previous disciplinary steps have not corrected the problem, as a consequence of the commission of a grave offense, or as a consequence of substantiated discriminatory, harassing or retaliatory conduct. Employees may be suspended without pay for violating a safety rule of major significance, which includes only the safety rules relating to the prevention of serious danger to facilities or other employees.

Suspension without pay may be authorized with prior approval of the Executive Director or designee. Suspending an exempt employee must be discussed in detail with the Executive Director and the Human Resources Director due to the possible impact on the employee’s exempt status and must be carefully considered before such disciplinary action is taken.

When it has been determined by the supervisor, with advance approval of the Executive Director and the Human Resources Director or designee, that a suspension without pay is appropriate, the Human Resources Director or designee will schedule a suspension hearing before the proposed suspension date. The supervisor will then notify the employee in writing of the proposed suspension without pay and the right to file a grievance by using the “Guarantee Fair Treatment Grievance Process”.

An employee who is suspended without pay has a right to the “Guarantee Fair Treatment Grievance Process,” Policy 1002.00.00.

1001.04.06 OPTIONAL STEP TWO: DEMOTION. Demotion for cause is an optional progressive disciplinary action that results in a permanent change of the employee’s assignment from a position in one classification to a position in another classification with a lower pay range in lieu of involuntary termination. The salary of a demoted employee may be reduced to a rate of pay within the lower pay range. Demotion for cause without previous progressive disciplinary steps may be initiated if it is based on a grave offense.

Demotion may be used when an employee is unable to perform successfully in his or her current position, but may be capable of performing satisfactorily in another position. The supervisor or designee is responsible for identifying an appropriate position within the department for the individual.

When it has been determined by the supervisor, with advance approval of the Human Resources Director and Executive Director, that a demotion is recommended, the supervisor will immediately notify the Human Resources Director or designee so that a demotion hearing can be scheduled before the proposed demotion date. The employee to be demoted has a right to file a grievance by following the “Guarantee Fair Treatment Grievance Process”.

The salary of an employee who has been demoted following a demotion hearing will be set at a rate of pay that is within the lower pay range. The new salary must be approved in writing by the Human Resources Director or designee. An employee who is demoted has a right to file a grievance as specified in Policy 1002.00.00, “Guarantee Fair Treatment Grievance Process.”

1001.04.07 STEP 4 – INVOLUNTARY TERMINATION. Involuntary termination may result for any of the following:

- A. The failure of an employee to possess a valid and current California driver’s license, if required as a job qualification and/or as a condition of employment;
- B. For falsification of resume or application materials or omission of material factual information;
- C. For commission of a grave offense and failure to meet the requirements, job qualifications or other terms or conditions of the position; or
- D. For failure to respond to progressive discipline, or for engaging in unlawful discrimination, harassment and/or retaliation that has been admitted by the employee or verified or determined by the Human Resources Office or the Agency’s legal counsel following an investigation into the conduct.

After ensuring, if applicable, that all proper progressive discipline steps have been followed, the supervisor, with the advance approval of the Human Resources Director and Executive Director, will schedule a pre-termination hearing before the proposed termination date.

The supervisor will then notify the employee in writing of the proposed involuntary termination; the effective date; whether the employee is to continue working or is relieved of duty immediately and placed on administrative leave with or without pay; and the right to a termination hearing.

Note: An employee may waive the right to a hearing by so indicating on the hearing notification letter. Failure to appear at the hearing will also constitute a waiver of the right to a hearing. If this right is waived, the decision of the supervisor will take effect as stated.

Under Policy 1002.00.00, "Guarantee Fair Treatment Grievance Process," an employee also has a right to a grievance hearing, which may occur after the effective date of termination.

Employees who are terminated for cause (or resign in lieu of involuntary termination) will not be considered eligible for rehire, absent an administrative determination by the Human Resources Office in consultation with the terminating department or Executive Director to the contrary.

1001.05.00 IMMEDIATE DISCIPLINARY ACTION. Immediate disciplinary action, up to and including involuntary termination, may be taken without prior notice in cases where it is indicated that the employee's continued presence at the work site could have detrimental consequences (violation of state and/or federal regulations) to the Agency or its employees as determined by the Executive Director, the Human Resources Director or designee which shall include, without limitation, situations where progressive discipline is not required to be followed. In such cases, notice shall be provided within a reasonable time period, normally 48 to 72 hours, after the fact.

Applies to: Employees (Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start collective bargaining members: refer to SEIU memorandum of Understanding for other terms and condition of employment.

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

This policy is designed to provide procedures for handling grievances and to ensure fair and impartial hearings of grievances.

POLICY GUIDELINES

1002.01.00 PROCESS. The purpose of this policy is to ensure every eligible employee the right to appeal any eligible disciplinary issue through a systematic review by progressively higher levels of management. Examples of ineligible issues include terms and conditions of employment, place of employment, and work schedules. Probationary, provisional, temporary, substitutes, and consultants/independent contractors are ineligible to access the Guarantee Fair Treatment Grievance Process, with the exception those who are put on probationary status due to promotion or for disciplinary reasons.

1002.02.00 POLICY. The Agency recognizes the importance of providing a prompt and efficient procedure for resolving grievances fairly and equitably, without fear of prejudice or retaliation for initiating a grievance or participating in its settlement on the part of the individual involved. Any employee utilizing the Guarantee Fair Treatment Grievance Process (GFTGP) procedure is guaranteed freedom from retaliation.

1002.03.00 GUARANTEE FAIR TREATMENT GRIEVANCE PROCESS: The GFTGP provides a fair and equitable procedure for addressing employees' complaints, problems, or concerns regarding fair treatment.

The GFTGP incorporates a three or four step fair treatment process.

1002.04.00 REPRESENTATION. At any step of the grievance procedure the employee may represent him/herself, may be represented by a fellow employee, or any other individual he/she may choose, including legal counsel. The employee is responsible for the payment of any costs of representation, such as when the employee hires an attorney to assist in the GFTGP.

1002.05.00 TIME LIMITATIONS. The time limitations are designed to expeditiously settle an issue or complaint. The Human Resources Director shall monitor the time limits and keep all

parties informed. All time limits are defined as calendar days. Time limitations may be extended by agreement of the parties. If at any stage of the GFTGP the employee is dissatisfied with the decision rendered, it shall be the employee's responsibility to submit the issue/complaint to the next designated level of review within the time limits specified. Failure to submit the issue/complaint within the time limits imposed shall terminate the GFTGP and the issue shall be considered resolved. The employee shall promptly proceed to the next step if management does not satisfactorily respond within the time limits specified.

- 1002.06.00 APPEAL PROCESS. The employee may dispute all decisions to the next level as described within seven days after receipt of decision or lapse of time for management to respond. However, the Appeal Board decision is final and binding unless the Appeal Board decision is to request a Peer Review. A Peer Review at step three is final and binding. However, Peer Review, if requested at level two, may be appealed to the Appeal Board.
- 1002.07.00 STEPS IN GUARANTEE FAIR TREATMENT GRIEVANCE PROCESS. The process consists of the following steps to address fair treatment issues completed within a specified period.
- 1002.07.01 DISPUTE PROCEDURE. Obtain an employee packet from management or the Human Resources Office. A dispute form may be filed by either the employee or the employee's representative.
- 1002.07.02 CONTENT OF DISPUTE. The complaint should contain the following information:
- A. Complainant's name, date, job title, program, address, phone number, name and address of representative, if any, supervisor's name, and job site.
 - B. The name of the supervisor or co-worker who committed the alleged incident or action.
 - C. The date(s) of the incident or action.
 - D. A brief statement of the incident, action, problem or concern.
 - E. Name(s) of the applicable witnesses to alleged incidents/action.
 - F. If applicable, cite the section of CAPMC Personnel Rules/State/Federal regulations which were violated.
 - G. Summary of efforts to resolve complaint at point of origin.
 - H. Description of what is being sought to remedy dispute.
 - I. Signature of the complainant.

- 1002.08.00 STEP 1 - APPEAL BOARD. The Appeal Board consists of the following: Program Manager (non-affiliated to issues or program), Board of Directors Personnel Chair, Policy Council/Committee Representative/Board Director Representative, Human Resources Director, Peer/Co-Worker. The Appeal Board takes one of the following actions:
- A. Uphold management's decision;
 - B. Reverse and/or modify management's decision;
 - C. Request a Peer Review; or
 - D. Take any other action deemed necessary.
 - E. The Appeal Board is final and binding (unless referred to Peer Review).
- 1002.08.01 SELECTION OF APPEAL BOARD.
- A. The Program Manager is selected by the complainant. The complainant is given a list of Agency Program Managers. The complainant selects one Manager from the list provided.
 - B. If a Head Start employee is the complainant, he/she must include a representative from the appropriate Policy Council/Committee - appointed by the Council/Committee Chair. Non-Head Start employee - a representative from the Board of Directors appointed by the Chair.
 - C. Peer - Complainant submits three names to Executive Director to sit on the Appeal Board. Executive Director to select one of the three names submitted.
- 1002.08.02 PROCEDURES FOR APPEAL BOARD. Within seven days of receipt of the complaint, the complainant may request an Appeal Board by submitting his/her request in writing to the Human Resources Office.
- A. Human Resources will set up the meeting between the complainant and the Appeal Board. The Human Resources Director (with assistance of legal counsel, if necessary) will also investigate and prepare the case for the appeal Board.
 - B. The Appeal Board will review all relevant material and meet with the complainant within seven days of the receipt of the complaint. Additional investigation and interviews of the relevant parties may be conducted if necessary. The Appeal Board may obtain assistance from legal counsel and/or Human Resources.
 - C. The decision will be made to uphold, reverse, or modify the decision, or refer to Peer Review or take other appropriate action. The decision will be communicated in writing to the complainant (with a copy to Human Resources) within 14 days of the meeting between the complainant and the Appeal Board.
- 1002.09.00 STEP 2 - PEER REVIEW HEARING. Peer Review is generally applied whenever the facts of the case are in dispute and further investigation would be helpful to ensure a fair and

equitable decision. The Peer Review consists of five voting members, three of whom are peers of the complainant and two are chosen by the complainant from a list of four nominations by the chairperson (they can be on any grade level and position within the Agency). It provides the employer a chance to present employees to an unbiased jury. The employee may use evidence or call on witnesses who may have information relevant to the issue. Peer Review also helps to ensure that employees will not be misguided, misrepresented or misunderstood. The employee is judged by people who hold similar positions and are working side by side with the employee. When a Peer Review is initiated at the Executive Office Review level (Step 2), it can uphold, reverse or modify the management actions, including providing additional recommendations. A decision of a Peer Review initiated by the Appeal Board (Step 3) is final and binding, just as the case for all Appeal Board decisions.

The criteria used to render a GFTGP decision include fairness, due process, precedence/history, the manager's role in helping the employee, intent, customer or client involvement, and documentation.

In the GFTGP process, the decision to initiate a Peer Review is within the sole discretion of the Executive Director Review at Step 2 or Appeal Board at Step 3.

- 1002.09.01 PEER REVIEW COMPOSITION. The Peer Review is composed of:
- A. Board Chairperson (non-voting)
 - B. Employee Relations Officer (non-voting)
 - C. Human Resources Director (non-voting)
 - D. Five voting members
- 1002.09.02 PEER REVIEW SELECTION. The complainant submits six names to the chairperson, who will select three to sit on the panel. The Human Resources Office will submit four names to the complainant, who will select two to sit on the panel.
- 1002.09.03 PEER REVIEW RESPONSIBILITY.
- A. Discuss the evidence provided by the employee and management.
 - B. Vote to uphold, overturn, or modify the decision.
 - C. Non-voting members ensure policy is stated correctly and procedures are explained to voting members.
- 1002.09.04 PROCEDURES FOR THE PEER REVIEW. Peer Review can only be referred by Executive Officer Review or by the Appeal Board.
- A. Human Resources will set up the meeting between the complainant and the Peer Review.

- B. The Peer Review will review all relevant material and meet with the complainant within 14 days of referral from either Executive Officer Review or Appeal Board.
- C. During the Peer Review, employee and management representatives will give introductory or opening statements, and the majority of evidence is given during this period.
- D. The Peer Review panel may ask questions to clarify any point made by either side.
- E. The employee and management may call witnesses.
- F. Either employee or management may also question other's witnesses.
- G. Each party may conduct rebuttal.
- H. The Peer Review panel will hold a question and answer session.
- I. The employee and management representative will present closing statements.
- J. The Peer Review panel will then deliberate and reach a decision.

Applies to: Employees

Effective: 03/01/17
Superseded 04/12/12
es:

POLICY

The purpose of this policy is to provide information to terminating classified and administrative employees and to ensure the return of Agency property.

POLICY GUIDELINES

- 1003.01.00 TERMINATING EMPLOYMENT. All employees terminating employment with the Agency may request information from the Human Resources Office relating to insurance conversion rights and retirement options.
- 1003.02.00 RETIRING FROM SERVICES. Employees who are retiring should schedule an appointment with the Human Resources Office before deciding on their retirement date.
- 1003.03.00 PROBATIONARY EMPLOYEES. Probationary employees terminating during the probationary period will be compensated for any accrued but unused vacation pay. Probationary employees are not eligible for sick leave pay out but, as set forth in the paid sick leave policy (Policy 602.07), employees who separate from employment but return to work within a 12-month period with the same employer will reinstated with all of their accrued but unused sick leave that accrued under the Health Workplaces, Healthy Families Act of 2014. Employment may be terminated at any time during the probationary period by either the employer or employee without cause and notice for any lawful reason, or no reason at all. No advance written notice is required, but written notification is recommended.
- 1003.04.00 ADVANCE NOTICE. Employees who resign or retire are expected to give as much advance notice to the Agency as possible, and minimum notice of two weeks is requested. This notice may be given orally; however, the employee is responsible for providing the supervisor with a written letter of resignation or retirement prior to the date the employee separates from employment with the Agency. At the sole and absolute discretion of the Executive Director, the employee may withdraw any resignation by written notification. All resignations shall be final unless the Executive Director agrees, generally after consultation with the Program Manager and/or supervisor that the resignation may be withdrawn. Such consultation is not required but is advisory.

1003.05.00 PAYMENT OF WAGES. Employees who terminate will be paid all wages due no later than the last day of employment. If requested by the employee (preferably in writing), the final paycheck can be mailed. All payments will be made with an Agency check; direct deposit may be available if employee has authorized direct deposit and final payment can be made timely and in accordance with the California law and regulation.

Applies to: Employees (Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start collective bargaining members, refer to Collective Bargaining Agreements or Memoranda of Understanding with Unions such as SEIU)

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

The purpose of this policy is to define the process for involuntary termination.

POLICY GUIDELINES

1004.01.00 TERMINATION OF PROBATIONARY EMPLOYEES. Classified employees or administrative employees may be involuntarily terminated within the probationary period with or without cause and with or without notice for any lawful reason, or no reason at all. There is no right to a hearing, an appeal, or reasons for an involuntary termination during the probationary period.

If the decision is made to terminate a probationary employee within the probationary period, the supervisor must contact the supervisor's Program Manager and the Human Resources Office to assist with the involuntary termination procedure.

1004.02.00 INVOLUNTARY TERMINATION FOR CAUSE. Non-probationary, regular classified employees or administrative employees during the appointment period may be terminated for cause. Cause is defined as:

- A. Failure to possess a valid and current California driver's license, if required as a job qualification and/or as a condition of employment;
- B. Commission of a grave offense, which is normally one that could result in: (i) harm to Agency employees or property including, without limitation, injury, loss of life, limb, or property; (ii) impairment of Agency operations; or (iii) conduct or action determined to be in willful, malicious, serious, and/or repeated disregard of Agency policies or rules and/or the standards of conduct set forth in the Head Start Performance Standards (1302.90(c), which are hereby incorporated into the Agency's policies and rules. (See Grave Offense, Policy 1001.02.01);
- C. Repeated and material violations of the Agency work and work conduct rules;
- D. Failure of to improve their job performance after notice and an opportunity to improve, generally through responding to progressive discipline;

- E. Unlawful discriminatory, harassing or retaliatory conduct including that has been that has been acknowledged by the employee or verified or determined by the Human Resources Office or the Agency's legal counsel following an investigation into the conduct reasonable and appropriate under the circumstances.
- F. Any falsification, misrepresentation, or omission of requested information for employment including, without limitation, application materials as well as documentation for leaves of absence;
- G. Failure to maintain the requirements of the California Community Care Licensing Regulations for a child care facility;
- H. Failure to retain the required teaching permits or valid credentials for the position;
or
- I. The Agency receives correspondence from California Community Care Licensing revoking an employee's ability to work in a licensed child care facility. The Agency has taken the position of not granting any exemptions to this policy.

1004.03.00 INVOLUNTARY TERMINATION FOR POSITION ABANDONMENT. An employee who is absent from work without authorized leave for three consecutive days may be deemed by his/her supervisor or the Agency to have abandoned his/her position. The supervisor shall make an immediate report in writing on a Personnel Action Form stating the reason for such resignation and shall forward it to the Human Resources Director.

The supervisor will contact the absent employee during the three consecutive workdays of the employee's situation and report to Human Resources office immediately. Supervisor has a right to accept a text or similar message from employee voluntarily resigning his/her employment resignation. Supervisor is to report to Program Manager immediately.

If an employee has not reported for work for three consecutive days, the Human Resources Director must send a certified letter, return receipt requested; or hand deliver a letter stating that the employee has been terminated due to the abandonment of his/her position.

1004.04.00 INVOLUNTARY TERMINATION FOR REDUCTION IN FORCE. Classified employees or administrative employees may be laid off or terminated in accordance with Policy 1005.00.00, "Reduction in Force." All proposed reductions in force require prior approval by the appropriate appointing authority.

1004.05.00 RESIGNATION IN LIEU OF INVOLUNTARY TERMINATION. Eligible employees being terminated may have the option of resigning in lieu of being involuntarily terminated, at the sole and absolute discretion of the Executive Director or Human Resources Director.

Voluntary resignations should be submitted and accepted in writing including, without limitation, emails, text or other messages, although the Agency reserves the right to accept verbal resignations. An employee who resigns in lieu of involuntary termination will not be considered eligible for rehire.

1004.06.00 PAYMENT OF WAGES OF DISCHARGED EMPLOYEES. Employees who are involuntarily terminated will be paid wages due on last day of paid status with an Agency check; direct deposit is not available for final checks.

1004.07.00 HEAD START EMPLOYEES. The Policy Council/ Policy Committee shall approve the CAPMC program personnel policies and procedures regarding the employment and dismissal of Head Start program staff, including standards of conduct for the program staff, contractors, and volunteers. Approval of specific decisions by the Policy Council/Policy Committee (e.g. hiring, termination, compensation, evaluations, etc.) regarding specific Head Start program staff members is not required.

The Policy Council/Policy Committee will be required to approve procedures and decisions with regard to the hiring, evaluation, compensation, and termination of the following positions as set forth in the Head Start Act and Head Start Performance Standards: Executive Director, Head Start Director, Director of Human Resources, Chief Financial Officer, and other persons in equivalent positions (to the extent they exist) within the agency. Nothing in this section is intended to create an approval requirement more restrictive than that set forth in the Head Start Act.



Applies to: Employees (Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start collective bargaining members: refer to SEIU Memorandum of Understanding for other terms and condition of employment.

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

Budget constraints, internal change in duties, funding reductions, reorganizations, or other factors may necessitate elimination of positions and layoff or severance from employment of employees within a department. Prior to considering a layoff or reduction in force, the Human Resources Office will make reasonable efforts to identify a position or positions within the department for which the affected employee(s) may qualify. In certain circumstances as described below, an employee whose position is slated for elimination or is potentially subject to a layoff or a reduction in force may have the option of displacing an employee in a lower position on the Agency's organizational chart in the affected employee's same department or program, and taking the employee's position. This is known as "bumping rights."

*See 1005.05.01 Process for Transfer/Demotion into Other Departments.

*Head Start bargaining unit members for Madera/Mariposa Regional and Madera Migrant/Seasonal Head Start have a specified Memorandum of Understanding (MOU) with Service Employees International Union that describes policies and procedures for reduction in force. Those employees should refer to the MOU.

POLICY GUIDELINES

1005.01.00 DETERMINING AFFECTED EMPLOYEES. Designated administrative staff work with the Human Resources Office to identify the job classifications within the department specified for the reduction in force (RIF) and to determine which employees in the job classifications will be affected based upon the following criteria:

1005.01.01 FULL-TIME STATUS VERSUS PART-TIME STATUS. Full-time status employees do not compete with part-time status employees and vice-versa with regard to bumping rights. Full-time employment means employment in a position which does not normally require less than 40 hours work per week. Part-time employees may not bump into positions which require a greater number of regularly scheduled hours than the employee normally is scheduled to work.

- 1005.01.02 TEMPORARY/PROVISIONAL/PROBATIONARY EMPLOYEES.
Temporary/provisional/probationary employees in the job classifications identified within the department for RIF shall be laid off. They have no recall, reemployment, or other rights provided to laid-off employees.
- 1005.01.03 NON-PROBATIONARY EMPLOYEES. Layoffs and/or RIFs shall be made within each department on a position-by position basis as specific program requirements dictate. If two or more employees hold the same position within the department, the total amount of seniority will be computed considering the amount of time held by each employee in that position. Seniority will not be accumulated for leaves of absence, for time accumulated in temporary or provisional positions, or for time accumulated in training programs. Employees are not allowed to bump employees in another department or program. This policy does not apply to the planned, yearly seasonal layoff experienced by Fresno Migrant Head Start employees.
- 1005.02.00 FACTORS FOR CONSIDERING SENIORITY INCLUDE:
- A. If the position seniority of two or more employees in the affected classification is equal, then total seniority within full-time regular positions held within the Agency service shall be determinative.
 - B. If all the above factors are equal, the date regular status was achieved shall be determinative.
 - C. If all of the above factors are equal, the program manager shall recommend the layoff order based upon clearly demonstrated superiority in performance and/or qualifications.
 - D. Executive Director shall make the final decision regarding layoff, RIF, and/or reorganization.
- 1005.03.00 BUMPING RIGHTS. The employee with the least amount of position seniority in any classification will be the first laid off. The employee may bump to: (1) another classification related to the employee's current level (equal to current classification) - the affected employee must meet the minimum qualifications specified in the job description and must have the necessary education, experience, licenses or certificates required by state or federal regulations; (2) a classification previously held for one year or more; or (3) to the next lower classification presently supervised by the employee, provided the employee meets the minimum qualifications specified in the job description and has the necessary education, experience, licenses or certificates required by state or federal regulations .
- A. If an employee bumps into an equal classification, previously held classification, or classification he/she currently supervises, the employee with the least seniority in this new classification will then be bumped. As noted above, the bumping employee must meet the minimum qualifications specified in the job description and must have the necessary education, experience, and licenses or certificates required by state or federal regulations.

An employee will not have bumping rights to an equal or lower classification when that classification is highly specialized and/or the employee does not possess the necessary education, experience, and licenses or certificates required by state or federal regulations (i.e., Bus Driver, Transportation Supervisor, certificated positions, etc.).

- B. Whenever an employee is granted a voluntary demotion to a class having a lower salary range, the employee's salary shall be that step in the new range which provides equal or, in absence thereof, the nearest lower salary to that which the employee received prior to the demotion. Whenever employees are transferred to a position with the same classification, the employees shall retain the same salary and anniversary date. Longevity pay is based on years of service only.

1005.04.00 RIGHTS IN DEMOTION IN LIEU OF LAYOFF. An employee who has accepted demotion in lieu of layoff (by exercising bumping rights or otherwise) has the right to be re-employed, in accordance with seniority rules, in a vacant position in the employee's former classification within 12 months after demotion. Intervening reassignments to other classifications will not affect that right.

1005.05.00 TRANSFER/DEMOTION INTO OTHER DEPARTMENTS. An employee who is faced with a permanent layoff due to budget constraints, funding reductions, and/or reorganization may request a transfer into an equal or next lower classification (demotion) within another department that is open and unfilled if he/she meets the minimum qualifications specified in the job description for the open position. As noted above, the displaced employee would not hold any bumping rights to any filled positions within another department/program.

To qualify for a transfer, the employee must be in good standing with the agency and hold regular status (non-probationary), and must have the education, experience, and license or certification required by the position. Change of the position will create a new merit date without incur probationary period.

1005.05.01 PROCESS FOR TRANSFER/DEMOTION INTO OTHER DEPARTMENTS. The process for transferring/demoting into another agency department is as follows:

- A. The displaced employee is required to submit a written request to the Executive Director for possible consideration to transfer into an open, unfilled position within another department/program.
- B. Upon approval by the Executive Director, the hiring manager would conduct an appraisal assessment of the employee.
- C. The hiring manager shall approve/disapprove the transfer of the employee based on the results of the appraisal assessment of the employee's skills and education for the said position.

- D. If the employee is approved for the position, the transfer will be authorized and salary and benefits will be based on the job classification and the employee's years of service with the Agency. If the transfer is a demotion into the next lower classification, the employee's salary shall be that step in the new range which provides equal or, in absence thereof, the nearest lower salary to that which the employee received prior to the demotion.
- Whenever an employee transfers to a position within the same classification, the employee shall retain the same salary, anniversary date (for longevity purposes), and years in position (for seniority purposes).
- E. If the employee is not approved for the position, the transfer will not take place and the employee will be laid off as originally intended.

1005.06.00 NOTIFICATION OF LAYOFF. Employees subject to layoff shall, to the extent possible and feasible, be given at least 30 calendar days' written notice prior to the effective date of layoff. In cases of unexpected funding loss, notification shall be issued as soon as the Agency becomes aware of such events. Such notice shall include the following information:

- a) Effective date;
- b) Reason for layoff;
- c) Positions in the classification being eliminated;
- d) Options in lieu of layoff, if any; and
- e) Re-employment rights.

1005.06.01 EXCEPTION TO 30-DAY NOTIFICATION. Fresno Migrant Head Start employees may be laid off without advance notification due to lack of enrollment of children, low attendance, facility licensing issues, or program issues.

1005.07.00 RETRACTION OF LAYOFF NOTICE. Any layoff notice may be rescinded by the Executive Director and the employee notified in writing when circumstances no longer warrant the action.

1005.08.00 RECALL. An employee who is subject to an RIF may request in writing that his/her name be placed on a recall list for the classification from which laid off. Recall shall be in reverse order of layoff and shall expire one year from the effective date of the layoff or separation. An individual offered recall to a vacancy in the classification from which laid off has the right to refuse the offer and will be removed from the recall list. Recall lists shall be utilized agency-wide and shall be applicable only to the department from which the employee was laid off.

- A. An employee who is recalled within one year shall have his/her service time computed back to his original date of employment minus the break in service. An employee who is recalled is eligible for enrollment in the health, dental, and life insurance programs without waiting periods and reinstatement in the retirement program.

- 1005.09.00 LAYOFF RECALL LIST. The names of regular employees laid-off or who accept a reduction in assigned time shall be placed on the layoff recall list for their classification for a period of 12 months. The recall list for a class shall be used before any other employment lists for vacancies which occur in the classification.
- 1005.09.01 REMOVAL FROM RECALL LIST. Failure to respond to a written notice sent by certified mail within ten working days of receipt or failure to accept two offers of recall within the same classification shall be cause for removal of name from the layoff recall list.
- 1005.10.00 RECALL PROCEDURE. Employees who have been laid-off shall be eligible for recall for a period of 12 months. Each employee's name will be placed on a recall list for a period of up to 12 months and will be selected in reverse order of layoff for the first opening occurring in any class in which that employee has seniority. The following rules shall also apply:
- A. If an employee is on any eligibility list (for a period of 12 months) and is laid-off, that employee shall retain that position on such list(s).
 - B. Employees are eligible to participate in promotional examinations during the specified period of re-employment rights and shall have five (5) points added to their final passing score on open competitive examinations.
- 1005.11.00 RE-EMPLOYMENT RIGHTS. Employees who accept voluntary demotions or voluntary reductions in assigned time in lieu of layoff shall have re-employment rights for a period of 12 months provided that tests of fitness under which they qualified for appointment to the classification still apply.
- 1005.12.00 LAID-OFF EMPLOYEE'S RESPONSIBILITY. It is the employee's responsibility to provide an updated address to the Human Resources Office.
- Recall Notice Regarding Re-employment provided to an employee who has been laid off shall be made by mail to the last known address of said employee. All seniority, with the exception of the actual time spent in the layoff period, shall be reinstated to the employee upon re-employment.
- 1005.13.00 EMPLOYEE INTERVIEWS/REFUSAL OF JOB OFFERS. Failure to return to work within five working days after being recalled by mail, unless due to actual illness or accident (the Agency may require satisfactory proof of illness or accident), will cause the employee to be removed from the reemployment list and forfeit any seniority held with the Agency. A laid-off employee who refuses two interviews and/or job offers or a combination of an interview and a job offer for comparable positions will be removed from the reemployment list as of the date of the second refusal. The employee is notified by certified or registered mail of his or her removal from the reemployment list. As a result of the two refusals, the employee forfeits all rights that may be available in the RIF policy.

- 1005.14.00 PAYOUT OF UNUSED LEAVE. In the event of a layoff, the affected employee shall be paid all accrued but unused leave as provided for in the Agency Personnel Policies and Procedures with his/her final paycheck.
- 1005.15.00 VACATION AND SICK LEAVE. Laid-off employees do not accrue vacation or sick leave during the layoff period (inclusive of seasonal layoff). Sick leave benefits accrued prior to layoff are retained by laid-off employees during the layoff period, but may not be used during the layoff period (inclusive of seasonal layoff) or during the first 30 days after the employee's return to work from layoff. Non-seasonal employees are paid for accrued vacation and balance of applicable sick leave on the effective date of layoff. Seasonal laid-off employees will be paid their accrued but unused vacation benefits at the time the employee is laid-off.
- 1005.16.00 INSURANCE BENEFITS. Laid-off employees may not continue group health insurance during layoff period, but are eligible to continued benefits through COBRA.
- 1005.17.00 TUITION ASSISTANCE. Seasonal laid-off employees who received tuition assistance may continue to receive tuition assistance for any semester or summer session when registration for classes has occurred at least one day before the layoff effective date or when classes start during the employee's layoff notice period.
- 1005.18.00 RETIREMENT STATUS/WITHDRAWAL OF EMPLOYEE CONTRIBUTIONS. Laid-off employees do not earn retirement service credits during the layoff period.
- 1005.19.00 APPEAL PROCESS. An employee who receives notice of layoff may appeal if he or she believes that this policy or its procedures were not followed. The affected employee must submit a written request specifying the improper application of the policy or procedures to the Human Resources Office within 15 working days of the occurrence of the action. Upon receipt of the request, the Human Resources Office will review the procedures and provide a written recommendation to the Program Manager and the Executive Director for review and decision.

In situations where the employees believe that the employee has been subject to unlawful discrimination, harassment or retaliation based on race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding), gender (a person's sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning,

having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or in ability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status, use of cannabis off the job and away from the workplace consistent with the provisions of California Government Code Section 12954, as well as any other category protected by federal, state or local law or ordinance or regulation, the employee may file a complaint. Please see Policy 201.00.00.

1005.20.00 AVAILABLE FUNDS FROM FEDERAL, STATE, AND LOCAL SOURCES. All staff positions, compensation, benefits, and operating costs are dependent upon the available funds from federal, state, and local sources.

Applies to: Governing Body Members, Officers, Agents, Employees, Volunteers, Consultants,
Independent Contractors (Agency Members), General Public

Effective: 03/01/17

Supersedes: 04/12/12

POLICY

Please refer to Policy 201.00.00 for the policy on Equal Employment Opportunity/Affirmative Action/Non-Discrimination, to 804.00.00 for the policy on Unlawful Harassment, to 202.00.00 for the policy on Age Limitation, to 203.00.00 for the policy on Employment of People with Disabilities/Workplace Accommodations, and to 1002.00.00 for the Guaranteed Fair Treatment Grievance Process.

As set forth in more detail elsewhere in these personnel rules and regulations, the Agency is committed to equal employment opportunity. The Agency does not discriminate against employees or applicants for employment on any status protected by applicable federal, state and local laws including, without limitation, race (including traits historically associated with race, hair texture and protected hairstyles), national origin (includes language use and possession of a driver's license issued to persons unable to provide their presence in the United States is authorized under federal law), religion or creed (including religious dress and grooming practices), color, ancestry, physical or disability (perceived disability, requesting accommodation for disability or religious beliefs, medical condition (including HIV and AIDS), genetic characteristics or information (including information from the employee's or family member's genetic tests and manifestation of a disease or disorder in the employee's family member), marital status, registered domestic partner status, sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breast feeding), gender (a person's sex at birth), gender identity (a person's identification as male, female, a gender different from the person's sex at birth), gender expression (a person's gender-related appearance or behavior, whether or not associated with the person's sex at birth), transgender (a general term for a person whose gender identity differs from the person's sex at birth), transitioning, having transitioned, perceived to be transitioning; sex stereotyping (relying on assumptions about a person's appearance or behavior, or making assumptions about an individual's ability or in ability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's gender), reproductive decision-making, age, sexual orientation, citizenship, military/service member status and veteran status, use of cannabis off the job and away from the workplace consistent with the provisions of California Government Code Section 12954, as well as any other category protected by federal, state or local law or ordinance or regulation.

The Agency prohibits unlawful discrimination, harassment and retaliation based on the perception that anyone has any of these characteristics, or is associated with a person who has or is perceived as having any of these characteristics. All such discrimination, harassment and/or retaliation is unlawful and all persons involved in the operations of the Agency are prohibited from engaging in this type of conduct. Equal employment opportunity extends to all persons in all aspects of the employer-employee relationship, including recruitment, hiring, upgrading, training, promotion, transfer, discipline, layoff, recall and termination.

The purpose of this policy is to outline the steps necessary to file a complaint of unlawful discrimination or harassment against a member of the Agency, a visitor or members of the public doing business with the Agency as well as the subsequent investigation procedures.

POLICY GUIDELINES

1101.01.00 INFORMATION FOR PURSUING A COMPLAINT. Anyone who believes that he or she was the victim of unlawful discrimination, harassment or retaliation in violation of Agency policies or federal or state law or regulation may seek informal advice and/or file a complaint. Any employee who feels that (s)he is a victim of unlawful discrimination, harassment or retaliation should submit a complaint (oral or written, but preferably written) or report the situation as soon as possible to his or her supervisor or the Director of Human Resources. If a supervisor receives a report or complaint, the supervisor must promptly provide the report or complaint to Human Resources. Human Resources, in consultation with the Agency's legal counsel, will then fully investigate the report to determine if unlawful action occurred. Alternatively, the employee may report the complaint to the local office of the Department of Fair Employment and Housing, the Equal Employment Opportunity Commission, or the Agency's legal counsel, by telephone, mail or email to the following:

Russell K. Ryan, Esq.
MOTSCHIEDLER, MICHAELIDES, WISHON,
BREWER and RYAN, LLP
1690 West Shaw Avenue, Suite 200
Fresno, California 93711
Telephone: (559) 439-4000 Email:
rkr@mmwbr.com

- A. All Employees should report suspected violations of the nondiscrimination and anti-harassment policies to their immediate supervisor, the Program Manager, or the Human Resources Director.
- B. A third party who is aware of a suspected violation of these policies should also notify the Human Resources Office or other appropriate Agency official. Managers and supervisors should refer all complaints involving unlawful discrimination, harassment, retaliation or other prohibited conduct to the Human Resources Director or the Executive Director. If any of the above are the subject of the complaint, it will be

referred to one or more of the other individuals or, as appropriate, CAPMC's legal counsel identified below. CAPMC will immediately undertake and investigate all allegations of misconduct. All allegations will be addressed through a fair, timely, thorough, and objective investigation of the allegations.

- C. Failure to report allegations of discrimination/sexual harassment by those to whom discrimination or harassment has been reported under the Equal Employment Opportunity, Affirmative Action, and Non-Discrimination; Sexual Harassment; Age Limitation; and Employment of People with Disabilities/Workplace Accommodations policies is in violation of those policies and may be subject to discipline as outlined in Policy 1001.

1101.02.00 CONFIDENTIALITY. The Agency will make every reasonable effort to conduct all proceedings in a manner that will protect the confidentiality of all parties. It will treat all information received in connection with the complaint process as confidential to the extent that it is feasible in the course of the investigation and is legally possible. Parties to a complaint will be expected to be discreet and show respect for all individuals.

1101.03.00 COMPLAINT INVESTIGATION AND RESPONSE. Upon receiving a complaint or being advised that there may be a violation of this policy, the Director of Human Resources will notify the Executive Director and, as may be appropriate, review the complaint with CAPMC's legal counsel. Any other member of management that needs to be notified will be contacted after view and approval of the Executive Director and/or legal counsel.

CAPMC will use reasonable best efforts to begin the investigation within 5 business days of receipt of the complaint, although this may be extended as necessary at CAPMC's discretion. The Director of Human Resources or investigator will notify those involved of the investigation and may place the person who is claim to have violated the policy (the "Respondent") on administrative leave (paid or unpaid at the sole discretion of CAPMC) and initiate the investigation to determine whether there is a reasonable basis for believing that unlawful discrimination, harassment or retaliation occurred.

During the investigation, the Director of Human Resources or investigator, together with legal counsel or other management employees as may be appropriate, will interview those involved as well as any other witnesses that may have knowledge regarding the circumstances.

Within 15 business days of the complaint being filed (or the matter being referred to the Director of Human Resources), the Director of Human Resources or investigator will use his or her best efforts to finish the investigation and submit a written report of findings to the Executive Director and/or legal counsel.

If it is determined that unlawful harassment, discrimination or harassment has occurred, the Director of Human Resources or investigator will recommend appropriate disciplinary action and to correct any violations of this policy. The appropriate action will depend on factors

such as: (a) the severity, frequency and pervasiveness of the conduct; (b) prior complaints made by the complainant; (c) prior complaints made against the respondent; and (d) the type and credibility of the evidence (e.g., first-hand knowledge, credible corroboration, etc.).

Discipline also may be imposed on any individual with a duty to act (under this policy and associated procedures) such as managers or supervisors who fail to respond to or report to a complaint of discrimination in a manner consistent with the provision of this policy. The complainant will be fully informed of the status of the complaint/investigation as it is ongoing, the results of the investigation, and any corrective measures taken. The Agency provides each employee every assurance that immediate and appropriate corrective action within the meaning of state and federal law will be taken if it has determined that discrimination has occurred.

If the investigation is inconclusive or if it is determined that there has been no violation of policy but potentially problematic conduct may have occurred, the Director of Human Resources may recommend appropriate preventive action and or other disciplinary actions up to and including the possibility of immediate termination.

Within 5 business days after the investigation is concluded, the Director of Human Resources will use reasonable best efforts to meet with the person making the complaint and the respondent separately, notify them of the findings of the investigation, and inform them of the action being recommended.

The person making the complainant and/or the Respondent may submit additional information or statements to the Director of Human Resources challenging the factual basis of the initial decision. Any such statements must be submitted no later than 5 business days after the meeting with the Director of Human Resources in which the findings of the investigation are discussed. The deadline may be extended by the Director of Human Resources for good cause. If no statements are submitted CAPMC will move forward with the decision as the final decision and take the approved preventative and/or disciplinary actions.

If further statements or information is submitted, the Director of Human Resources or investigator will review the statements and decide whether the investigation should be reopened and, if reopened, will use his or her reasonable best efforts to complete any further investigation within 10 business days of receipt of the statements. The initial decision will then be affirmed or revised as may be appropriate in light of this further investigation and the decision will become final.

The Director of Human Resources or investigator will report CAPMC' final decision to the person making the complaint, the Respondent and others such as manager who may need to know to finalize the disciplinary or preventative action. The final decision will be in writing and will include the basis of its decision and any disciplinary action taken. If disciplinary action is taken, the Respondent will be informed of the nature of the discipline and how it will be implemented.

1101.04.00 RETALIATION. Agency policy and state and federal law prohibit retaliation against an individual for reporting complaints of discrimination or sexual harassment, or for participating in an investigation. Retaliation is a serious violation that can subject the offender to sanctions independent of the merits of the complaint of discrimination. CAPMC will not retaliate against any employee for filing a complaint or participating in any workplace investigation, and will not tolerate or permit retaliation by management, employees or co-workers. The investigation process and corrective measures set forth above will be equally applied to any claim of retaliation.

1101.05.00 RECORD KEEPING. Any individual conducting an investigation, whether formal or informal, will maintain a written record of witness interviews, consent provided, evidence gathered, and finding(s). Records of such an investigation will not be maintained in personnel files, unless they are part of a formal corrective action. The Human Resources Office will maintain investigatory records in accordance with record retention schedule, consistent with state and federal law. If a complaint is filed outside the Agency, information gathered in the course of the internal investigation may be disclosed to the investigating Agency.

1101.06.00 EMPLOYEE RESPONSIBILITIES. Employees with complaints should seek informal resolution of workplace issues at the lowest possible level. Employees should attempt to meet with the appropriate supervisor and discuss the issues and possible remedies. Employees are encouraged to seek consultation and assistance from the Human Resources Office in order to resolve conflicts.

If an issue is not resolved, staff may file a formal complaint. A Discrimination/ Sexual Harassment Form for filing purposes is available from the Human Resources office.

1101.07.00 SUPERVISORS/MID-MANAGERS/MANAGERS RESPONSIBILITIES. Supervisors should attempt a timely resolution of workplace issues and involve the Human Resources Office if assistance is desired or needed.

If any complaint for discrimination or harassment is filed, supervisors must consult with the appropriate Program Manager, who will then refer the matter to Human Resources for investigation. The supervisor/manager shall not conduct any investigation of the complaint. The Human Resources Office, with legal counsel and/or an outside consulting service, shall conduct hearings and provide decisions in a timely manner.

1101.08.00 HUMAN RESOURCE OFFICE RESPONSIBILITIES. The Human Resources Office will assist in resolution of issues by providing advice and mediation whenever possible.

As noted above, in the formal complaint process, the Human Resources Office may engage legal counsel and/or a consulting service to investigate and determine findings. Human Resources employees shall provide employee assistance.

The Human Resources Director will receive the recommendation of the investigator and make the final and binding determination.

Employee or supervisor should complete the Unlawful Discrimination and Harassment Complaint Form and submit the form to the Human Resources Director for action/investigation but, as noted above, all complaints, whether oral or written, will be investigated.

1101.09.00 FALSE ALLEGATIONS. It is a violation of this policy for anyone to knowingly, negligently, or recklessly make false accusations of unlawful discrimination. Failure to prove a claim of discrimination is not equivalent to false allegation. Sanctions may be imposed on individuals who knowingly, negligently, or recklessly make false accusations of unlawful discrimination.

DEFINITIONS. The following words used in this policy and procedure manual shall have the meaning indicated below unless the context clearly indicates otherwise.

AGENCY. The term “AGENCY” as used herein shall refer to the Community Action Partnership of Madera County, Inc.

ANNIVERSARY DATE. The term “ANNIVERSARY DATE” as used herein shall mean the first day of paid probationary status in the employee’s current classification. Salary step movement will be granted on the employee’s anniversary date in his/her current classification if he/she receives a satisfactory performance evaluation.

APPLICANT. The term “APPLICANT” as used herein shall mean a person who, under this Memorandum, has made formal application for an Agency position.

APPOINTING AUTHORITY. The term “APPOINTING AUTHORITY” as used herein shall mean the Executive Director, and/or persons legally designated by such Appointing Authority to appoint or dismiss employees.

APPOINTMENT. The term “APPOINTMENT” as used herein shall mean the offer of and acceptance by an eligible candidate.

APPRAISAL ASSESSMENT. The term “APPRAISAL ASSESSMENT” as used herein shall mean one or more of the methods authorized by the AGENCY to determine the qualifications of one or more applicants.

CALENDAR MONTHS (TWELVE). The term “CALENDAR MONTHS (TWELVE)” as used herein shall mean any consecutive twelve (12) month period inclusive of time in paid status, approved leave, and/or time in layoff status.

CERTIFICATION. The term “CERTIFICATION” as used herein shall mean the submission of names of eligible applicants from an appropriate list to an appointing authority by the Human Resource Director.

CLASSIFICATION PLAN. The term “CLASSIFICATION PLAN” as used herein shall mean the arrangement of positions in ranges, together with the titles and specifications describing each class.

COMPENSATION. The term “COMPENSATION” as used herein shall mean the salary, and all other forms of valuable consideration, earned by or paid to an employee by reasons of service in any position.

DAYS. The term “DAYS” as used herein shall mean calendar days unless specifically stated otherwise.

DETRIMENTAL CONSEQUENCES. The term “DETRIMENTAL CONSEQUENCES” as used here shall mean any violation of state and/or federal law.

ELIGIBLE. The term “ELIGIBLE” as used herein shall mean any person on an eligibility or re-employment list for a given class.

ELIGIBILITY LIST. The term “ELIGIBILITY LIST” as used herein shall mean the list of those qualified for employment within a class.

EMPLOYEE. The term “EMPLOYEE” as used herein shall mean any person employed by the Agency who occupies a position.

FORCED VACATION PERIOD. The term “FORCED VACATION PERIOD” as used herein shall refer to the two forced vacation periods, winter/ spring, for Head Start employees.

HIRE DATE. The term “HIRE DATE” as used herein shall mean Employee’s first day of paid probationary service with Agency as a regular full-time, part-time, provisional with benefits, or contract with benefits employee as described in these policies and procedures.

JOB DESCRIPTION. The term “JOB DESCRIPTION” as used herein shall mean the official description of a class including:

1. The title;
2. Statement of the duties and responsibilities;
3. Employment standards such as education, experience, knowledge, skills, and abilities which may be required of applicants for employment in the class; and
4. Pay range.

LAYOFF. The term “LAYOFF” as used herein shall mean a separation from a regular or probationary position or reduction in assigned hours, days, or work year due to lack of work or lack of funds, a decline in child enrollment, or child days of attendance falling below 85% of enrolled children.

MINIMUM QUALIFICATIONS. The term “MINIMUM QUALIFICATIONS” as used herein shall mean the lowest acceptable degree of skill, knowledge and abilities as prescribed for the specific job classification.

OVERTIME. The term “OVERTIME” as used herein shall mean wages paid to non-exempt employees, in accordance to applicable laws, for hours worked over eight in a day and/or over 40 hours in one work week.

PAY PERIOD. The term “PAY PERIOD” as used herein shall mean fourteen (14) calendar days from 12:01 a.m. Sunday to 12:00 p.m. the second Saturday thereafter.

PERFORMANCE APPRAISAL. The term “PERFORMANCE APPRAISAL” as used herein shall mean a periodic appraisal of an employee’s work.

POLICY COUNCIL/COMMITTEE. The term “POLICY COUNCIL/ COMMITTEE” as used herein shall mean the Policy Council/Committee which is established at the grantee/delegate level, has policy-making authority, and is governed by its own by-laws to ensure clarity and consistency in its function and purpose. Refer to Head Start Performance Standards #1304.50 (a)(1); 1304.50 (a)(2); 1304.50 (a)(3).

POSITION. The term “POSITION” as used herein shall mean a combination of duties regularly assigned to be performed by one person within a job specification.

PROBATIONARY PERIOD. The term “PROBATIONARY PERIOD” as used herein shall be twelve (12) calendar months from the first day of regular full-time, part-time, and provisional with benefits, regarded as a part of the testing process, and be utilized for closely observing the employee’s work.

PROMOTION. The term “PROMOTION” as used herein shall mean advancement through examination from one classification to a classification having a higher maximum salary rate, within the same occupational group; or, through examination, moving from a classification within one occupational group to a classification in another occupational group, regardless of the rate of pay.

PROMOTIONAL PROBATION. The term “PROMOTIONAL PROBATION” as used herein shall be a period of six (6) working months of employment, regarded as a part of the testing process, and will be utilized for closely observing the employee’s work.

PROVISIONAL APPOINTMENT. The term “PROVISIONAL APPOINTMENT” as used herein shall mean the appointment of a person who has the minimum qualifications for the classification to fill a position for which no appropriate eligibility list exists, pending an examination.

REASSIGNMENT. The term “REASSIGNMENT” as used herein shall mean the assignment of an employee from one position to another position in the same classification.

REGULAR EMPLOYEE. The term “REGULAR EMPLOYEE” as used herein shall mean a regular employee (full-time) who has passed the probationary period and works a minimum of thirty (30) budgeted hours per week on a continuing basis during the program year.

REGULAR PART-TIME EMPLOYEE. The term “REGULAR PART-TIME EMPLOYEE” as used herein shall mean a regular part-time employee who has passed probationary status and works less than thirty (30) budgeted hours per week on a continuing basis during the program year.

RESIGNATION. The term “RESIGNATION” as used herein shall mean the voluntary termination of employment by an employee.

SALARY SCHEDULE. The term “SALARY SCHEDULE” as used herein shall mean a schedule of salaries adopted by the Community Action Partnership of Madera County Board of Directors for all the classes of positions included in the classification plan, so that all positions of a given class will be paid at the salary range established for the class.

SEIU. The term “SEIU” as used herein shall refer to the Service Employees International Union, Local 521, AFL-CIO, CLC.

SEPARATION. The term “SEPARATION” as used herein shall mean the termination of an individual’s employment.

SERIOUS INFRACTION. The term “SERIOUS INFRACTION” as used herein shall mean the breach; violation; infringement: an infraction of the rules.

STATUS. The term “STATUS” as used herein shall mean the condition of an employee’s present appointment such as substitute, provisional, extra-help, probationary, or regular.

TITLE OR CLASS TITLE. The terms “TITLE OR CLASS TITLE” as used herein shall mean the official name of a class of positions.

TRANSFER. The term “TRANSFER” as used herein shall mean the reassignment of an employee from one position to another position with the same job title.

VACANCY OR VACANT POSITION. The terms “VACANCY OR VACANT POSITION” as used herein shall mean any unfilled position in the Agency’s service.

WORKDAY. The term “WORKDAY” as used herein shall mean a day when employees are required to be on duty as defined in the adopted calendar for the assigned position.

YEAR OF SERVICE. The term “YEAR OF SERVICE” shall be understood to mean a consecutive twelve (12) month period of work by a regular full-time, part-time or provisional with benefits employee, inclusive of time in paid status, approved leave, and/or time in layoff status.

Pay Types

Employee Classifications	Status Types	Benefits	Internal FT	Internal PT	External FT	External PT	FT (30 hrs+)	PT less than 30 hrs)		
Probationary	Probation	Insurance	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> after 90 days	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A Probationary EE successfully interviewed for initial position and has an initial probation period of 3 calendar months. Department Head may extend probationary period. Considered "at will" during any provisional appointments. A Regular EE successfully interviewed for any other position after passing first year evaluation is subject to 6 months' probation period. Head Start only: External	
		Vacation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
		Sick	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
		Management Leave (Exempt Staff only)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Regular	Regular	Insurance					<input checked="" type="checkbox"/>	<input type="checkbox"/>	EE has passed probationary status. Exempt or Hourly.	
		Vacation					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
		Sick					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
		Management Leave (Exempt Staff only)					<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Temporary	Contract	Based on Agreement							Agency may determine that certain types of services might be best provided through the use of Contracted Employees. Employee will be hired pursuant to a written agreement that will memorialize the essential terms and conditions of the contract.	
	Temporary		Insurance	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> after 90 days	<input type="checkbox"/>			Created position for a specific time-limited duration due to peak workload or unusual conditions. Duration not to exceed four months. Considered "at will" EE. Head Start only: External Status Types are not allowable.
			Vacation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
			Sick	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
			Management Leave (Exempt Staff only)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Provisional		Insurance	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> after 90 days	<input type="checkbox"/>			Due to open position and the absence of an appropriate eligibility list. Appointment not to exceed 90 days unless approved by ED. Considered "at will" during any provisional appointments. Head Start only: External Status Types are not allowable.
			Vacation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
			Sick	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
			Management Leave (Exempt Staff only)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Substitute- Short Term		Insurance	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> after 90 days	<input type="checkbox"/>			All Programs: At times positions become available due to a current EE's leave of absences. Maybe short (30 days or less) or longer (more than 30 days) term. A Substitute is appointed for duration of the time needed for the current EE to return. Head Start only: External Status Types are not allowable.
			Vacation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
			Sick	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
			Management Leave (Exempt Staff only)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Substitute- Long Term			Insurance	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> after 90 days	<input type="checkbox"/>			
			Vacation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
			Sick	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
			Management Leave (Exempt Staff only)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

See Policy 504.00.00 Types of Employee for full descriptions.

See Policy 601.00.00 Employee Benefits for full descriptions of benefits.



Report to the Board of Directors

Agenda Item Number: E-2

Board of Directors Meeting for: January 12, 2023

Author: Daniel Seeto

DATE: December 2, 2022

TO: Board of Directors

FROM: Daniel Seeto, Chief Financial Officer

SUBJECT: Acceptance of the Accounting and Financial Policies and Procedures Manual Review by Chief Financial Officer (CFO)

I. RECOMMENDATION:

Consider accepting the review of the CAPMC Accounting and Financial Policies and Procedures Manual conducted by the Chief Financial Officer to comply with CSBG Organizational Standard 8.10.

II. SUMMARY:

The Chief Financial Officer reviews the Accounting and Financial Procedures Manual and makes changes as deemed necessary. The last full adoption of the Financial Procedures Manual took place on August 9, 2018, with revisions on October 10, 2019 and November 12, 2020. There were other smaller modifications related to various COVID-related leaves of absences on February 22, 2022 and October 4, 2022 that were not formally revised due to the temporary nature of the laws to be implemented. CSBG Organizational Standard 8.10 requires staff review of fiscal policies within the past two years, update as necessary, and have changes approved by the governing board.

III. DISCUSSION:

There are no material changes to the Accounting and Financial Procedures Manual at this time. However, by July 2023 the following areas are expected to be modified contingent upon approval from the Finance Committee and Board of Directors:

- A. Leases (to accommodate new ASC 842 standards)
- B. Payroll and Related Policies (implementation of digital payroll system)
- C. Property and Equipment (to accommodate GASB Implementation Guide 2021-1)
- D. Purchasing Policies and Procedures (to consider raising the micro-purchase threshold)
- E. Storage of Sensitive Data

IV. FINANCING:

None.

COMMUNITY ACTION PARTNERSHIP
OF MADERA COUNTY, INC.

Accounting & Financial
Policies and Procedures Manual

Mattie Mendez, Executive Director
Daniel Seeto, Chief Financial Officer
Updated August 9, 2018
With Revisions October 10, 2019 and
November 12, 2020



Effective Date(s) of Accounting Policies

Approved by the CAPMC Board of Directors on August 9, 2018.

The effective date of all accounting policies described in this manual is August 9, 2018. If a policy is added or modified subsequent to this date, the effective date of the new-revised policy will be indicated parenthetically immediately following the policy heading.

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INTRODUCTION

The following accounting and financial manual is intended to provide an overview of the accounting and financial policies and procedures for Community Action Partnership of Madera County, Inc., which shall be referred to as "CAPMC" throughout this manual.

CAPMC is incorporated in the state of California as a nonprofit public benefit corporation. CAPMC is exempt from federal income taxes under IRC Section 501(c) (3) as a nonprofit corporation. CAPMC's vision and tax-exempt purpose is:

CAPMC will be recognized as a premier social service agency that eliminates the effects of poverty by helping people obtain the knowledge and skills to achieve self-reliance and economic stability...one life at a time.

The agency's mission is:

Helping people, changing lives and making our community a better place to live by providing resources and services that inspire personal growth and independence.

This manual shall document the financial operations of the Agency. Its primary purpose is to provide overall guidance, formalize accounting policies and selected procedures for all staff that have a role in accounting processes, provide written policies to ensure that CAPMC complies with financial management standards, and to document internal controls.

These financial management standards require accurate, current and complete disclosure of the results of its financial activities in accordance with the reporting requirements of all grants and subgrants. Accounting records will be maintained to identify the sources and uses of funds which will include awards and authorizations, obligations, unobligated balances, assets, liabilities, expenditures, and income. Accounting records will be supported by source documentation such as canceled checks, paid bills, payrolls, time and attendance records, contract and subgrant awards and other appropriate documents.

It also documents internal controls. Effective control and accountability must be maintained for all cash, real and personal property, and other assets. Budgetary control will be maintained by the comparison of actual expenditures with budgeted amounts for each grant or subgrant. Financial information will be related to performance or productivity data whenever appropriate or specifically required in the grant agreement.

Applicable OMB cost principles, agency program regulations, and the funding terms and conditions will be followed by determining the reasonableness, allowability, and allocability of costs. If a particular grant or award has provisions that are more restrictive than those in this manual, the more restrictive provisions will be followed only for that grant or award.

The contents of this manual were approved as official policy of CAPMC by the Board of Directors, Executive Director and Chief Financial Officer. All CAPMC staff members are bound by the policies herein, and any deviation from established policy is prohibited. Financial procedures will be reviewed as deemed necessary by the Chief Financial Officer.

GENERAL POLICIES

AGENCY ORGANIZATIONAL STRUCTURE

The Role of the Madera County Board of Supervisors

The Madera County Board of Supervisors has designating official responsibility of the Agency by:

1. Employment of the Executive Director
2. Appointment of a member to the Agency's governing Board
3. Designation of the public sector agencies that comprise the Agency's Board of Directors
4. Fiduciary and management oversight.

The Role of Board of Directors

CAPMC is governed by its Board of Directors, which is responsible for the oversight of the Agency by:

1. Planning for the future
2. Establishing broad policies, including Board by-laws, financial and personnel policies and procedures
3. Approving grant applications and amendments
4. Ongoing process of budget development, approval, and review
5. Reviewing and approving the annual audit
6. Reviewing financial information
7. Identifying and proactively dealing with emerging issues and community needs
8. Reviewing and interpreting the Agency's mission and philosophy to the public
9. Soliciting prospective contributors
10. Participating jointly with the designating officials in the hiring, evaluation, and supervision of the Executive Director
11. Reviewing the compensation of the Executive Director and the Chief Financial Officer
12. Establishing and maintaining programs and systems designed to assure compliance with terms of contracts and grants
13. Reviewing operations and activities
14. Authorizing establishment of all bank accounts and check signers
15. Authorizing all borrowings of funds and establishing lines of credit.
16. Shared decision-making with the appropriate policy groups under the auspices of Administration for Children and Families Office of Head Start.

The Executive Director shall be responsible for the day-to-day oversight and management of CAPMC. The primary responsibility for the Agency's financial reporting, internal control and management rests with senior management, as overseen by the Agency's Board of Directors.

Board of Directors Committee Structure

The Board of Directors shall form committees in order to assist the board in fulfilling its responsibilities. These committees are responsible for the review of particular programs and providing recommendations to the full board. Standing board-level committees of CAPMC consist of the following:

1. Executive Committee
2. Finance Committee

3. Personnel Committee
4. Nominating Committee, as necessary

See the Agency's by-laws for board and committee details.

Finance Committee

Purpose

The Finance Committee is responsible for direction and oversight regarding the overall financial management of CAPMC. It is also responsible for the external financial reporting and internal controls of the Agency. The primary responsibility for the Agency's financial reporting and internal controls rests with senior operating management, as overseen by the Agency's Board of Directors (the "Board"). The purpose of the Finance Committee (the "Committee") is to assist the Board in fulfilling this responsibility by providing oversight of the Agency's financial management, financial reporting, and audit functions (external and internal), as well as other investigations (external and internal).

Functions of the Finance Committee include:

1. Long-term financial planning
2. Monitoring of actual vs. budgeted financial performance
3. Review and make recommendations of the salaries of the Executive Director and Chief Financial Officer
4. Review the Agency's IRS Form 990
5. Recommend the outside independent CPA firm to the full Board for its approval
6. Review and approve the final audited financial statements and other financial information provided to the public
7. Communicate directly with the CPA firm for an annual audit and review other communications received from the auditor
8. Update, approve and oversee internal controls and compliance with approved policies and procedures
9. Other relevant financial matters

The Finance Committee reviews actual vs. budgeted financial performance of all Head Start grants and all other contracts in excess of \$350,000 on an individual program basis. However, the Finance Committee may change the threshold and the financial reports to review and monitor as it sees fit. The Finance Committee should meet on a quarterly basis, but may meet as needs arise.

Authority

The Finance Committee shall have the resources and authority necessary to discharge its duties and responsibilities. The Committee has sole authority to retain and terminate outside counsel or other experts or consultants, such as the Agency's external auditors, as it deems appropriate, including sole authority to approve the firms' fees and other retention terms. The Committee may form and delegate authority to subcommittees and may delegate authority to one or more members of the Committee. The Finance Committee has authority to investigate any matter brought to its attention with complete and unrestricted access to all books, records, documents, facilities, and personnel of the Agency.

Membership

The Finance Committee shall be a standing committee of the Board of Directors, comprised of not less than four members of the Board. Members of the Committee shall:

1. Have no relationship to the Agency that may interfere with the exercise of their independence from management and the Agency.
2. Be financially literate regarding the specialized matters of the Agency or shall acquire such financial literacy within a reasonable time period after appointment to the Committee.

In addition, at least one member of the Committee shall be a financial expert possessing the following characteristics:

1. An understanding of generally accepted accounting principles applicable to the Agency and financial statements.
2. The ability to assess the application of generally accepted accounting principles in connection with accounting for estimates, accruals, and reserves of the Agency.
3. Experience preparing, auditing, analyzing, or evaluating financial statements of comparable complexity to those of the Agency.
4. Understanding of internal controls and procedures for financial reporting.
5. Understanding of committee functions.

Finance Committee members are appointed bi-annually by the Chairperson of the Board. One member of the Finance Committee must be a member of the Madera County Board of Supervisors and one member must have a financial or banking background to serve as the financial “expert.” If there is no such individual on the Board that has the requisite background, the Agency may retain a consultant to serve on the Committee.

Responsibilities

The Committee’s role is one of oversight, recognizing that the Agency’s management is responsible for preparing the Agency’s financial statements and that the external auditors are responsible for auditing those financial statements. The Committee recognizes that the Agency’s internal financial management team, as well as the external auditors, have more time and detailed information about the Agency than do Committee members. Consequently, in discharging its oversight responsibilities, the Committee is not providing expert advice or any assurances as to the Agency’s financial statements or any professional certification as to the external auditor’s services.

The Committee shall have certain responsibilities in the areas of financial management, financial reporting, internal control, and organizational governance.

- Oversee the Agency’s assets, including policies associated with safekeeping and protection of those assets.
- Review and evaluate the Agency’s financial viability.
- Review the Agency’s cash flow management.
- Monitor budget implementation and accounting and financial policies and procedures.
- Review financial reports and monitor financial performance against budget.
- Review all borrowing arrangements of the Agency.
- Review annual income tax and information returns filed with the Internal Revenue Service.

- Oversee the management of the Agency's investments, including review of investment policies and other matters associated with investment management.
- Oversee the external audit process, including selection of the external audit firm.
- Review accounting policies and procedures.
- Review the Agency's financial statements, including year-end, and auditor opinions and management letters.
- Review and discuss with management the findings and recommendations communicated by the external auditors.
- Review significant cases of employee or Board conflict of interest, misconduct, or fraud which may be brought to the attention of the Committee.

The Finance Committee shall meet with the Agency's Executive Director and Chief Financial Officer on a regular basis, at least quarterly, and call special meetings as deemed necessary in fulfilling its responsibilities.

Documentation of Governing Board Meetings

Accurate minutes of all meetings of the Board of Directors and committees will be prepared and retained by the Assistant to the Executive Director, following all the applicable guidelines and procedures for meetings of the Agency. The Executive Director and the Chief Financial Officer will receive and review a copy of all minutes of the Executive Committee, Finance Committee, Personnel Committee, and the Board of Directors. The Chief Financial Officer will note all items in the minutes relating to financial matters and take appropriate action.

The Roles of the Executive Director and Staff

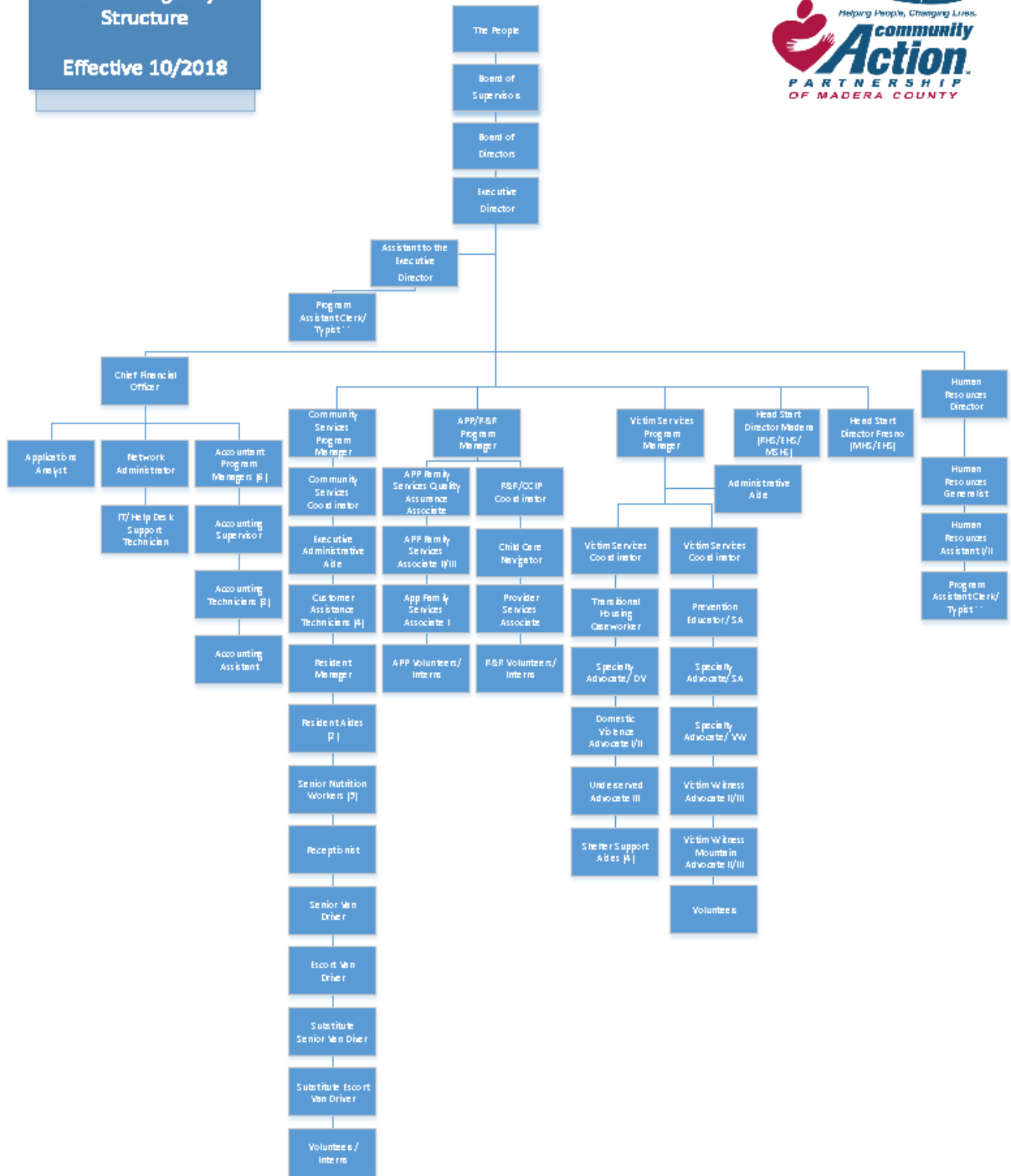
The Board of Directors jointly hires the Executive Director who reports directly to the Board. The Executive Director has responsibility for the day-to-day operations and activities of the agency, including financial management. The Executive Director is responsible for hiring and evaluating the Chief Financial Officer, Human Resources Director, Head Start Directors and Program Managers for each of the Agency's departments. Each Director and Program Manager reports to the Executive Director.

Directors and Program Managers are responsible for hiring employees to work in that department with approval from the Executive Director and the appropriate policy groups, as required, and the Board of Directors. All employees within a department shall report directly to that department's Program Manager or his/her designee, who shall be responsible for managing and evaluating all employees within the department. Current job descriptions will be maintained for all employees, indicating duties and responsibilities.

The lines of authority on the attached Agency Organizational chart will be followed by all employees.

Organizational Structure

CAPMC Agency Structure
Effective 10/2018



Revised 10/2018

FISCAL DEPARTMENT OVERVIEW

Organization Structure

The fiscal department consists of staff members that manage and process financial information for CAPMC. The following positions comprise the fiscal department:

- Chief Financial Officer
- Accountant Program Managers
- Accounting Supervisor
- Accounting Technicians

Other officers and employees of CAPMC who have financial responsibilities are as follows:

- Executive Director
- Assistant to Executive Director
- Head Start Directors and Program Managers
- Human Resources Department
- Secretary/Treasurer – Board level
- Finance Committee – Board level
- Executive Committee – Board level
- Full Board of Directors

Fiscal Department Responsibilities

The primary responsibilities of the fiscal department consist of:

- General ledger transactions and reconciliations
- Budgeting, including agency-wide budget
- Cash and investment management
- Asset management
- Grants and contracts administration
- Purchasing
- Accounts receivable and billing
- Cash receipts
- Accounts payable
- Cash disbursements
- Payroll and benefits
- Financial statement processing
- External reporting of financial information
- Bank reconciliation
- Reconciliation of subsidiary ledgers
- Compliance with government reporting requirements
- Annual financial statements and 403b audits and fiscal monitoring visits
- Leases
- Insurance
- Fiscal records retention

Standards for Financial Management Systems

In accordance with 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, CAPMC maintains a financial management system that provides for the following. Specific procedures to carry out these standards are detailed in the appropriate sections of this manual.

1. Identification, in all its accounts, of all federal awards received and expended and the federal programs under which they were received.
2. Accurate, current, and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements of 2 *CFR Parts 200.327, Financial Reporting*, and 200.328, *Monitoring and Reporting Program Performance*, and/or the award.
3. Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest and be supported by source documentation.
4. Effective control over and accountability for all funds, property, and other assets. CAPMC must adequately safeguard all such assets and ensure they are used solely for authorized purposes.
5. Comparison of outlays with budget amounts for each award.
6. Information that relates financial data to performance accomplishments and demonstrates cost effective practices as required by funding sources. (2 *CFR Part 301, Performance Measurement*)
7. Written procedures to minimize the time elapsing between the transfer of funds and disbursement by CAPMC. Advance payments must be limited to the minimum amount needed and be timed to be in accordance with actual, immediate cash requirements. (2 *CFR Part 200.305 Payment*.) See CAPMC's written procedures in the Cash Drawdowns of Advances of Federal Funds section of this manual.
8. Written procedures for determining the reasonableness, allocability and allowability of costs in accordance with the provisions of the 2 *CFR Part 200 Subpart E, Cost Principles*, and the terms and conditions of the award.

BUSINESS CONDUCT

Practice of Ethical Behavior

CAPMC requires board members, committee members, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. All directors, committee members, and employees must comply with all applicable laws and regulatory requirements. All agency employees are required to sign a code of ethics as provided in the CAPMC Personnel Policies and Procedures 401.00.00. Agency members are directed to the Employee Conduct and Work Rules Policy 801.00.00, also located in the CAPMC Personnel Policies and Procedures. Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions. The policies and reputation of CAPMC depend to a very large extent on the following considerations.

An obligation exists to exercise honesty, objectivity and diligence in the performance of duties and responsibilities for the Agency. Activities shall not be entered into which may be in conflict with the interests of the Agency or which would prejudice the ability of the office to objectively carry out its duties and responsibilities. Confidential and proprietary information shall not be used for personal gain or in a manner which would be detrimental to the interests of the agency.

Each employee, officer, board member, policy group member, volunteer, consultant, and independent contractor must apply her/his own sense of personal ethics, which should extend beyond compliance with applicable laws and regulations in business situations, to govern behavior where no existing regulation provides a guideline. Each individual is responsible for applying common sense in business decisions where specific rules do not provide all the answers.

In determining compliance with this standard in specific situations, individuals should ask themselves the following questions:

1. Is my action legal?
2. Is my action ethical?
3. Does my action comply with CAPMC policy?
4. Am I sure my action does not appear inappropriate?
5. Am I sure that I would not be embarrassed or compromised if my action became known within the Agency or publicly?
6. Am I sure that my action meets my personal code of ethics and behavior?
7. Would I feel comfortable defending my actions on the 6 o'clock news?

Each individual should be able to answer "yes" to all of these questions before taking action.

Each director, manager and supervisor is responsible for the ethical business behavior of her/his subordinates. Directors, managers and supervisors must carefully weigh all courses of action suggested in ethical, as well as economic terms, and base their final decisions on the guidelines provided by this policy, as well as their personal sense of right and wrong.

Compliance with Laws, Regulations, and Agency Policies

CAPMC does not tolerate:

- The willful violation or circumvention of any federal, state, local, or foreign law by an employee during the course of that person's employment;
- The disregard or circumvention of CAPMC policy or engagement in unscrupulous dealings;

- The manipulation or disregard of policies or provisions to secure a benefit for friends and family members.

Employees should not attempt to accomplish by indirect means, through agents or intermediaries, that which is directly forbidden.

The performance of all levels of employees will be measured against implementation of the provisions of these standards.

Standards of Service – Fiscal Department

CAPMC's Fiscal Department strives to provide excellent financial services to the other departments and Agency programs, to properly account to the Agency's funding sources, and to be good stewards of the Agency's and taxpayers resources. The users of the Agency's financial information and financial accounting services can expect the following standards as well as the Agency's Standards to Live By:

- Fiscal Department staff is competent, reliable and knowledgeable. The staff are qualified to carry out their responsibilities with sufficient care and due diligence. Staff will continually seek to be accurate and thorough, be attentive to details, and hold themselves to high performance standards.
- The Fiscal Department staff shall possess a high degree of professional integrity and objectivity. Staff will abide by the Agency's business and ethical codes of conduct. Confidential and sensitive information will not be disclosed. Further, staff will avoid conflicts of interest, both actual and apparent and will strive to be unbiased, impartial, and objective.
- The Fiscal Department will be courteous and polite in its dealings with other departmental staff, the Agency's clients, its funders, community partners, and the general public. Staff is expected to treat all individuals with respect and dignity. Staff is expected to be cooperative and helpful in all situations.

Confidentiality Policy

CAPMC respects the privacy of its clients, former clients, donors, staff, and volunteers. As a basic component of business ethics, employees, volunteers, and board members shall take care to ensure that personal information, financial information, and proprietary information remain confidential and not be disclosed or discussed with anyone without permission or authorization. Care should also be taken to ensure that unauthorized individuals do not overhear any discussion of confidential information and that documents containing confidential information are not left in the open or inadvertently shared.

Confidentiality is the safeguarding of privileged information. CAPMC is provided with personal and private information, including protected personally identifiable information (PPII), to provide services to clients and participants. Unauthorized disclosure of confidential information could result in legal liability, damage to relationship with client, staff, and public. Violation of this policy and any statutes regarding confidentiality may result in corrective action, up to and including termination of employment.

CONFLICTS OF INTEREST

Introduction

In the course of business, situations may arise in which an Agency decision-maker has a conflict of interest, or in which the process of making a decision may create an appearance of a conflict of interest. This conflict of interest policy is to protect the tax-exempt Agency's interest when it considers entering into a transaction or arrangement that might benefit the private interest of a director or employee of CAPMC or might result in a possible excess benefit transaction.

All employees, officers, board members, policy members and volunteers have an obligation to:

1. Avoid conflicts of interest, or the appearance of conflicts, between their personal interests and those of the Agency in dealing with outside entities or individuals,
2. Disclose real and apparent conflicts of interest to the Executive Director, and
3. Refrain from participation in any decisions on matters that involve a real conflict of interest or the appearance of a conflict.

What Constitutes a Conflict of Interest?

All employees and board members of CAPMC owe a duty of loyalty to the Agency. This duty necessitates that in serving the Agency they act solely in the interests of the Agency, not in their personal interests or in the interests of others.

The persons covered under this policy shall hereinafter be referred to as "interested persons." Interested persons include all members of the board of directors and all employees, as well as persons with the following relationships to directors or employees:

1. Spouses or domestic partners,
2. Brothers and sisters,
3. Parents, children, grandchildren, and great-grandchildren,
4. Spouses of individuals listed in 2 and 3,
5. Corporations, partnerships, limited liability companies(LLCs), and other forms of businesses in which an employee or board member, either individually or in combination with individuals listed in 1, 2, 3, or 4, collectively possess a 25% or more ownership or beneficial interest.
6. Agency or business that employs, or is about to employ, any of the parties indicated here.

Conflicts of interest arise when the interests of any interested party may be seen as competing with those of the Agency. Conflicts of interest may be financial, (where an interested party benefits financially, directly or indirectly) or non-financial (e.g. seeking preferential treatment, using confidential information).

A conflict of interest arises when an employee, officer, board member, policy member, or volunteer involved in making a decision is in the position to benefit, directly or indirectly, from his/her dealings with the Agency or person conducting business with the Agency. (A potential conflict of interest exists when the board member or employee, or his or her immediate family {spouse, parent, child, brother, sister and spouse of parent, child, brother, or sister} owes/receives more than 1% of the benefiting business/profits.)

Examples of conflicts of interest include, but are not limited to, situations in which a board/policy member or employee:

1. Negotiates or approves a contract, purchase, or lease on behalf of the Agency and has a direct or indirect interest in, or receives personal benefit from, the entity or individual providing

the goods or services. Personal and institutional services are covered, including banking and other financial services, medical, legal, and other professional services, and management and consultant services, as well as other kinds of skilled and unskilled labor.

2. Negotiates or approves a contract, sale, or lease on behalf of the Agency and has a direct or indirect interest in, or receives personal benefit from, the entity or individual receiving the goods or services;
3. Employs or approves the employment of, or supervises a person who is an immediate family member of the board/policy member or employee. Family members are designated as:

Husband	Son	Son-in-law	Domestic Partner
Wife	Daughter	Daughter-in-law	Uncle
Father	Father-in-law	Grandfather	Aunt
Mother	Mother-in-law	Grandmother	Nephew
Sister	Sister-in-law	Stepchildren	Niece
Brother	Brother-in-law	Stepparent	Cousin

4. Sells products or services in competition with the Agency;
5. Uses the Agency's facilities, other assets, employees, or other resources for personal gain;
6. Receives a substantial gift from a vendor, if the board/policy member or employee is responsible for initiating or approving purchases from that vendor.

Honoraria Acceptance

A CAPMC employee shall not accept an honorarium for an activity conducted where agency-reimbursed travel, work time, or resources are used or where the activity can be construed as having a relationship to the employee's position with CAPMC; such activity would be considered official duty on behalf of CAPMC. A relationship exists between the activity and the employee's position with CAPMC if the employee would not participate in the activity in the same manner or capacity if they did not hold their position with CAPMC. The employee should make every attempt to avoid the appearance of impropriety.

An employee may receive an honorarium for activities performed during regular non-working hours or while on annual leave if the following conditions are met:

- All expenses are the total responsibility of the employee or the sponsor of the activity in which the employee is participating.
- The activity has no relationship to the employee's CAPMC duties.

Nothing in this policy shall be interpreted as preventing the payment to CAPMC by an outside source for actual expenses incurred by an employee in an activity, or the payment of a fee to CAPMC (in lieu of an honorarium to the individual) for the services of the employee. Any such payments made to CAPMC should be deposited to the CAPMC account and an appropriate entry should be made coded to the same program or department to which the employee's time was charged.

Board Member, Policy Council/Committee Member Application for Employment

Any person who is or has been on the Board of Directors in the six months previous to his/her application for a CAPMC vacancy shall be ineligible for employment consideration, except for target area representatives and Policy Council/Committee members/Board of Director representatives.

Additionally, no immediate family member of the Board of Directors or the Policy Council/Committee member may be an employee of the Agency. This does not prohibit an immediate family member from submitting an application for employment with the Agency. However, if the family member is offered and accepts employment, the affected Board or Policy Council/Committee member must resign his/her position. Nothing contained in the provision would permit any preferential treatment or consideration of the employment application of any family member.

Employee as Recipient of Services

Client eligibility for Agency services are strictly defined according to grantor contracts. CAPMC staff shall be diligent in complying with grants or when determining client eligibility. Under no circumstances will preferential treatment be granted to Agency employees, contracted employees, family members of Agency employees, or Agency board members. Services may be provided; however, proof of eligibility and details of service activity shall be provided to the CAPMC Program Manager and Executive Director. This information will be kept confidential and only available to the awarding agency and/or CAPMC Board of Directors, if requested.

It is incumbent that CAPMC intake workers and advocates provide the Program Manager and Executive Director with the following documentation:

1. Name of employee and/or Program Manager,
2. Proof of eligibility, and
3. Documentation detailing activity, i. e., commodity or utility assistance.

This includes agency services that may be provided now or in the future. The application for services must have approval from the Program Manager or the Executive Director prior to delivery of program goods and/or services. Exception: If a parent of a Head Start child is hired at CAPMC, the child will be allowed to complete their Head Start experience.

Disclosure Requirements

An employee, officer, board member, policy member, or volunteer who believes that he/she may be perceived as having a conflict of interest in a discussion or decision must disclose that conflict to the group making the decision. Most concerns about conflicts of interest may be resolved and appropriately addressed through prompt and complete disclosure.

CAPMC requires the following:

1. On an annual basis, all members of the Board of Directors, the Executive Director, and Directors and Program Managers with purchasing authority shall complete Form 700, Report of Economic Interests. The Executive Director shall review all forms completed by employees and the Board of Directors and determine appropriate resolution in accordance with the next section of the policy.
2. Employees, officers, board members, policy members or volunteers of the Agency are required to notify the Executive Director of any financial conflict of interest that may arise in the course

of carrying out assigned duties. Board members are directed to CAPMC's Bylaws, Article 11, and if any conflicts arise in the implementation or interpretation of this provision, the Bylaws will take precedence.

3. At the inception of employment or volunteer service with the Agency, and on an annual basis thereafter, the fiscal department shall distribute a list of all contractors with whom the Agency has transacted business at any time during the preceding year, along with a copy of the disclosure statement to all members of the Board of Directors, the Executive Director, Chief Financial Officer and senior management employees with purchasing and/or hiring responsibilities or authority. Using the prescribed form, these individuals shall inform, in writing and with a signature, the Executive Director and the Finance Committee of all potential reportable conflicts.
4. During the year, these individuals shall submit a signed, updated disclosure form if any new potential conflict arises.
5. Prior to any management, board or committee action on a contract or transaction involving a conflict of interest, material facts to a conflict of interest shall be disclosed by staff, board or committee member. Such disclosure shall be reflected in the minutes of the meeting.
6. A person who has a conflict of interest shall not participate in or be permitted to hear management's, the board's or the committee's discussion of the matter except to disclose material facts and to respond to questions. Such person shall not attempt to exert his or her personal influence with respect to the matter.
7. A person who has a conflict of interest with respect to a contract or transaction that will be voted on at a meeting shall not be counted in determining a quorum for purposes of the vote. The person having a conflict of interest may not vote on the contract or transaction and shall not be present in the meeting room when the vote is taken. Such person's ineligibility to vote and abstention from voting shall be reflected in the minutes of the meeting.
8. If required by federal awarding agencies, CAPMC will notify those agencies in writing of any potential conflict of interest. (2CFR Part 200.112, Conflict of interest)

Resolution of Conflicts of Interest

All real or apparent conflicts of interest shall be disclosed to the Board Chairperson or the Executive Director of the Agency. Conflicts shall be resolved as follows:

- The chair of the board shall be responsible for making all decisions concerning resolutions of the conflict involving the Executive Director, members of the Finance Committee, or other board members.
- The Executive Director shall be responsible for making all decisions concerning resolutions of conflicts involving employees.

An employee, officer, board member, policy member or volunteer may appeal the decision that a conflict (or appearance of conflict) exists as follows:

- An appeal must be directed to the Board Chairperson.
- Appeals must be made within 30 days of the initial determination.
- Resolution of the appeal shall be made by vote of the full Board of Directors.
- Board members who are the subject of the appeal, or who have a conflict of interest with respect to the subject of the appeal, shall abstain from participating in, discussing, or voting on the resolution, unless their discussion is requested by the remaining members of the board.

Disciplinary Action for Violations of this Policy

Failure to comply with the standards contained in this policy will result in disciplinary action that may include termination, referral for criminal prosecution, and reimbursement to the Agency or to the government, for any loss or damage resulting from the violation. As with all matters involving disciplinary action, principles of fairness will apply. Any employee, officer, board member, policy member or volunteer charged with a violation of this policy will be afforded an opportunity to explain her/his actions before disciplinary action is taken.

Disciplinary action will be taken:

1. Against any employee who authorizes or participates directly in actions that are a violation of this policy.
2. Against any employee who has deliberately failed to report a violation or deliberately withheld relevant and material information concerning a violation of this policy.
3. Against any Program Manager or supervisor who attempts to retaliate, directly or indirectly, or encourages others to do so, against any employee who reports a violation of this policy.

A board member or policy member who violates this policy will be removed from his/her respective governing board. The services of a volunteer who violates this policy will be terminated.

POLICY ON SUSPECTED MISCONDUCT

Introduction

This policy communicates the actions to be taken for suspected misconduct committed, encountered, or observed by employees and volunteers.

Like all Agencies, CAPMC faces many risks associated with fraud, abuse, and other forms of misconduct. The impact of these acts collectively referred to as misconduct throughout this policy, may include, but not be limited to:

- Financial losses and liabilities
- Loss of current and future revenue and customers
- Negative publicity and damage to the Agency's good public image
- Loss of employees and difficulty in attracting new personnel
- Deterioration of employee morale
- Harm to relationships with clients, vendors, bankers, and subcontractors
- Litigation and related costs of investigations, etc.

Our Agency is committed to establishing and maintaining a work environment of the highest ethical standards. Achievement of this goal requires the cooperation and assistance of every employee and volunteer at all levels of the Agency.

Definition of Misconduct

For purposes of this policy, misconduct includes, but is not limited to:

1. Actions that violate the Agency's Code of Conduct (and any underlying policies) or any of the accounting and financial policies included in this manual.
2. Fraud (see below)
3. Forgery or alteration of checks, bank drafts, documents or other records (including electronic records)
4. Destruction, alteration, mutilation, or concealment of any document or record with the intent to obstruct or influence an investigation, or potential investigation, carried out by a department or agency of the federal government or by the Agency in connection with this policy.
5. Disclosure to any external party of proprietary information or confidential personal information obtained in connection with employment with or service to the Agency.
6. Unauthorized personal or other inappropriate (non-business) use of equipment, assets, services, personnel or other resources.
7. Acts that violate federal, state, or local laws or regulations.
8. Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services to the Agency. Exception: unsolicited gifts with a nominal value of \$25.00 or less.
9. Impropriety of the handling or reporting of money in financial transactions.

10. Failure to report known instances of misconduct in accordance with the reporting responsibilities described herein (including tolerance by supervisory employees of misconduct of subordinates).

Fraud is further defined to include, but not be limited to:

- Theft, embezzlement, or other misappropriation of assets (including assets of or intended for the Agency, as well as those of our clients, subcontractors, vendors, contractors, suppliers, and others with whom the Agency has a business relationship)
- Intentional misstatements in the Agency's records, including intentional misstatements of accounting records or financial statements
- Authorizing or receiving payment for goods not received or services not performed
- Authorizing or receiving payments for hours not worked
- Forgery or alteration of documents, including but not limited to checks, timesheets, contracts, purchase orders, receiving reports

CAPMC prohibits each of the preceding acts of misconduct on the part of employees, officers, executives, volunteers and others responsible for carrying out the Agency's activities.

Reporting Responsibilities

All employees, officers, board members, policy members and volunteers are responsible for immediately reporting suspected misconduct to their supervisor, Chief Financial Officer, Finance Committee, or the Executive Director. When supervisors have received a report of suspected misconduct, they must immediately report such acts to their manager, the Chief Financial Officer, the Human Resources Director, the Executive Director, or the Board Chairperson. Individuals may also anonymously report suspected misconduct by contacting the telephone hotline that can be accessed 24 hours per day, 365 days per year. The phone number is (877) 453-7244.

Whistleblower Protection

The Agency will consider any reprisal against a reporting individual an act of misconduct subject to disciplinary procedures. A "reporting individual" is one who, in good faith, reported a suspected act of misconduct in accordance with this policy, or provided to a law enforcement officer any truthful information relating to the commission or possible commission of a federal offense or any other possible violation of the Agency's Code of Conduct/Ethics.

Reporting Individual Protections

A reporting individual may disclose suspected misconduct to a member of management or other employee of CAPMC, who has investigative responsibilities. The reporting individual may not be discharged, demoted, or otherwise discriminated against for reporting misconduct the individual reasonably believes is suspected misconduct as described in the Definition of Misconduct section of this manual.

An employee who discovers or suspects fraudulent activity may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the Finance Committee or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is "I am not at liberty to discuss this matter."

The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the Agency's legal counsel or the Finance Committee.

See additional information in CAPMC's Personnel Policies and Procedures manual.

Reporting Procedure

If an employee of CAPMC has a reasonable belief that an employee or the Agency has engaged in any action that violates any applicable law, or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, the employee is expected to immediately report such information by following the procedures as detailed in the personnel handbook.

Investigative Responsibilities

Due to the sensitive nature of suspected misconduct, supervisors and managers should not, under any circumstances, perform any investigative procedures.

The Human Resources Director has the primary responsibility for investigating suspected misconduct involving employees below the Executive Director. The Human Resources Director shall provide a summary of all investigative work to the Board of Directors.

The Finance Committee has the primary responsibility for investigating suspected misconduct involving the Executive Director, as well as board members and officers. However, the Finance Committee may request the assistance of the Chief Financial Officer in any such investigation. Investigations into suspected misconduct will be performed without regard to the suspected individual's position, length of service, or relationship with the Agency.

In fulfilling its investigative responsibilities, the Finance Committee shall have the authority to seek the advice and/or contract for the services of outside firms, including but not limited to law firms, CPA firms, forensic accountants and investigators, etc.

Members of the investigative team (as authorized by the Finance Committee) shall have free and unrestricted access to all Agency records and premises, whether owned or rented, at all times. They shall also have the authority to examine, copy and remove all or any portion of the contents (in paper or electronic form) of filing cabinets, storage facilities, desks, credenzas and computers without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of an investigation into suspected misconduct or related follow-up procedures.

The existence, the status or results of investigations into suspected misconduct shall not be disclosed or discussed with any individual other than those with a legitimate need to know in order to perform their duties and fulfill their responsibilities effectively.

Disciplinary Action

Based on the results of investigations into allegations of misconduct, disciplinary action may be taken against violators. Disciplinary action shall be coordinated with appropriate representatives from the Human Resources Department. The seriousness of misconduct will be considered in determining appropriate disciplinary action, which may include:

- Reprimand
- Probation
- Demotion
- Termination
- Reimbursement of losses or damages
- Referral for criminal prosecution or civil action

This listing of possible disciplinary actions is for information purposes only and does not bind the Agency to follow any particular policy or procedure.

Confidentiality

The managers, Chief Financial Officer, Human Resources Director, Executive Director and the Finance Committee treat all information received confidentially. Any employee, officer, board member, policy member or volunteer who suspects dishonest or fraudulent activity will notify the Human Resources Director, Chief Financial Officer, Executive Director or the Finance Committee immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act (see “Investigative Responsibilities” section above).

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect CAPMC from potential civil liability.

Disclosure to Outside Parties

Allegations of and information related to allegations of suspected misconduct shall not be disclosed to third parties except under the provisions described in this policy (such as disclosure to outside investigators hired by the Agency to aid in an investigation).

However, all known frauds involving the Executive Director, senior management, or members of the Board of Directors, as well as all material frauds involving employees below the senior management level, shall be disclosed by the Finance Committee and to the Agency’s external auditors.

The Agency will disclose, in a timely manner, in writing to federal awarding agencies all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. (200.113 Mandatory Disclosures)

SECURITY

Fiscal Department

A lock will be maintained on the door leading into the CAPMC Fiscal Department. This door shall be closed and locked in the evenings and whenever the Fiscal Department is vacant. The key to this lock will be provided to fiscal personnel and the Executive Director, and other personnel as approved by the Executive Director. Keys will be returned when any of these individuals leave the employment of CAPMC.

CAPMC's completely blank check stock shall be stored in a locked closet in the office of the Chief Financial Officer. Access to this closet shall be by keys in the possession of the Chief Financial Officer, Executive Director, and Accountant Program Managers.

Petty cash is stored in a drawer locked with a key. The Petty Cash Custodian and the Accounting Supervisor who oversees the Petty Cash Custodian will be the only employees with keys to the petty cash drawer.

Access to Electronically Stored Accounting Data

CAPMC utilizes passwords to restrict access to accounting software and data. Only duly authorized fiscal personnel with data input responsibilities will be assigned passwords that allow access to the system. Information technology staff members are restricted from accessing accounting software. This restriction provides a critical internal control. Segregating IT from the financial software protects IT staff members from possible involvement in issues relating to accuracy of accounting records and financial reporting.

Fiscal personnel are expected to keep their passwords secret and to change their passwords as necessary. Administration of passwords shall be performed by a responsible individual independent of programming functions.

Each password enables a user to gain access to only those software and data files necessary for each employee's required duties. On an annual basis, CAPMC performs a review of accounting software users to ensure they have the appropriate access levels. Unnecessary access will be rescinded.

Storage of Sensitive Data

In addition to accounting and financial data stored in the Fiscal Department, other sensitive data, such as social security numbers of employees or clients, etc. may be stored in areas other than the Fiscal Department. Locations of sensitive data include, but are not limited to:

1. Other agency departments, such as Head Start, Human Resources, Community Services, etc.
2. Jump drives or USB drives utilized by staff members
3. Smart phones, PDAs, or other devices permitting remote access to email or network resources
4. On-line email or storage solutions, including personal email sites utilized by staff members to send information to other agencies

5. Other electronic or on-line storage devices

Therefore, the Agency:

1. Minimizes the storage of sensitive data outside the Fiscal Department by shredding documents with such data or deleting the sensitive data from documents that are stored outside the Fiscal Department whenever possible; and
2. Requires that all sensitive data that is stored in areas other than the Fiscal Department be secured in locked filing cabinets.

Further, the Agency restricts access to sensitive data to Agency employees and others with a legitimate need for such access. The Agency also requires employees to claim print jobs which contain sensitive information immediately upon printing.

Destruction of Sensitive Information

As stated earlier, all sensitive data must be securely stored and shredded when no longer needed. CAPMC will also shred all sensitive information obtained by the Agency for any reason. Shredding will be performed on a schedule determined by each department that possesses such data.

General Office Security

During normal business hours, all visitors are required to check in with the receptionist. After hours, a security code is required for access to the offices of CAPMC. Outside door keys are issued only to employees of CAPMC.

TECHNOLOGY AND ELECTRONIC COMMUNICATIONS

Purpose and Scope

The purpose of this policy is to identify guidelines for the use of CAPMC technologies and communications systems. This policy establishes a minimum standard that must be upheld and enforced by users of the Agency's technologies and communications systems.

The term "user" as used in these policies refers to employees (whether full-time, part-time or limited-term), independent contractors, consultants, and any other user having authorized access to, and using any of, the Agency's computers or electronic communications resources. Users are also directed to the Computer Systems, Internet, and Electronic Mail Communication Use and Computer Technical Support Policy 816.00.00 in the CAPMC Personnel Policies and Procedures.

Computer and electronic communications resources include, but are not limited to, host computers, file servers, stand-alone computers, laptops, PDAs, printers, fax machines, phones, online services, email systems, bulletin board systems, blogs owned by staff members where the Agency is discussed, blog comments by staff members regarding the Agency, social networking sites (Facebook, Instagram, Twitter, etc.), and all software that is owned, licensed or operated by CAPMC.

Acceptable Use of Agency Property

Use of the Agency's computers and electronic communications technologies is for program and business activities of CAPMC. These resources shall be used in an honest, ethical, and legal manner that conforms to applicable license agreements, contracts, and policies regarding their intended use. Although incidental and occasional personal use of the Agency's communications systems are permitted, users automatically waive any rights to privacy.

In addition, the information, ideas, concepts and knowledge described, documented or contained in the Agency's electronic systems are the intellectual property of CAPMC. The copying or use of the Agency's intellectual property for personal use or benefit during or after employment (or period of contract) with CAPMC is prohibited unless approved in advance by the Executive Director.

All CAPMC information, records, and data are subject to restrictions imposed by the Health Insurance Portability and Accountability Act of 1996 (HIPAA), the Gramm-Leach Bliley Act of 1999, and the Sarbanes-Oxley Act of 2002, as well as all other data management restrictions resulting from local, state, federal, and international laws.

All hardware (laptops, computers, monitors, mice, keyboards, PDAs, printers, telephones, fax machines, etc.) issued by CAPMC is the property of the Agency and should be treated as such. Users may not physically alter or attempt repairs on any hardware at any time. Users must report any problems with hardware to the Network Administrator or the IT Help Desk Support Technician.

Password Security

Passwords are the initial defense in the protection of CAPMC information from unauthorized access. Passwords on all CAPMC systems are subject to the following:

1. Users are responsible for safeguarding their login passwords. Passwords may not be shared, printed, or stored online.
2. Users should not leave their computers unattended without logging off.
3. If a user suspects that the secrecy of their password has been compromised, they should report this to the Network Administrator immediately and initiate a password change request.
4. Passwords should not be displayed or concealed in the employee's work area.
5. Passwords should be complex and should not be your son's or daughter's name, etc. It is recommended that the password be at least seven characters long and a combination containing upper and lower case letters, numbers and special symbols, such as dollar sign [\$], pound sign [#], etc.

Confidentiality

All information about individuals, families or Agencies served by CAPMC is confidential. No information may be shared with any person or Agency outside CAPMC without the prior written approval of the individual, family or Agency.

Email Communications

The Agency may communicate with its customers, vendors and clients via email. Email is not a secure or private communications mechanism, nor should employees treat it that way. Sensitive or confidential information should not be sent via e-mail over the Internet without password protection or encryption.

Employees should exercise care in the use of email and in the handling of email attachments. If an email is from someone you do not know, or if you were not expecting an attachment, do not open it, and delete it. The user should contact the Network Administrator for assistance if there are questions as to the validity of the message and attachment.

Anti-Virus Controls

The Agency maintains current anti-virus controls on its computer systems. This includes servers and personal computers. The system will automatically download and distribute virus signature updates to all systems. The anti-virus software is monitored by the Network Administrator. Weekly file system scans of all systems are conducted automatically.

Users are prohibited from disabling or altering the configuration of the anti-virus software. Users are also required to report any suspicious activity on their computers to the Network Administrator. This activity includes, but is not limited to: cursor or mouse moving on its own, hard drive thrashing without user input, uncharacteristically slow performance, a change in behavior of the system, etc.

Disposal of Computer Equipment

CAPMC will run "file-shredding" software on all electronic media, including computer hard drives, prior to disposing of computer equipment. This software should perform low-level formatting or use a "wipe" utility that follows the Department of Defense (DOD) standard 5220.22. The software overwrites all areas of the computer's hard drive in a manner that makes it impossible for subsequent

users to retrieve any of the data on the hard drive. This procedure shall be performed by CAPMC's Network Administrator.

Copyrighted Information

Use of CAPMC electronic communication systems to copy, modify, or transmit documents, software, information or other materials protected by copyright, trademark, patent or trade secrecy laws, without obtaining prior written permission from the owner of such rights in such materials, is prohibited.

Download / Installation of Software

The installation of new software without the prior approval of Network Administrator is prohibited. If an employee desires to install any new programs, written permission should first be obtained. Software should not be downloaded from the Internet. This is a common mechanism for the introduction of computer viruses. If Internet-based software is needed, the Network Administrator should be contacted to perform the download and testing of the application prior to installation.

Other Prohibited Uses

Other prohibited uses of the Agency's communications systems include, but are not limited to:

1. Engaging in any communication that is discriminatory, defamatory, pornographic, obscene, racist, and sexist or that evidences religious bias, or is otherwise of a derogatory nature toward any specific person, or toward any race, nationality, gender, marital status, sexual orientation, religion, disability, physical characteristic, or age group.
2. Browsing, downloading, forwarding and/or printing pornographic, profane, discriminatory, threatening or otherwise offensive material from any source including, but not limited to, the Internet.
3. Engaging in any communication that is in violation of federal, state or local laws.
4. Proselytizing or promoting religious beliefs or tenets.
5. Campaigning for or against any candidate for political office or any ballot proposal or issue.
6. Sending, forwarding, redistributing or replying to "chain letters."
7. Using unauthorized passwords to gain access to another user's information or communications on the Agency's systems or elsewhere.
8. Advertising, solicitation or other commercial, non-programmatic use.
9. Knowingly introducing a computer virus into the communications systems or otherwise knowingly causing damage to the systems.
10. Using the systems in a manner that interferes with normal business functions in any way, including but not limited to, streaming audio from the Internet during business hours, stock tickers, Internet gaming, installing unauthorized software, etc.

11. Excessive personal use of technologies that preempts any business activity or interferes with Agency's productivity.
12. Sending email messages under an assumed name or obscuring the origin of an email message sent or received.

Disciplinary Action for Violations

CAPMC requires all users to adhere to this policy. Violations of this policy will result in disciplinary action, which could include termination of employment or cancellation of contracts.

Reporting of Suspected Violations

Suspected violations of these policies should be immediately and confidentially reported to your immediate supervisor. If you prefer not to discuss it with your supervisor, you may contact the Executive Director, the Human Resources Director, the Chief Financial Officer or any member of the Finance Committee. Individuals may also anonymously report suspected misconduct by contacting the telephone hotline that can be accessed 24 hours per day, 365 days per year. The phone number is (877) 453-7244.

CAPMC reserves the right to install programs that monitor employee use of the Internet and electronic communications systems, and to act on any violations of these policies found through use of such programs. CAPMC further reserves the right to examine any and all electronic communications sent or received by employees via the Agency's electronic communications systems.

GENERAL LEDGER AND CHART OF ACCOUNTS

Introduction

The general ledger is the collection of all asset, liability, net assets, revenue and expense accounts. It is used to accumulate all financial transactions and is supported by subsidiary ledgers that provide details for certain accounts. The general ledger is the foundation for the accumulation of data and production of reports.

Chart of Accounts Overview

The chart of accounts is the framework for the general ledger system and the basis for the accounting system. The chart of accounts consists of account titles and account numbers assigned to the titles. General ledger accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense, and gain and loss account.

CAPMC's chart of accounts is comprised of five types of accounts:

1. Assets
2. Liabilities
3. Net Assets
4. Revenues
5. Expenses

Each account number shall be preceded by a three-digit fund number and a one-digit phase code, object code and followed by a site and component code, if applicable.

Distribution of Chart of Accounts

All CAPMC employees involved with account coding or budgetary responsibilities will be issued a current chart of accounts, or the section of the chart of accounts applicable to their program. As the chart of accounts is revised, an updated copy of the chart of accounts shall be promptly distributed to these individuals.

Control of Chart of Accounts

The Chief Financial Officer monitors and controls the chart of accounts, including all account maintenance, such as additions and deletions. Any additions or deletions of accounts must be approved by the Chief Financial Officer, who ensures that the chart of accounts is consistent with the Agency's structure of CAPMC and meets the needs of each division and department.

Account Definitions

General Ledger
Account Range

Category Definition

1000 - 1999

Assets

Assets are probable future economic benefits obtained or controlled by the Agency as a result of past transactions or events. Assets are classified as current assets, fixed assets, contra-assets, and other assets.

Current assets are assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Some examples are cash, temporary investments, and receivables that will be collected within one year of the statement of financial position date.

Fixed assets (property and equipment) are tangible assets with a useful life of more than one year that are acquired for use in the operation of the Agency and are not held for resale.

Contra-assets are accounts that reduce asset accounts, such as accumulated depreciation and reserves for uncollectible accounts receivable.

Other assets include long-term assets that are assets acquired without the intention of disposing them in the near future. Some examples are security deposits, property and long-term investments.

2000 – 2999

Liabilities

Liabilities are probable future sacrifices of economic benefits arising from present obligations of the Agency to transfer assets or provide services to other entities in the future as a result of past transactions or events. Liabilities are classified as current or long-term

Current liabilities are probable sacrifices of economic benefits that will likely occur within one year of the date of the financial statements or which have a due date of one year or less. Common examples of current liabilities include accounts payable, accrued liabilities, short-term notes payable, and deferred revenue.

Long-Term Liabilities are probable sacrifices of economic benefits that will likely occur more than one year from the date of the financial statements. An example is the non-current portion of a mortgage loan.

3000 - 3999 **Net Assets**

Net Assets is the difference between total assets and total liabilities.

4000 - 4999 **Revenues**

Revenues are inflows or other enhancements of assets, or settlements of liabilities, from delivering or producing goods, rendering services, or other activities that constitute an Agency's ongoing major or central operations. Revenues include grants received from government agencies, private foundations and corporations, and contributions received from donors.

Gains are increases in net assets from peripheral or incidental transactions and from all other transactions and other events and circumstances affecting the Agency except those that result from revenues.

Losses are decreases in net assets from peripheral or incidental transactions and from all other transactions and other events and circumstances affecting the Agency except those that result from expenses.

Gains or losses occur when CAPMC sells a fixed asset or writes off as worthless a fixed asset with remaining book value.

5000 - 9999 **Expenses**

Expenses are outflows or other activities using assets, or incurrences of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute CAPMC's ongoing major or central operations.

Changes to the Chart of Accounts

The Chief Financial Officer shall approve additions to, deletions from, or any other changes to the standard chart of accounts.

Fiscal Year of Agency

CAPMC shall operate on a fiscal year that begins on July 1 and ends on June 30. Any changes to the fiscal year of the Agency must be ratified by majority vote of CAPMC's Board of Directors. Prior approval may be required from the Internal Revenue Service (IRS).

Accounting Estimates

CAPMC utilizes numerous estimates in the preparation of its interim and annual financial statements. Some of those estimates include:

1. Allowance for doubtful accounts, uncollectible receivables
2. Amount of obsolete inventory
3. Useful lives and residual value of property and equipment
4. Fair market values of investments
5. Fair market values of donated assets
6. Values of contributed services
7. Cost allocation calculations
8. Allocations of certain indirect costs
9. Allocations of time/salaries

The Chief Financial Officer will reassess, review, and approve all estimates yearly. All key conclusions, bases, and other elements associated with each accounting estimate shall be documented in writing. All material estimates, and changes in estimates from one year to the next, shall be disclosed to the Finance Committee and the external audit firm.

Journal Entries

All general ledger entries that do not originate from a subsidiary ledger shall be supported by journal vouchers (Form 15) or other documentation, including an explanation of each such entry. Examples of such journal entries are:

1. Recording of noncash transactions
2. Corrections of posting errors
3. Nonrecurring accruals of income and expenses

Certain journal entries, called recurring journal entries, occur in every accounting period. These entries may include, but are not limited to:

1. Depreciation of fixed assets
2. Amortization of prepaid expenses
3. Accruals of recurring expenses
4. Amortization of deferred revenue

Recurring journal entries shall be supported by a schedule associated with the underlying asset or liability account or, in the case of short-term recurring journal entries or immaterial items, a journal voucher.

All journal entries prepared by Accounting Technicians not originating from subsidiary ledgers shall be authorized by the Accounting Supervisor, Chief Financial Officer or Accountant Program Managers by initialing or signing the entries. The Accountant Program Managers will prepare and post general journal entries, but Chief Financial Officer's approval is not required. The Chief Financial Officer will review the monthly journal entry log by initialing or signing. Adequate documentation will be maintained to support all general journal entries and accounting transactions.

ADMINISTRATION OF FEDERAL AND OTHER GRANT AWARDS

Definitions

CAPMC may receive financial assistance from a donor/grantor agency through the following types of agreements:

Grant: A financial assistance award given to the Agency to carry out its programmatic purpose.

Contract: A mutually binding legal agreement where the Agency agrees to provide supplies or services and the funder agrees to pay for them.

Cooperative Agreement: A legal agreement where the Agency implements a program with the direct involvement of the funder.

Throughout this manual, federal assistance received in any of these forms will be referred to as a federal "award."

Preparation and Review of Proposals

Individual departments are responsible for preparing proposals for projects that the department intends to pursue. However, all proposals shall be reviewed by the Chief Financial Officer prior to submission to government agencies or other funding sources. Final proposals shall be reviewed and approved by the Board of Directors and the Executive Director. Head Start or Migrant Head Start Policy Councils and Committees must approve the Head Start/Early Head Start/Migrant Head Start grant application prior to its submission.

Post-Award Procedures

After an award has been made, the following steps shall be taken:

1. Verify the specifications of the grant or contract. The Fiscal Department shall review the terms, time periods, award amounts and expected expenditures associated with the award. A *Catalog of Federal Domestic Assistance (CFDA)* number shall be determined for each award, if applicable. All reporting requirements under the contract or award shall be summarized.
2. Create new general ledger account numbers (or segments). New accounts shall be established for the receipt and expenditure categories in line with the grant or contract budget.
3. Gather documentation. See the following section "Document Administration", for details.

Compliance with Laws, Regulations and Provisions of Awards

CAPMC recognizes that as a recipient of grant funds, the Agency is responsible for compliance with all applicable laws, regulations, and provisions of contracts and grants. To ensure that the Agency meets this responsibility, the following policies apply with respect to every grant or contract received directly or indirectly from an agency:

1. For each grant award, the Program Manager within the department will be responsible for administering the award.
2. Each Program Manager should attend training, if available, on grant management prior to the beginning the award. It is recommended that Program Managers attend refresher/update courses on grant management periodically.
3. The Program Manager shall take the following steps to identify all applicable laws, regulations, and provisions of each grant and contract:
 - a. Read each award and understand the key compliance requirements and references to specific laws and regulations.
 - b. Review *2 CFR Part 200 Appendix XI, Compliance Supplement* (updated annually) published by the Office of Management and Budget (OMB) for compliance requirements unique to the award and for compliance requirements common to all federal awards.
 - c. Review the section of the *Catalog of Federal Domestic Assistance (CFDA)* applicable to the award.
 - d. The Program Manager will communicate grant requirements to those who will be responsible for carrying them out, or impacted by them.
4. The Fiscal Department shall forward copies of applicable laws and regulations to the Program Manager (such as OMB Circulars, pertinent sections of compliance supplements, and other regulations).
5. The Program Manager and/or the Fiscal Department shall identify and communicate any special changes in policies and procedures necessitated by federal awards as a result of the review of each award.
6. The Program Manager shall take all reasonable steps necessary to identify applicable changes in laws, regulations, and provisions of contracts and grants. Steps taken in this regard shall include, but not be limited to, reviewing subsequent grant and contract renewals, reviewing annual revisions to *2 CFR Part 200 Appendix XI, Compliance Supplement* and communications with the awarding agency personnel.
7. The Chief Financial Officer shall inform the independent auditors of applicable laws, regulations, and provisions of contracts and grants. The Chief Financial Officer or Program Manager shall also communicate known instances of noncompliance with laws, regulations, and provisions of contracts and grants to the auditors.

Document Administration

For each grant/award received by CAPMC from a federal, state, or local government agency, a master file of documents applicable to the award shall be prepared and maintained. The responsibility for assembling each master file shall be designated to the Accountant Program Manager assigned to the program. The Program Manager should forward the necessary documents to the Fiscal Department.

The master file assembled for each government award should include the following documents (including originals of all documents received from the awarding agency);

1. Copy of the initial application for the award and corresponding budget
2. All correspondence to and from the awarding agency post-application, leading up to the award
3. The final, approved budget and program plan, after making any modifications
4. The grant agreement and any other documents associated with the initial making of the award, including any grant updates and modifications.
5. Copies of pertinent laws and regulations, including awarding agency guidelines, associated with the award
6. Subsequent grant modifications (financial and programmatic)
7. Copies of program and financial reports
8. Subsequent correspondence to/from the awarding agency
9. Results of any monitoring visits conducted by the awarding agency, including resolution by CAPMC of any findings arising from such visits
10. Correspondence and other documents resulting from the closeout process of the award.

Close Out of Federal and Non-Federal Awards

CAPMC shall follow the close out procedures described in *2 CFR 200.343-345, Closeout* and in the grant agreements as specified by the granting agency. CAPMC and all subrecipients shall liquidate all obligations incurred under the grant or contract within 90 days of the end of the grant or contract agreement, unless prior approval is received from the granting agency, or other specified time period for non-federal or delegate agency grant awards.

SUBRECIPIENTS

Making of Subawards

From time to time, CAPMC may find it practical to make subawards of federal funds to other Agencies. All subawards in excess of the simplified acquisition threshold shall be subject to the conflict of interest policies described in a preceding section. In addition, all subrecipients must be approved in writing by the federal awarding agency and agree to the subrecipient monitoring provisions described in the next section.

CAPMC is required to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward to determine the appropriate monitoring. Evaluations may include such facts as (2 CFR Part 200.331(b)):

- The subrecipient's prior experience with the same or similar subawards;
- The results of previous audits including whether or not the subrecipient receives a Single Audit, and the extent to which the same or similar subaward has been audited as a major program;
- Whether the subrecipient has new personnel or new or substantially changed systems; and
- The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives federal awards directly from a federal awarding agency).

In addition, CAPMC should obtain the following documents from all new subrecipients:

1. Articles of Incorporation
2. Bylaws or other governing documents
3. Determination letter from the IRS (recognizing the subrecipient as exempt from income taxes under IRC section 501(c)(3))
4. Last three years' Forms 990 or 990-EZ, including all supporting schedules and attachments (also Form 990-T, if applicable)
5. Copies of the last three years' audit reports and management letters received from subrecipient's independent auditor (including all reports associated with audits performed in accordance with OMB Circular A-133, if applicable)
6. Copy of the most recent internally-prepared financial statements and current budget
7. Copies of reports of government agencies (Inspector General, state or local government auditors, etc.) resulting from audits, examinations, or monitoring procedures performed in the last three years

Monitoring of Subrecipients

When CAPMC utilizes federal funds to make subawards to subrecipients, CAPMC is subject to a requirement to monitor each subrecipient in order to provide reasonable assurance that subrecipients are complying, in all material respects, with laws, regulations, and award provisions applicable to the program.

In fulfillment of its obligation to monitor subrecipients, the following policies apply to all subawards of federal funds made by CAPMC to subrecipients:

The following required information will be provided to all subrecipients:

1. Federal Award Identification.
 - a. Subrecipient name (which must match registered name in DUNS);
 - b. Subrecipient's DUNS number;
 - c. Federal Award Identification Number (FAIN);
 - d. Federal Award Date;
 - e. Subaward Period of Performance Start and End Date;
 - f. Amount of Federal Funds Obligated by this action;
 - g. Total Amount of Federal Funds Obligated to the subrecipient;
 - h. Total Amount of the Federal Award;
 - i. Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
 - j. Name of Federal awarding agency, pass-through entity, and contact information for the awarding official;
 - k. Catalogue of Federal Domestic Assistance (CFDA) Number and Name. CAPMC must identify the dollar amount made available under each federal award and the CFDA number at time of disbursement;
 - l. Indirect cost rate for the federal award (including if the de minimis rate is charged per §200.414 Indirect (F&A) costs.
2. All requirements imposed by CAPMC on the subrecipient so that the federal award is used in accordance with federal statutes, regulations and the terms and conditions of the federal award.
3. Any additional requirements that CAPMC imposes on the subrecipient in order for CAPMC to meet its own responsibility to the federal awarding agency including identification of any required financial and performance reports.
4. An approved federal recognized indirect cost rate negotiated between the subrecipient and the federal government or, if no such rate exists, either a rate negotiated between CAPMC and the subrecipient, or a de minimis indirect cost rate as defined in §200.414 Indirect Costs.
5. A requirement that the subrecipient permit CAPMC and auditors to have access to the subrecipient's records and financial statements as necessary for CAPMC to meet the monitoring requirements of 2 CFR Part 200.
6. Appropriate terms and conditions concerning closeout of the subaward.
7. Subawards shall require that subrecipient employees responsible for program compliance obtain appropriate training in current grant administrative and program compliance requirements.
8. Subawards shall require that subrecipients submit financial and program reports to CAPMC on a monthly basis.
9. CAPMC will follow up with all subrecipients to determine whether all required audits have been completed. CAPMC will cease all funding of subrecipients failing to meet the requirement to undergo an audit in accordance with 2 CFR Part 220.501. For subrecipients that properly obtain an audit in accordance with 2 CFR Part 200.501, CAPMC shall obtain

and review the resulting audit reports for possible effects on CAPMC's accounting records or audit.

10. CAPMC shall assign one of its employees the responsibility of monitoring each subrecipient on an ongoing basis, during the period of performance by the subrecipient. This employee will establish and document, based on her/his understanding of the requirements that have been delegated to the subrecipient, a system for the ongoing monitoring of the subrecipient.
11. Ongoing monitoring of subrecipients will vary from subrecipient to subrecipient, based on the nature of work assigned to each. However, ongoing monitoring activities may involve any or all of the following:
 - a. Regular contacts with subrecipients and appropriate inquiries regarding the program.
 - b. Reviewing programmatic and financial reports prepared and submitted by the subrecipient and following up on areas of concern.
 - c. Monitoring subrecipient budgets.
 - d. Performing site visits to the subrecipient to review financial and programmatic records and assess compliance with applicable laws, regulations, and provisions of the subaward.
 - e. Offering subrecipients technical assistance where needed.
 - f. Maintaining a system to track and follow up on deficiencies noted at the subrecipient in order to assure that appropriate corrective action is taken.
 - g. Establishing and maintaining a tracking system to assure timely submission of all reports required of the subrecipient.
12. Documentation shall be maintained in support of all efforts associated with monitoring of subrecipients.
13. In connection with any subrecipient that has been found to be out of compliance with provisions of its subaward with CAPMC, responsive actions by the Agency shall be determined by the Chief Financial Officer. Such actions may consist of any of the following actions:
 - a. Increasing the level of supporting documentation that the subrecipient is required to submit to CAPMC on a monthly or periodic basis.
 - b. Requiring that subrecipient prepare a formal corrective action plan for submission to CAPMC.
 - c. Requiring that certain employees of the subrecipient undergo training in areas identified as needing improvement.
 - d. Requiring documentation of changes made to policies or forms used in administering the subaward.
 - e. Arranging for on-site (at the subrecipient's office) oversight on a periodic basis by a member of CAPMC fiscal or program staff.
 - f. Providing copies of pertinent laws, regulations, federal agency guidelines, or other documents that may help the subrecipient.
 - g. Arranging with an outside party (such as CAPMC's own independent auditors) for periodic on-site monitoring visits.
 - h. Reimbursing after-the-fact, and not provide advances.
 - i. Requiring prior review and approval for each disbursement and all out-of-area travel.
 - j. As a last resort, terminating the subaward relationship and seeking an alternative.

POLICIES ASSOCIATED WITH REVENUES AND CASH RECEIPTS

REVENUE

Revenue Recognition Policies

CAPMC receives revenue from several types of transactions. Revenue from each of these types of transactions is recognized in the financial statements in the following manner:

1. **Grant income** - Monthly accrual based on incurrence of allowable costs (for cost-reimbursement awards) or based on other terms of the award (for fixed price, unit-of-service, and other types of awards).
2. **In-Kind Contributions or Non-Federal Share** – Recognized as income when received. (See below the section titled “Cost Sharing and Matching”).
3. **Program Income** – Defined as gross income generated by a supported activity or earned as a result of an award and may include refunds and other applicable credits, and is recognized as a reduction in expenditures in the period in which it is received.
4. **Contributions** - Recognized as income when received, unless accompanied by donor-imposed restrictions or conditions. All pledges, bequests and endowments shall be recognized in conformity with GAAP. (See the next section on contribution income).
5. **Fee-for Service Income** – Recognized as income when services are rendered unless collection of amounts due is in question. In this case, revenue is recognized when payments are received.
6. **Interest income** – monthly accrual based on when it was earned.

Immaterial categories of revenue may be recorded on the cash basis of accounting (i.e., recorded as revenue when received) as deemed appropriate by the Chief Financial Officer.

Definitions

The following definitions shall apply with respect to the policies described in this section:

Contribution – An unconditional transfer of cash or other assets to the Agency, or a settlement or cancellation of the Agency's liabilities, in a voluntary nonreciprocal transfer by another entity or individual.

Condition – A donor-imposed stipulation that specifies a future and uncertain event whose occurrence or failure to occur gives the promisor a right of return of the assets it has transferred to the Agency or releases the promisor from its obligation to transfer its assets. In practical terms, this means a donor has imposed some type of stipulation other than a purpose or time period stipulation (which is defined as a restriction below) and that condition has some degree of uncertainty as to whether or not it will

occur, and if the condition is not met, the Agency is not entitled to the contribution. Conditions may or may not be within the control of the Agency.

Restriction – A donor-imposed stipulation that specifies a use for the contributed asset that is either limited to a specific future time period or is more specific than the broad limits resulting from the nature of the Agency, the environment in which it operates, and the purposes specified in the Articles of Incorporation and Bylaws. Restrictions on the use of an asset may be temporary or permanent.

Nonreciprocal Transfer – A transaction in which an entity incurs a liability or transfers assets to CAPMC without directly receiving value in exchange.

Promise to Give – A written or oral agreement to contribute cash or other assets.

Exchange Transaction – A reciprocal transaction in which CAPMC and another entity each receive and sacrifice something of approximately equal value.

COST SHARING AND MATCHING (IN-KIND)

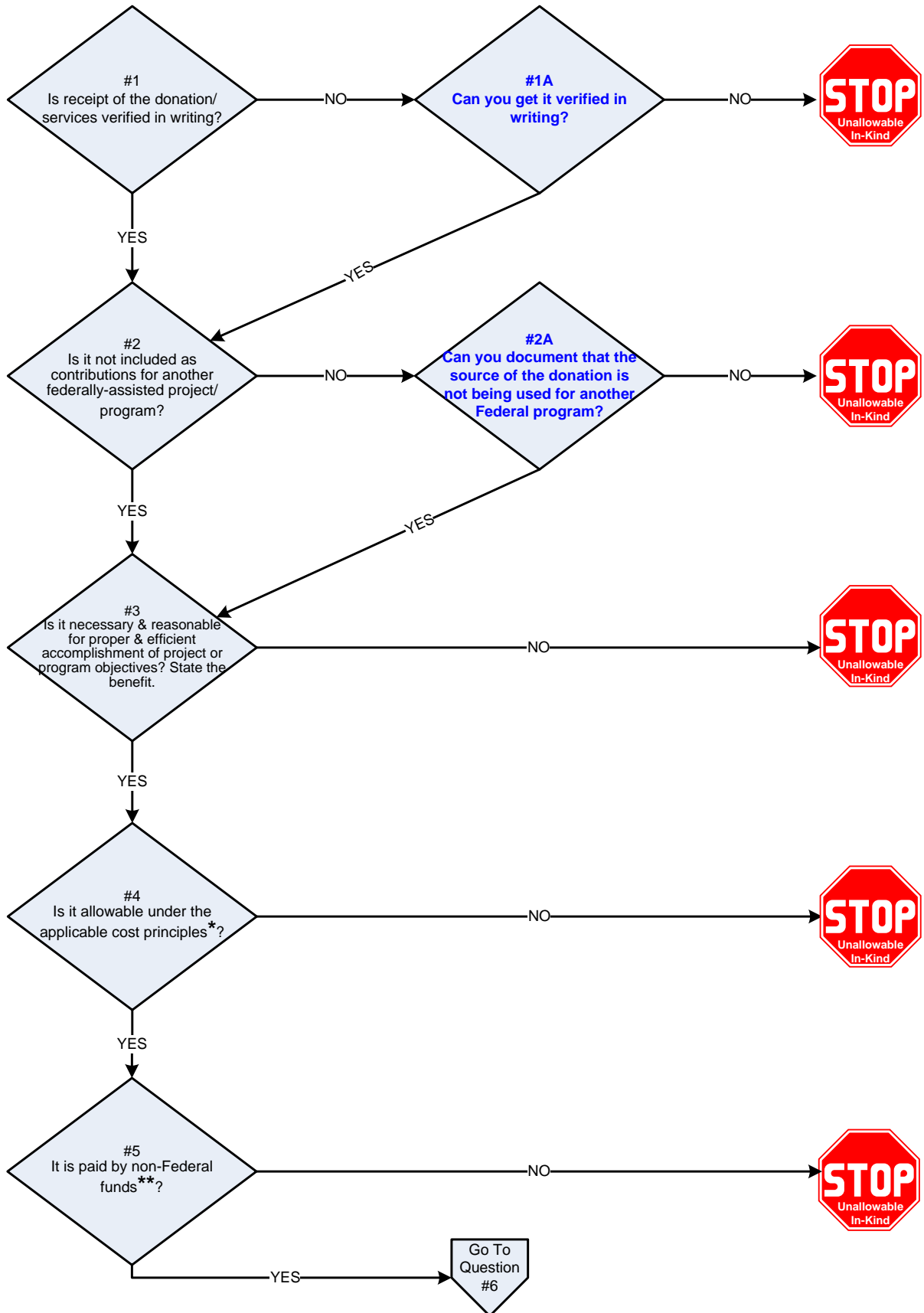
Overview

CAPMC values contributed services and property that are to be used to meet a cost sharing or matching requirement at their fair market values at the time of contribution, unless award documents or granting agency regulations identify specific values to be used. CAPMC shall claim contributions as meeting a cost sharing or matching requirement of a federal award only if all of the following criteria are met:

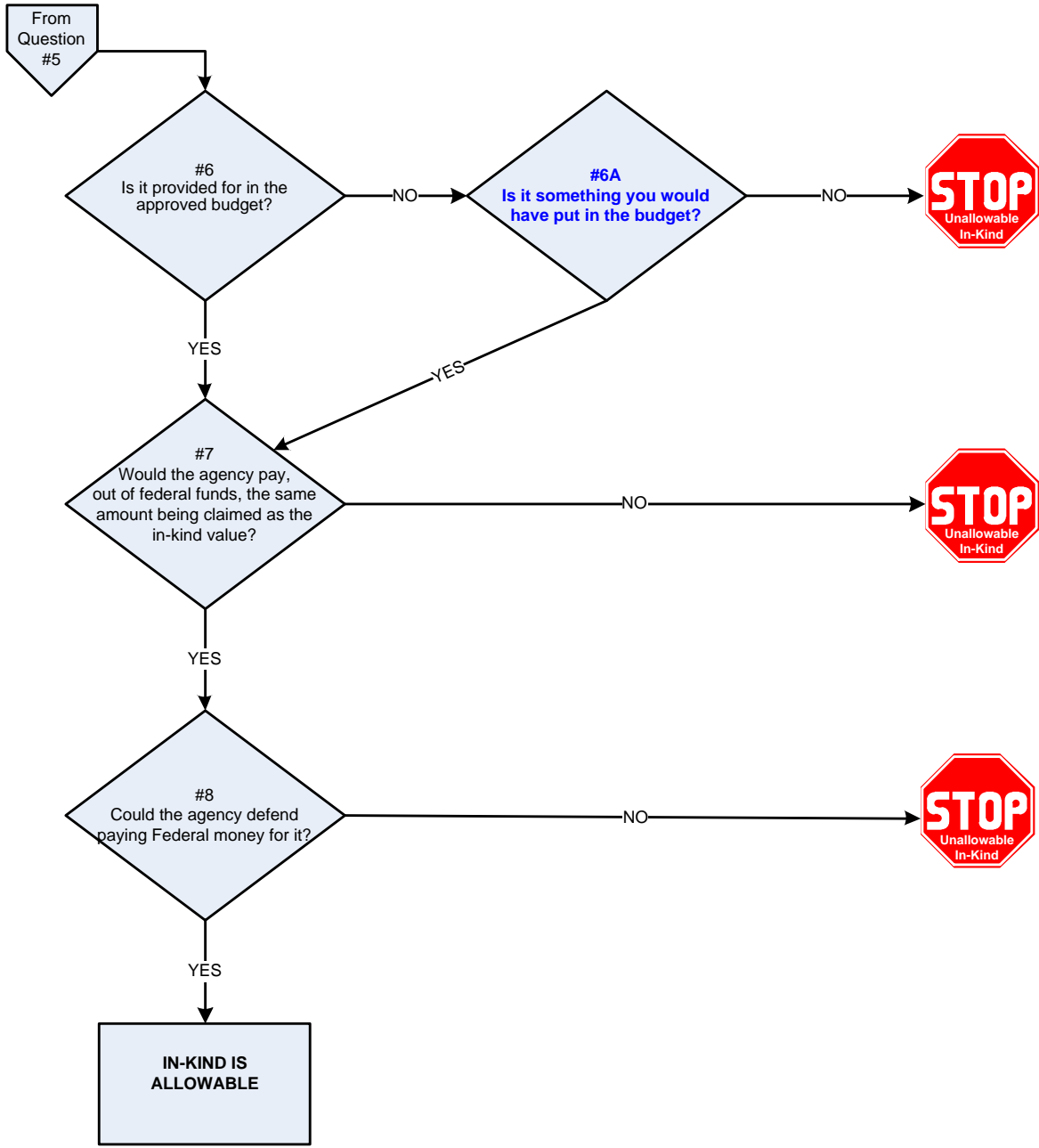
1. They are verifiable from CAPMC records.
2. They are not included as contributions (or match) for any other federally-assisted project or program.
3. They are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
4. They are allowable under federal cost principles, *2 CFR Part 200 Subpart E, Cost Principles*.
5. They are not paid by the federal government under another award, except where authorized by federal statute to be used for cost sharing or matching.
6. They are provided for in the approved budget when required by the federal awarding agency.
7. They conform to all provisions of federal administrative regulations, *2 CFR Part 200 Subpart D, Post Federal Awards Requirements*.
8. In the case of donated space, (or donated use of space), the space is subject to an independent appraisal performed by a certified appraiser as defined by *2 CFR Part 200.306(i) (1)* to establish its value.

The following flowchart should be used to determine the allowability of In-Kind.

In-kind Allowability Flowchart



1.



* 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

** Except where authorized by Federal statute to be used for cost sharing or matching:

Determinations have been made on a case-by-case basis on whether Federal funds from other programs are allowable match for an ACF program. These determinations are based on specific requirements of ACF programs and language in applicable statutes. Specifically:

1. USDA funds are of Federal origin and, therefore, cannot be counted as match.
2. Bureau of Indian Affairs - Indian Self-Determination and Education Assistance Act (P.L. 93-638, as amended). The Act authorizes the use of funds for matching purposes as long as the identified use is specifically related to the approved grant activities.
3. Title XX Social Services Block Grant funds are considered to be Federal funds and, therefore, may not be used as match for ACF programs.
4. Expenditure of funds from the Housing and Community Development Act of 1974, P.L. 93-383 may count as allowable match for a Head Start program for renovation of a building. The determination is dependent on whether or not the Head Start grant is included as part of the "Community Development Program," as required by the Housing and Community Development Act. (Grants Administration Manual, Section 3.05.408(b)(1-4))

Valuation and Accounting Treatment

In-Kind typically falls into one of the following categories:

- Cash
- Space, buildings, land and equipment
- Volunteer time and services
- Supplies

The following sections discuss the valuation and accounting treatment for each category.

Cash

- CAPMC shall recognize cash contributions as In-Kind income in the period in which they are spent on allowable program costs.
- Any discounts received on goods or services are recognized as In-Kind only if such discounts are not available to the general public. Discounts taken as In-Kind should be supported by a letter from the vendor stating that it is providing these discounts in support of the program.

Space, Buildings, Land and Equipment

Buildings and Land

If the purpose of the contribution is to assist the Agency in the acquisition of equipment, building, or land, the total value of the donated property may be claimed as matching with prior approval of the awarding agency.

If the purpose of the donation is to support activities that require the use of equipment, buildings or land, depreciation may be claimed as matching, unless the awarding agency has approved using the full value as match.

Equipment, buildings or land are valued at its fair market value as determined by an independent certified real property appraiser. Information on the date of donation and records from the appraisal will be maintained in a property file. CAPMC strives to utilize current and accurate fair market values so the Agency will update the independent appraisal for donated space every four years.

Space

- Will be assessed at the fair rental value of comparable space as established by an independent certified real property appraisal of comparable space and facilities in a privately-owned building in the same locality
- Information on the date of donation and records from the appraisal will be maintained in a property file
- If less than an arms-length transaction, will be valued based in actual allowable costs to occupy the facility (e.g. repairs and maintenance, insurance, etc.) not to exceed fair market value.

Volunteer Time and Services

Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor will be included in In-Kind if the services are an integral and necessary part of the program. Examples of contributed services received and recorded as income and expense by CAPMC include Head Start instructional aides, janitorial and maintenance services.

Volunteer services will be valued at rates consistent with those paid for similar work in the Agency. For skills not found in the Agency, rates will be consistent with those paid for similar work in our labor market. Rates should include gross hourly wages plus fringe benefits calculated based on fringe benefits received by employees in similar positions, or on agency average.

Volunteers must possess qualifications and perform work requiring those skills in order to be valued at greater than an unskilled labor rate.

CAPMC requires volunteers to document and account for their contributed time in a manner similar to the timekeeping system followed by employees. Each program that uses volunteers will provide the volunteers a sign-in sheet which collects the following information:

- Date service was performed
- Volunteer name
- Hours donated (time in and out)
- Service provided
- Signature of volunteer

The employee who receives the contribution will verify and sign the contribution vouchers. Once all of the In-Kind is verified by the program department, the vouchers and summary documents will be delivered to the Fiscal Department monthly so they can be tallied, valued, and recorded as In-Kind in the accounting records.

Supplies

Donated supplies must be used in the program and shall be valued at fair market value at the time of donation. Supplies can be counted as match only if the program would have purchased such items with federal funds.

In-Kind Match Forms

CAPMC staff should utilize the most applicable form. Some examples of forms are the “Cash, Supplies, Equipment, Space In-Kind Contribution Receipt Voucher (Form 16), “I Am Helping My Child Succeed” (Form 17) or the “Making A Difference Sign-In Sheet” (Form 18). Employees should consult with their Program Manager for the forms to be utilized by their department and/or program.

GIFT ACCEPTANCE

Overview

A gift/contribution is consideration given to the Agency for which the donor receives no direct benefit and requires nothing in exchange (it is nonreciprocal) other than assurance that the intent of the contribution will be honored by CAPMC. Two broad principles apply to all gifts given to the Agency:

1. A gift shall not be accepted that is not in the charitable interest of the donor, considering the donor's financial situation and philanthropic interests, as well as tax, legal, and other relevant factors.
2. A gift shall not be accepted unless there is a reasonable expectation that acceptance of the gift shall ultimately benefit CAPMC.

CAPMC will not accept any donations that imply endorsement of businesses, products or services. Donor businesses may not use CAPMC's name for promotion of any product or service.

Categories of Gifts

Gifts to the Agency are classified into two categories, based on the level of risk associated with acceptance of the gift.

Gifts of **marginal risk** include the following:

- Cash and cash equivalents (e.g., certificates of deposit)
- Gifts of securities actively traded on a U.S. public market (e.g., publicly-traded stocks, mutual funds, corporate and government bonds, etc.)
- Personal property with a fair value of less than \$5,000 (new or used)

Gifts of the preceding three categories shall be considered to be of marginal risk only if they are either unrestricted or restricted to one specific, existing CAPMC program.

Gifts of **greater-than-marginal risk** include the following:

- Any gift requiring the acceptance of a restriction that:
 - is not clearly identifiable with an existing program of CAPMC
 - would require the addition or modification of a CAPMC program
 - would not be consistent with the mission of CAPMC
 - would not be consistent with CAPMC's tax-exempt purpose under IRC section 501(c)(3)
 - would require the reclassification of net assets without donor restrictions to net assets with donor restrictions
 - would violate any federal, state, or local law or regulation, or
 - would result in excessive control to the donor, or anyone designated by the donor, over the subsequent use of the contributed asset.
- Any gift from a donor involved in businesses or activities that may be deemed to be inconsistent with the mission of CAPMC

- Personal property with a fair value of \$5,000 or more (new or used)
- Real property (either an outright gift of property or the donated use of such property)
- Non-publicly-traded securities (e.g., ownership interests in privately-held businesses, partnerships, etc.)
- Charitable remainder trusts
- Charitable lead trusts
- Conditional promises to give/pledges
- Unusual items or items of questionable value (including works of art, animals, historic artifacts, memorabilia, etc.)
- Life insurance
- Notification of the intent to give noncash assets through a bequest

Gift Acceptance Procedures

Gifts of marginal risk may be accepted by the Program Manager or Chief Financial Officer without any further review and approval. Gifts of greater-than-marginal risk may be accepted only after review and approval of both the Chief Financial Officer and the Executive Director. This review and approval shall be documented.

It is also the policy of CAPMC to liquidate all gifts of publicly-traded securities within ten days of receipt unless it is determined by the Chief Financial Officer that holding the securities as an investment of the Agency would be fiscally prudent, appropriate, and consistent with the Agency's investment policies.

CONTRIBUTIONS ACCOUNTING

Overview

CAPMC shall accept charitable contributions of all types of assets from any type of donor, with the following exceptions:

1. Contributions of non-liquid assets or assets possessing legal or other characteristics rendering the asset difficult to sell or convert to liquid assets, as determined by the Chief Financial Officer, unless approved by the Executive Director and the Board of Directors;
2. Contributions with donor-imposed restrictions that provide excessive control to the donor over future uses of the donated asset(s), as determined by the Chief Financial Officer;
3. Contributions with donor-imposed restrictions that violate or involve uses that go beyond the Agency's current mission statement and tax-exempt purpose, as determined by the Chief Financial Officer; and
4. Contributions from donors involved in businesses or activities that are deemed inconsistent with CAPMC's mission, as determined by the Executive Director.

Distinguishing Contributions from Exchange Transactions

CAPMC receives income in the form of contributions, revenue from exchange transactions, and income from activities with characteristics of both contributions and exchange transactions. CAPMC shall consider the following criteria, and any other relevant factors, in determining whether income will be accounted for as contribution income, exchange transaction revenue, or both:

1. CAPMC's intent in soliciting the asset, as stated in the accompanying materials;
2. The expressed intent of the entity providing resources to CAPMC (i.e., does the resource provider state that its intent is to support CAPMC's programs or that it anticipates specified benefits in exchange);
3. Whether the method of delivery of the asset is specified by the resource provider (exchange transaction) or is at the discretion of CAPMC (contribution);
4. Whether payment received by CAPMC is determined by the resource provider (contribution) or is equal to the value of the assets/services provided by CAPMC, or the cost of those assets plus a markup (exchange transaction);
5. Whether there are provisions for penalties (due to nonperformance) beyond the amount of payment (exchange transaction) or whether penalties are limited to the delivery of assets already produced and return of unspent funds (contribution); and
6. Whether assets are to be delivered by CAPMC to individuals or Agencies other than the resource provider (contribution) or whether they are delivered directly to the resource provider or to individuals or Agencies closely connected to the resource provider.

Donor Privacy

CAPMC respects the privacy of its donors and also recognizes that donors wish to be connected to the Agency. CAPMC uses donor information to notify them of information, plans and activities. Donor information is shared with staff, board members, volunteers and consultants on a “need-to-know” basis.

CAPMC does not share its donor list with any third party unless donor permission has been granted. Requests to remain anonymous will be honored.

Recognition of Contribution Income (GAAP)

CAPMC shall recognize contribution income based on the following factors:

1. Unconditional contributions of assets (cash, property, etc.) shall be recognized as income upon receipt of the asset by the Agency.
2. Unconditional promises to contribute assets shall be recognized as income upon receipt of clear communication of the promise from the donor or the donor’s legal representative (e.g., trustee, attorney, etc.). See additional guidelines in the next section.
3. Conditional contributions and conditional promises to give shall be recognized as income upon the satisfaction of the condition.
4. Contributed services shall be recognized as income only to the extent that the contributed services possess either one of the following characteristics:
 - a. The service creates or enhances a non-financial asset (e.g., land, buildings, intangible assets, etc.).
 - b. The service requires a specialized skill, it is provided by an individual possessing that skill, and the service is one that would typically need to be purchased if it had not been contributed to the organization.

All noncash contribution income received shall be recorded at fair value. (See policy below.)

Contribution income shall be classified as unrestricted, temporarily restricted, or permanently restricted in accordance with the definitions and guidelines described earlier.

Valuation of Noncash Contributions

As stated in the preceding section, all noncash contributions of assets shall be recorded at their fair value as of the date of the gift. Fair values used in accounting for donated assets shall be determined by the Agency, not by the donor, although in some cases a value may have been provided by a donor. (See subsequent policies associated with IRS Form 8283.)

The determination of the fair value of donated assets shall be determined as follows:

1. For contributions of publicly-traded securities, fair value shall be determined by the Chief Financial Officer based on a Web-based search (using e.g., E*Trade, etc.) of the closing price of the security on the date that the security was transferred to CAPMC (in addition, a printout of this Web search shall be retained in the accounting department’s records for future reference and substantiation of this procedure.

2. For contributions of personal property, fair value shall be determined by the Program Manager, using appropriate public records (price lists for new assets, other guides for used assets) subject to the review and approval of the Chief Financial Officer. Valuation documentation must be retained.
3. For contributions of real property, fair value shall be determined by an appraisal performed by an independent appraiser hired by CAPMC.
4. For contributions of all other assets, fair value shall be determined by the Chief Financial Officer.

For contributed services that meet the previously described criteria for recording, the fair value of the services shall be determined by multiplying the hours worked by each volunteer, as documented on the Agency's Volunteer Time Sheet, by an applicable hourly rate. The applicable hourly rate shall be determined by Fiscal Department and shall generally be equal to an estimate of an hourly wage rate plus estimated employee benefit costs or an hourly rate typically charged by external contractors possessing the skills provided by the volunteer.

All determinations of hourly rates used to value contributed services shall be reviewed, documented, and approved by the Chief Financial Officer.

Unconditional Promises to Give

- Unconditional promises to give shall be recorded as assets and increases in temporarily restricted net assets (contribution income) in the period that CAPMC receives communication of the promise.
- Unconditional promises to give that are to be collected within one year shall be recorded at their face value, less any reserve for uncollectible promises, as estimated by management.
- Unconditional promises to give that are collectible over time periods in excess of one year shall be recorded at their discounted net present value.
- Accretion of discount on such promises to give shall be recorded as contribution income in each period leading up to the due date of the promise to give. The interest rate that shall be used in calculating net present values of unconditional promises to give is the risk-free rate of return available to CAPMC at the time the Agency receives a promise from a donor, considering the dollar amount of the promise and the time period of the promise (e.g., for promises of less than \$100,000, the Agency shall generally use the interest rate applicable to certificates of deposit for the same approximate duration available from its bank.
- When the final time or use restriction associated with a contributed asset has been met, a reclassification between temporarily restricted and unrestricted net assets shall be recorded.

Conditional Promises to Give

The Agency shall not record an asset or contribution income for any conditional promise to give. However, the Agency shall maintain a record of such conditional promises to give and monitor these gifts for purposes of identifying when the condition associated with each such promise has been satisfied. As noted below, this schedule shall also be used in connection with preparing the Agency's footnote disclosures associated with contributions.

Receipt of Donations

Upon receipt, all monetary donations will be processed according to the Cash Receipts policies contained in this manual. Information on restriction of gifts shall be communicated to the Fiscal Department so the gift can be recorded and governed according to the wishes of the donor.

Receipts and Disclosures

CAPMC and its donors are subject to certain disclosure and reporting requirements imposed under the Internal Revenue Code and the underlying regulations. To comply with those rules, CAPMC shall adhere to the following guidelines with respect to contributions received by the Agency.

The Program Department shall provide a receipt to the donor for every separate contribution received. All receipts shall include the following information:

1. The amount of cash received and/or a description (but not an assessment of the value) of any noncash property received;
2. A statement of whether CAPMC provided any goods or services to the donor in consideration, in whole or in part, for any of the cash or property received, and
3. If any goods or services were provided to the donor by CAPMC, a description and good faith estimate of the value of those goods or services.

When CAPMC receives cash in excess of \$75, or noncash property with a value in excess of \$75, as part of a quid pro quo transaction, the Agency shall follow additional disclosure procedures. For purposes of this paragraph, a "quid pro quo transaction" is one in which a payment received by CAPMC is made both as a contribution and as a payment for goods or services provided by the donee organization. In such instances, CAPMC shall provide to the donor a receipt stating that only the amount contributed in excess of the fair market value of the goods or services provided by CAPMC may be deducted as a charitable contribution. The receipt shall also include a good-faith estimate of the fair market value of the goods or services provided to the donor by CAPMC.

IRS rules provide for certain exceptions to the preceding disclosure rules applicable to quid pro quo transactions. Hence, CAPMC shall not provide receipts when it receives cash or property in excess of \$75 in any of the following circumstances:

1. The goods provided to the donor during 2018 bear CAPMC's name or logo and have an aggregate cost of \$10.80 or less and the donor gave the Agency at least \$54.00.
2. The goods provided to the donor in 2018 have a fair market value equal to no more than 2% of the contribution or \$108, whichever is less.
3. The gift received by CAPMC resulted from the Agency's fund-raising appeal that included articles worth no more than \$10.80, as well as a request for contributions and a statement that the recipient may keep the article even if a contribution is not made.

The preceding thresholds are adjusted for inflation by the IRS on an annual basis. Inflation adjustments subsequent to 2018 are incorporated into this policy manual by reference. Contact the Chief Financial Officer for the current thresholds.

All estimates of the fair market value of goods or services provided by CAPMC shall be prepared by the Fiscal Department.

CAPMC complies with all current federal and state rules regarding solicitation and collection of charitable contributions, whether specifically addressed in this manual or not, as well as all future revisions to those rules.

IRS Form 8283. Noncash Charitable Contributions

In certain instances, CAPMC may be requested to sign a Form 8283 (section b, Part IV) by a donor who has made a material contribution (over \$5,000) of noncash assets to the Agency. The signature of an organization official on Form 8283 signifies an acknowledgment of the description of the donated asset and the date of the gift. It does NOT represent any level of certification of or agreement to the valuation of the gift that has been assigned by the donor or the donor's appraiser, but it does serve to inform CAPMC of the value intended to be deducted by the donor, which is useful in connection with the subsequent filing of Form 8282. (See the next section for the policies regarding Form 8282.)

Any Form 8283 presented by a donor for signature by CAPMC shall be reviewed, along with the donated asset and any relevant documentation pertaining to the asset's description and condition, by the Chief Financial Officer, who shall have final responsibility for agreeing or disagreeing with the donor's description of the asset and for signing the Form 8283.

The Chief Financial Officer shall retain a copy of any Form 8283 that has been signed for subsequent tracking of the donated asset. (See related policy below.)

IRS Form 8282. Donee Information Return

When CAPMC subsequently sells assets that have been contributed to it, the filing of a Form 8282 may be required. Among the exceptions from filing Form 8282 are subsequent sales of assets contributed to the Agency more than three years before the sale, and sales of assets that when contributed had a fair value of \$5,000 or less, as evidenced by the Form 8283 presented to the Agency by the donor at the time of the gift.

Form 8282 is not required with respect to donated assets that are consumed or distributed in fulfillment of the Agency's tax-exempt mission.

Responsibility for tracking donated assets and determining whether filing Form 8282 is required is assigned to Chief Financial Officer. It is the policy of CAPMC to file such forms in a timely manner (within 125 days of the sale). Upon completion of a Form 8282 by the Chief Financial Officer, the form shall be reviewed and signed by the Executive Director. Delivery of the form to IRS shall be done by mail, performed by the Chief Financial Officer.

A Form 8282 shall also be prepared and filed if CAPMC transfers a donated asset to another charitable nonprofit organization (subject to the same exceptions as described above). In such cases, the Form 8282 shall be filed with IRS within 125 days of the transfer and a copy of the Form 8282 shall be provided to the successor nonprofit organization within 15 days of filing the Form 8282 with the IRS, along with a copy of the original Form 8283 received from the donor.

Disclosures of Promises to Give

As stated earlier, CAPMC shall record an asset and an increase in net assets for unconditional promises to give. In addition, in connection with its annual financial statements, CAPMC shall prepare a schedule of unconditional promises to give that discloses the annual amounts to be collected in each of the next five fiscal years, and a total amount due thereafter, less the amount representing interest as a result of discounting long-term promises to give to net present value.

In connection with conditional promises to give, which shall not be recorded on the financial statements, CAPMC shall nonetheless prepare a similar schedule of future payments for disclosure in the Agency's annual financial statements.

Fund-Raising Events

The Agency shall maintain a record that tracks each special fund-raising event sponsored by the Agency. The Accountant Program Manager shall be responsible for maintaining this record, with assistance from the Program Manager. The following information shall be tracked on an event-by-event basis for purposes of possible disclosure in the Agency's annual Form 990 information return with the IRS:

1. Description and location of the event (including an indication of whether any type of gaming activities took place in connection with the event).
2. Total gross proceeds received in connection with the event.
3. Portion of the proceeds considered to be a contribution (equal to the amount received less the fair value of any benefits provided to donors).
4. Total costs of the event.
5. Portion of the costs attributable to direct donor benefits (i.e., the cost of any benefits provided to donors, such as the cost of a meal provided to attendees at a fund-raiser).
6. Portion of the total costs associated with:
 - a. Rent or facility costs
 - b. Cash prizes, if any
 - c. Noncash prizes, if any
 - d. Food and beverages
 - e. Entertainment
 - f. Fees paid to (or retained by) an outside fund-raiser
7. The percentage of the overall labor effort involved in the event that was contributed by volunteers (this schedule should show total hours associated with paid employees/contractors and total hours associated with volunteer efforts).
8. The names and addresses of any outside fund-raiser used in connection with the event.
9. An indication of whether any outside fund-raiser ever took custody, even temporarily, of funds raised for CAPMC in connection with any fund-raising event.

In addition to the preceding information, if any fund-raising activities of CAPMC include gaming (e.g., bingo, pull tabs, or any other type of gaming), the Agency shall maintain records of the following:

1. Total compensated and total uncompensated (volunteer) labor hours associated with each event.
2. The name and address of the person or company responsible for running the Agency's gaming activities, as well as a copy of their license to conduct gaming activities.
3. Documentation indicating the percentage of gaming activity operated in the Agency's facility vs. an outside facility.
4. If the Agency utilizes a third party to operate gaming activities, a record shall be kept of the total proceeds of the gaming activity and the amount retained by the third-party operator as its compensation.

If the Agency engages in, or plans to engage in, gaming activities, the Chief Financial Officer shall first research and obtain any and all required licenses or permits.

In addition, for any fund-raising or gaming activity operated by a third party, where the third party collects or maintains custody of funds paid by attendees, the Agency shall first gain an understanding of the internal controls of the third party, including the third party's processes for receiving and securing funds and whether individuals employed by the third party are bonded. The Chief Financial Officer shall conduct or arrange for this internal control evaluation.

State Registrations

It is the policy of CAPMC to register in California if the Agency's fund-raising activities would result in a requirement to register. Determination of California's registration requirements shall be with the Chief Financial Officer, who may consult outside advisors in making such determinations.

Once registered, the Chief Financial Officer shall ensure that subsequent periodic filing requirements are met. The Chief Financial Officer may delegate the preparation of such periodic state filings to an Accountant Program Manager, subject to the review and approval of the Chief Financial Officer.

Credit Card Donations

For donations made by credit card through the Agency's website, the following procedures will be followed:

1. Charges will be processed by PayPal, an outside service provider.
2. On a monthly basis, CAPMC's IT Application Analyst downloads a report with the donations, if any, and provides a copy to the Accounting Supervisor.
3. The report will be used to reconcile the bank statement and record revenue into the accounting system with a cash receipts adjustment.

BILLING/INVOICING POLICIES

Overview

The Agency's primary sources of revenue are:

- Reimbursement grants – billed monthly, or as funders require, based on allowed, incurred expenses
- Fee-for-service income – billed according to contract requirements based on number of units of services provided
- Private grants – funds are usually received once funding is approved. Financial expenditure reports, if required, are submitted as requested by funding sources.
- Donations/Contributions – may be solicited or unsolicited.

Other lesser sources of income such as transportation fees and childcare fees will be collected and recorded when the services are provided.

Responsibilities for Billing and Collection

CAPMC's Fiscal Department is responsible for the invoicing of funding sources and the collection of outstanding receivables. (Note: Cash receipts, credit memo, and collection policies will be discussed in subsequent sections.)

Billing and Financial Reporting

CAPMC strives to provide management, staff and funding sources with timely and accurate financial reports applicable to all awards. These reports include monthly and cumulative expenditures, a project budget, and a balance remaining column.

CAPMC shall prepare and submit financial reports as specified by the financial reporting clause of each grant or contract award document. Preparation of these reports shall be the responsibility of the Accountant Program Managers, subject to review and approval by Chief Financial Officer.

The following policies shall apply to the preparation and submission of billings to federal and other agencies under awards made to CAPMC:

1. The Agency will request reimbursement after expenditures have been incurred, unless an award specifies another method.
2. CAPMC will strive to minimize the time between receipt and disbursement of grant funds by issuing payments within 24 hours of receipt of such funds. When CAPMC is a delegate agency for a federal award, it is the responsibility of the grantee to monitor compliance to ensure that it is in conformance with any applicable policies.
3. Each award normally specifies a particular billing cycle. Therefore, a schedule is established for each grant and contract to ensure that reimbursement is made on a timely basis along with any other reporting that is required in addition to the financial reports.

4. Requests for reimbursement of award expenditures will use the actual amounts as posted to the general ledger as the source for all invoice amounts, with the exception of the indirect cost allocation which may need to be calculated as it may not be posted as of that point in time.
5. All financial reports required by each award will be prepared and filed on a timely basis. To the extent CAPMC's year-end audit results in adjustments to amounts previously reported to agencies, revised reports shall be prepared and filed in accordance with the terms of each award.

CAPMC shall maintain separate billing records in addition to the official general ledger accounting records. Billing records shall be reconciled to the general ledger on a periodic basis.

At the time invoices (requests for reimbursement) are prepared, revenue and accounts receivable shall be recorded on the books of CAPMC by the Accountant Program Manager or Chief Financial Officer.

If an award authorizes the payment of cash advances to CAPMC, the Chief Financial Officer may require that a request for such an advance be made. Upon receipt of a cash advance, CAPMC shall reflect deferred revenue equal to the advance. As part of the periodic invoicing process, the deferred revenue shall be reduced, and revenue recognized, in an amount equal to the allowable costs incurred for that period.

Cash Drawdowns of Advances of Federal Funds

Cash drawdowns of advances from federal agencies shall be made periodically in conjunction with the accounts payable and payroll schedule, based on need. All federal funds shall be deposited into an interest-bearing cash account under the cash receipts policies and procedures described in this manual.

Where CAPMC is the grantee, the Agency utilizes a reimbursement method rather than an advance of federal funds so the disbursements occur before receipt of federal funds. There may be an exception to this when the funding source routinely provides advances. CAPMC requires that federal funds will be disbursed within 24 hours of receipt using the following process:

1. On Friday, checks are printed, signed, and disbursed in accordance with cash disbursement policies.
2. On a periodic basis following any Friday check run, a print out of financial statement expenditures will be prepared and compared to the cash drawdown to date.
3. The Chief Financial Officer draws down the cash required to reimburse CAPMC.

In instances where CAPMC is the delegate agency for a federal award, it is the responsibility of the grantee to monitor its conformance with this requirement.

Accounts Receivable Entry Policies

Individuals independent of the cash receipts function shall post customer invoices, credit adjustments, and other adjustments to the accounts receivable subsidiary ledger.

Classification of Income and Net Assets

All income received by CAPMC is classified as "unrestricted," with the exception of the following:

1. Grants and other awards received from government agencies or other grantors, which are classified as temporarily restricted.
2. Special endowments received from donors requesting that these funds be permanently restricted for specific purposes.

From time to time, CAPMC may raise other forms of contribution income which carry stipulations that the Agency utilize the funds for a specific purpose or within a specified time period identified by the donor of the funds. When this form of contribution income is received, CAPMC shall classify this income as Temporarily Restricted income.

As with all Temporarily Restricted net assets, when the restriction associated with a contribution has been met (due to the passing of time or the use of the resource for the purpose designated by the donor), CAPMC will reclassify the related net assets from "Temporarily Restricted" to "Unrestricted" in its Statement of Financial Position and reflect this reclassification as an activity in its Statement of Activities.

From time-to-time, the CAPMC Board of Directors may determine that it is appropriate to set funds aside for specific projects. Such funds shall be classified as "unrestricted," labeled "Board-Designated," and reported as a separate component of unrestricted net assets.

CASH RECEIPTS

Overview

Cash (including checks payable to the Agency) is the most liquid asset of the Agency. Therefore, it is the objective of CAPMC to establish and follow the strongest possible internal controls in this area.

Processing of Checks and Cash Received in the Mail

The following procedures will be followed:

- All cash and checks received by mail shall be forwarded to the Assistant to the Executive Director, who will record the cash receipts in triplicate on the cash receipt summary (Form 6). Most of the Agency's cash receipts are in the form of checks. The Assistant to the Executive Director is not involved in the accounts receivable or accounts payable process.
- In the event that cash receipts are received at remote locations or collected by departments, the receiving department will prepare a receipt in triplicate for the payee. The cash and checks will be delivered to the Assistant to the Executive Director along with a copy of the receipt. Interoffice mail envelopes should not be utilized for cash receipts. Additionally, a copy of the payee receipts should be forwarded to the Accountant Program Manager responsible for the program.
- The Assistant to the Executive Director will prepare cash receipts on a daily basis, unless the total amount received is less than \$5,000, but at least once a week. Undeposited checks and cash shall be stored in a locked box and kept in a secure area until hand delivered to the Chief Financial Officer. Such cash will not be used as petty cash or to make change.
- After reviewing and initialing the cash receipts, the Chief Financial Officer will forward the checks/cash and cash receipts intact to the Accounting Technician for deposit.
- In the event that the Assistant to the Executive Director is absent or on leave, the Executive Director will bring the cash and checks received by mail to the Human Resource Department. The Program Assistant/Clerk Typist II will prepare the cash receipt summary since this individual is not involved in the accounts receivable or accounts payable process.
- A deposit slip is prepared in duplicate by the Accounting Technician from the cash/checks received and compared to the daily receipts listing for discrepancies.
- Deposits are prepared and taken to the bank with 24 hours of receipt and a bank deposit receipt is obtained which is attached to cash receipt summary upon return from the bank.
- The Accounting Supervisor who oversees the cash management compares the cash receipt summary to the bank deposit receipt and also logs the deposit in a manually kept binder.
- The cash receipt summary along with copies of all checks and supporting documentation will be forwarded to the Accountant Program Manager, who will assign the proper general ledger account on the cash receipts summary.

Endorsement of Checks

All checks received that are payable to the Agency shall immediately be restrictively endorsed by the individual who prepares the cash receipt summary. The restrictive endorsement shall be a stamp that includes the following information:

1. For Deposit Only
2. CAPMC

3. The bank name
4. The bank account number of CAPMC

Cash Receipts – Employee Vending Machine

CAPMC provides a vending machine at the main office location for the convenience of its employees, clients, and visitors. The vending machine operations are the responsibility of the staff in the Fiscal Department. A separate account has been established in the accounting software system to record the cash receipts from sale of products, costs of goods for resale, sales tax liabilities, and net proceeds. The vending machine will be serviced on a weekly basis and the cash deposited as prescribed in the preceding section. The reconciliation of the cash collected and the product sold will be retained in the Fiscal Department.

On a periodic basis, at the direction of the Board of Directors, the profits may be donated to a non-profit organization such as one of its signature “giving back programs,” i.e. Relay for Life and Children’s Hospital, or used by the Agency for non-allowable grant funded or unfunded projects.

Timeliness of Bank Deposits

Bank deposits will be made on a daily basis, unless the total amount received for deposit is less than \$5,000. In no event shall deposits be made less frequently than weekly. In the event the Fiscal Department does not receive a cash receipt summary at the end of the workweek, the Chief Financial Officer will email the Executive Director and the Assistant to the Executive Director as a reminder. Undeposited checks and cash shall be maintained in a locked box and kept in a secure area until deposited. Such cash will not be used as petty cash or to make change.

Credit Card Receipts

CAPMC accepts credit card donations through PayPal, an outsourcing payment processing company. When donors wish to make payment via credit card, they will be directed to CAPMC’s website. See Credit Card Donations within the Contributions Accounting section of this manual.

Reconciliation of Deposits

On a monthly basis, the Accounting Supervisor who does not prepare the initial cash receipts listing or bank deposit, shall reconcile the listings of receipts to bank deposits on the monthly bank statement.

Additionally, Accountant Program Managers, who do not prepare the initial cash receipts listing or bank deposits, will reconcile the anticipated revenues for their respective grant/contract funds with actual recorded revenue. Any discrepancies by either the Accounting Supervisor or the Accountant Program Managers shall be immediately investigated.

Control Grid – Cash Receipts

CAPMC strives to maintain adequate segregation of duties in its income and cash receipts functions. The following table illustrates how responsibilities have been assigned. In this table, personnel are identified as follows:

- A. Chief Financial Officer
- B. Accountant Program Manager (1)
- C. Accountant Program Manager (2-5)
- D. Accounting Technician (1)
- E. Accounting Technician (2)
- F. Accounting Supervisor
- G. Assistant to the Executive Director

Duties	A	B	C	D	E	F	G
Produces invoice to bill funding source		X	X				
Prepares JV to record A/R and revenue		X	X				
Initial receipt of funds							X
Restrictively endorses checks							X
Prepares initial record of funds collected							X
Reviews cash receipt summary	X						
Prepares deposit slip				X			
Takes deposit slip to bank				X			
Assigns G/L account codes to cash receipt summary		X					
Enters payments in cash receipt system					X		
Initial receipt and review of electronic bank statement	X						
Reconciles bank statement						X	
Reconciles A/R with general ledger		X	X				
Reviews and follows up on old A/R	X	X	X				

RECEIVABLE MANAGEMENT

General

Grants receivable represent amounts that have been billed under various agency contracts but not collected as of the date of the financial statements. All grants receivable represent amounts owed by federal, state, and local government agencies.

Grants Receivable Monitoring and Recognition

CAPMC records grants receivable and income as follows:

1. Upon billing the granting agency, grants receivable and grants revenue will be recorded. CAPMC records grants receivable and grants revenue as it is earned and billed during the year. If a cash advance is received, the deferred revenues will be reduced and grant revenues will be recognized in an amount equal to the expenses incurred for that period. The Accountant Program Managers and the Chief Financial Officer are responsible for monitoring budget-to-actual expenditures throughout the grant year, and will meet monthly with Program Manager to discuss grant fiscal results.
2. During the year, when cash is received for expenses incurred, the grants receivable is reduced.

In order to comply with GAAP requirements, at the end of the fiscal year, the remaining deferred amount will offset the remaining receivable, and advance will be recorded as deferred revenue

Accounts Receivable Monitoring and Reconciliations

On a monthly basis, the Fiscal Department will reconcile the accounts receivable general ledger. Accountant Program Managers will review and investigate any old, uncollected accounts receivable.

From time to time, credits against accounts receivable from transactions other than payments will occur. Examples of other credits include returned products and adjustments for billing errors.

POLICIES ASSOCIATED WITH EXPENDITURES AND DISBURSEMENTS **(Revised and Approved by Board of Directors – 10/10/2019)**

PURCHASING POLICIES AND PROCEDURES

Overview

THE POLICIES DESCRIBED IN THIS SECTION APPLY TO ALL PURCHASES MADE BY CAPMC.

CAPMC requires the practice of ethical, responsible, and reasonable procedures related to purchasing, agreements and contracts, and related forms of commitment. The policies in this section describe the principles and procedures that all staff shall adhere to in the completion of their designated responsibilities.

The goal of these procurement policies is to ensure that materials and services are obtained in an effective manner and in compliance with the provisions of applicable federal and non-federal statutes and grant requirements.

Responsibility for Purchasing

All Head Start Directors and Program Managers or their designees shall have the authority to initiate purchases on behalf of their department, within the guidelines described herein. Program Managers shall inform the Fiscal Department of all individuals that may initiate purchases or prepare purchase orders.

The Fiscal Department shall be responsible for processing purchase orders. The Chief Financial Officer has approval authority over all purchases and contractual commitments, and shall make the final determination on any proposed purchases where budgetary or other conditions may result in denial.

All Head Start Directors and Program Managers are responsible for ensuring that purchases for their departments meet the cost guidelines. Purchases must be allowable, allocable and reasonable in order to be charged to the appropriate grant award.

Code of Conduct in Purchasing

Ethical conduct in managing the Agency's purchasing activities is essential. Staff must always be mindful that they represent the Board of Directors and share a professional trust with other staff and funding sources.

- Staff shall discourage the offer of, and decline, individual gifts or gratuities of value in any way that might influence the purchase of supplies, equipment, and/or services.
- Staff shall notify their immediate supervisor if they are offered such gifts.
- No officer, board member, employee, or agent shall participate in the selection or administration of a contractor if a real or apparent conflict of interest would be involved. Such a conflict would arise if an officer, board member, employee or agent, or any member of his/her immediate

family, his/her spouse/partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the vendor selected.

- Officers, board members, employees, and agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from vendors or parties to sub-agreements.
- Unsolicited gifts of a nominal value of \$25 or less may be accepted.

Conflict of Interest

All CAPMC staff and Board members responsible for procurement decisions are bound by the provisions of the Agency's Conflict of Interest policy described in a preceding section. Please refer to that section for definitions of "interested persons", reporting responsibilities, resolution to conflicts, and disciplinary action for violations.

Competition

In order to promote open and free competition, purchasers will:

- Be alert to any internal potential conflicts of interest.
- Be alert to any noncompetitive practices among contractors that may restrict, eliminate or restrain trade.
- Not permit contractors who develop specifications, requirements or proposals to bid on such procurements.
- Award contracts to bidders whose product/service is most advantageous in terms of price, quality, and other factors, with past service being a factor if all other considerations are equal.
- Issue solicitations that clearly set forth all requirements to be evaluated.
- Reserve the right to reject any and all bids when it is in the Agency's best interest.
- Not give preference to state or local geographical areas unless such preference is mandated by federal statute.
- "Name brand or equivalent" description may be used as a means to define the performance or requirements.

Non-Discrimination Policy

All vendors/contractors who are the recipients of Agency funds, or who propose to perform any work or furnish any goods under agreements with CAPMC, shall agree to these important principles:

1. Contractors will not discriminate against any employee or applicant for employment because of race, religion, color, sexual orientation or national origin, except where religion, sex, or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the contractors.
2. Contractors agree to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause. Notices, advertisement and solicitations placed in accordance with federal law, rule, or regulation shall be deemed sufficient for meeting the intent of this section.

Procurement Procedures

The following are CAPMC's procurement procedures:

1. CAPMC shall avoid purchasing items that are not necessary or duplicative for the performance of the activities, programs and services required by its contracts and grant awards.
2. Where appropriate, an analysis shall be made of lease and purchase alternatives to determine which would be the most economical and practical procurement. This analysis should only be made when both lease and purchase alternatives are available to the program.
3. Purchasers are encouraged to enter into state and local inter-governmental or inter-entity agreements where appropriate for procurement of use of common or shared goods and services.
4. Purchasers are encouraged to use federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs. To search for federal excess and surplus property, go to www.gsa.gov and enter "how to purchase excess property" in the website search field for more information.
5. Documentation of the cost and price analysis associated with each procurement decision, including contract modifications, in excess of the simplified acquisition threshold (\$250,000) shall be retained in the procurement files pertaining to each federal and non-federal award. CAPMC must make independent estimates before receiving bids or proposals in connection with procurements in excess of \$250,000.
6. All pre-qualified lists of persons, firms or products which are used in acquiring goods and services must be current and include enough qualified sources to ensure maximum open and full competition.
7. CAPMC will maintain records sufficient to detail the history of procurement, including:
 - a. Rationale for the method of procurement;
 - b. Selection of contract type;
 - c. Contractor selection or rejection; and
 - d. The basis for the contract price.
8. CAPMC shall make all procurement files available for inspection upon request by any awarding agency.
9. CAPMC shall not utilize the cost-plus-a-percentage-of-costs method of contracting.

All staff members with the authority to approve purchases will receive a copy of and be familiar with 2 *CFR Part 200.400 - 475, Cost Principles*.

Procurement Thresholds and Authorizations Limits

All completed purchase order requests must be signed by the preparer and approved by the Program Manager or Head Start Director. The following table lists required approval levels, solicitation, and documentation:

Amount of Purchase	Required	Required Solicitation	Required
Less than \$4,750 (internal micro-purchase threshold); if purchase is \$2,000 or more and subject to Davis Bacon, make sure the bid includes prevailing wages	Program Manager or Head Start Director	At the discretion of Program Manager or Head Start Director, but using reasonable and prudent judgment. Note prevailing wage information, if applicable	Receipt signed and dated; approval by Program Manager or Head Start Director
\$4,750 and over and less than \$7,500; if purchase is \$2,000 or more and subject to Davis Bacon, make sure bid includes prevailing wages	<ul style="list-style-type: none"> • Program Manager or Head Start Director • Executive Director • Capital assets which are items of personal property > \$5,000 and a useful life > 1 year (see Property & Equipment) purchases must be approved in advance by funding source 	<ul style="list-style-type: none"> • Select prequalified vendor, or 2 oral quotes. • Note prevailing wage information, if applicable. • Funding source may still require 3 quotes for capital asset purchases 	<ul style="list-style-type: none"> • Documentation of quotes received (Form 4) • Contractor's checklist, if applicable • Receipt/invoice signed and dated; goldenrod PO
Over \$7,500 and less than or equal to \$25,000	<ul style="list-style-type: none"> • Program Manager or Head Start Director • Executive Director • Equipment purchases must be approved in advance by funding source 	<ul style="list-style-type: none"> • 3 quotes (Internet, catalog, written) • Prequalified vendor • Note prevailing wage information, if applicable 	<ul style="list-style-type: none"> • Documentation of quotes received (Form 4) • Contractor's checklist, if applicable • How the decision was made (Form 4) • Receipt/invoice signed and dated; goldenrod PO

Over \$25,000 and less than or equal to \$250,000	<ul style="list-style-type: none"> • Program Manager or Head Start Director • Executive Director • CFO 	<ul style="list-style-type: none"> • 3 written quotes • (Request for Bids or Proposals, if warranted). • Note prevailing wage information, if applicable 	<ul style="list-style-type: none"> • Documentation of written quotes received (Form 4) • Copy of RFB or RFP, if applicable, including scoring grid and bids/proposals and contract • Contractor's checklist, if applicable • How the decision was made (Form 4) Receipt/invoice signed and dated; goldenrod • PO Receipt/invoice signed and dated; contract if applicable
Over \$250,000	<ul style="list-style-type: none"> • Program Manager or Head Start Director • Executive Director • CFO • Board of Directors 	<ul style="list-style-type: none"> • 3 written bids (Request for Bids or Request for Proposals required). • Sealed bids should be used when decision will be made on the basis of price and price related factors. 	<ul style="list-style-type: none"> • Copy of RFB or RFP • Proposal scoring grids including who participated in the scoring • Proposal and contract of selected contractor • Documentation of bids received (Form 4) • How the decision was made (Form 4) • Receipt/invoice signed and dated; contract as applicable

The Executive Director is authorized to enter into any contract on behalf of CAPMC. All contracts must be reviewed by the designated Program Manager or Head Start Director and the Fiscal Department prior to the Executive Director signing the agreement. These policies shall also apply to renewals of existing contracts.

Pricing and Cost Analysis

Cost or price analysis shall be made on purchases prior to the actual procurement of goods and services as outlined in the chart above. Price analysis may be made in various ways, including comparison of price quotations submitted or market prices. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability, and allowability.

When the cost per unit equals or exceeds \$4,750 or more, or where the invoice total equals or exceeds \$4,750 to any one vendor, there should be a cost analysis of at least two vendors. Justification for the lack of competition should be documented when bids or offers are not obtained. When grants or contracts require competitive bids at lower-limits, those terms will be observed. The following methods of price comparison may be used:

- Trade Catalogs
Trade catalogs may be used as a source of prices for commercially available supplies, materials, and equipment.
- Telephone and Advertisements
Price comparisons may be made through advertisements and/or telephone quotes from businesses. Telephone may be used as a means to obtain verbal quotes for commercially available supplies, materials and equipment. Telephone quotes shall be recorded on the bid documentation form in order to document price comparison.
- Invitations to bid and requests for proposals
Formal invitations to bid and requests for proposals may be used as a means to achieve competitive bidding and price comparison. It shall be against Agency policy to require such specificity of requirements that do not meet actual Agency needs and which operate to stifle free and competitive bidding. All specifications contained in requests for proposals or invitations to bid (solicitations) shall be drafted in a manner which promotes overall economy for the purpose intended and which encourages maximum practicable competition in satisfying the Agency's needs.
- "Piggyback" proposals or state contract pricing
These are cost proposals or bids submitted by businesses, contractors, or professionals to other non-profit or public agencies according to the other agency's procurement process. Adequate documentation must be gathered and retained. Examples of adequate documentation are the agency's request bid or proposal, copies of the agenda items, minutes of the meeting selecting the vendor, price analysis, and other factors.

For procurement purchases equal to or greater than \$4,750 per item or where the total invoice is equal to or greater than \$4,750, CAPMC will strive to use vendors that offer charity and non-profit pricing, community pricing contracts, other state approved procurement vendors, and "piggyback" proposals where the cost or price analysis has been performed by outside parties. The Agency may also conduct cost/price analysis for routine supplies at a point in time during a given year to identify vendors to be used for the entire year.

Reasonableness, quantity and quality will be analyzed based on experience, reputation, and competition of the business or professionals offering goods or services solicited by CAPMC.

Where appropriate, an analysis shall be made of lease and purchase alternatives to determine which would be the most economical and practical procurement. This analysis should only be made when both lease and purchase alternatives are available to the program.

Documentation of the price analysis shall be kept in the accounts payable or contract files maintained by the Fiscal Department.

Procurement of goods and services will be authorized by the Program Managers or Head Start Directors or his/her designee only after a price comparison has been conducted and tested for need, reasonableness, and quality of goods or services to be purchased.

Controlling Procurement

Funding source approval of the agency's initial or refunding budget shall constitute prior approval of all budgeted line items, except when program regulations specifically state otherwise. The Executive

Director shall obtain approval from the Policy Council/Committee and/or Board of Directors, as appropriate.

Prior approvals for goods and services which are not specified in an approved initial or refunding budget shall be obtained if required, as specified in the appropriate program regulations, contract provisions or grant funding forms and conditions.

Procurement Management and Purchasing Methods

Program Managers must ensure that grant funds may only be used in the budget period for which the funds are awarded. The grant or contract may be charged only for allowable costs resulting from obligations incurred during the funding period of the award.

The point-in-time when an obligation occurs depends on the type of property or services for which the obligation is made. The following table illustrates when an obligation that is directly charged is considered to occur (i.e., to be made) for various kinds of property and services:

If the obligation is for:	The obligation is made:
Services by an employee of the grantee	On the date the services are performed.
Services by a contractor	On the date the grantee makes a binding written commitment to obtain the services or work; or On the date the services are received, if there is not an advance written commitment to obtain the services
Public utility services	On the date the grantee receives the services
Travel	On the date the travel is taken
Acquisition of real property	On the date the grantee makes a binding written commitment to acquire the property; or On the date the property is received, if there is not an advance written commitment to obtain the property
Rental of real or personal property	When the grantee uses the property
Acquisition of supplies, equipment, or other personal property	On the date the grantee orders from the vendor; or On the date the grantee makes a binding written commitment for the property
Pre-agreement (i.e., pre-award) costs that were properly approved under the cost principles	On the first day of the effective date of the grant/sub-grant award period
Audit services	In the period the audit is conducted

Program managers must approve, supervise, and review all departmental purchases. The following methods of purchasing may be utilized:

1. Petty Cash - \$1 - \$50

Petty cash may be used for non-itemized budget expenses up to \$50 and when small purchases can best be made with cash. Receipts must be submitted and verified with a petty cash voucher. Departments which have petty cash must submit petty cash vouchers and receipts to replenish the fund as necessary.

2. Check Request - \$50 - \$499 and higher

Check requests may be used for amounts above the petty cash threshold and below the dollar amount required for a purchase order.

Check requests may also be used for vendors that do not accept a purchase order and for the exceptions indicated in the section on "Use of Purchase Orders" described later in this manual.

3. Purchase Order – Regular or Open

\$500 < \$4,750

Purchase Order is required for purchases of \$500 and over with the exceptions noted in the section, "Use of Purchase Orders". All purchases must be authorized by the Program Manager.

\$4,750 and Up

This process is initiated by the request for quotations as outlined in the section Authorizations and Purchasing Limits along with the completion of the bid documentation form (Form 4). The purchaser must select the best vendor and award the bid. If the lowest bid is not the one chosen, explain why and be prepared to defend the choice. Also, explain if no other vendor is available, and that it meets one of the four criteria for a sole source. Once approved, the purchaser would request the purchase order.

4. Credit Cards

Credit card purchases may be used for travel related expenses, training and registration fees, program supplies, food, emergency items, in lieu of checks or purchase orders, or to expedite the purchasing process. Procurement policies and procedures, however, must not be circumvented. The credit card must only be used for legitimate business purposes and must follow all required procurement policies and procedures.

Required Solicitation of Quotations from Contractors

Solicitations for goods and services (requests for proposals or RFPs) should provide for all of the following:

1. A clear and accurate description of the technical requirements for the material, product or service to be procured. Descriptions shall not contain features which unduly restrict competition.
2. Requirements which the bidder/offeror must fulfill and all other factors to be used in evaluating bids or proposals (see the next section entitled "Evaluation of Alternative Vendors" for required

criteria). The department responsible for the purchase shall establish the relative importance of the appropriate criteria prior to requesting proposals and shall evaluate each proposal on the basis of the criteria.

3. Solicitations shall contain the period of performance. Services may be requested for a period of up to five years subject to annual funding.
4. Technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards.
5. The specific features of "brand name or equal" descriptions that bidders are required to meet when appropriate.
6. A description of the format, if any, in which proposals must be submitted, including the name of the person to whom proposals should be sent.
7. The date by which proposals are due.
8. Required delivery or performance dates/schedules.
9. Clear indications of the quantity(ies) requested and unit(s) of measure.

Sealed Bid Method of Procurement

The sealed bid method of procurement will be used for purchases that cost more than the amount defined in the Procurement Threshold and Authorization Limit chart of this manual. They may also be used for services or goods with a fixed price such as construction projects.

This method of procurement should be used if the following conditions apply:

- A complete, adequate, and realistic specification or purchase description is available;
- Two or more responsible bidders are willing and able to compete effectively for the business; and
- The procurement is appropriate for a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price and price-related factors.

The sealed bid process focuses mainly on price and occurs early in the procurement cycle, allowing bidders time to prepare their bids to meet the specifications of the bid solicitation. Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid:

- Conforms with all the material terms and conditions of the invitation for bids, and
- Is the lowest in price, also considering price-related factors.

Price-related factors such as discounts, transportation cost, and life cycle costs will be considered in determining lowest bid. Payment discounts will only be considered when prior experience indicates that such discounts are usually taken advantage of.

Bidders must

- Comply with all bid specifications
- Be capable of administrative capacity
- Perform the work, and/or supply the materials.

Any and all bids may be rejected if there is a sound documented reason.

Sealed bid requests will be publicized in compliance with the approved advertising procedures below.

Competitive Proposal Method of Procurement

The competitive proposal method of procurement will be used for purchases that cost more than the amount defined in the Procurement Threshold and Authorization Limit chart of this manual. It shall be used when price and other factors are considered to determine the most advantageous proposal. Examples of some of the other factors may include those listed in the Evaluation of Alternative Proposers section of this manual.

Competitive proposal procurement requirements include:

- Request for Proposals (RFPs) will be publicized as described below.
- RFPs must include all specifications, terms and conditions that the proposer must meet
- RFPs must include all evaluation factors and their relative importance
- Proposals must be solicited from a number of qualified sources
- CAPMC will conduct an evaluation of proposals received
- Awarding the contract to the responsible proposer whose proposal is most advantageous to the program, with price and other factors considered
- At least two responsive proposers competing for the contract

Advertising Procedures

The public advertising plan is designed to encourage maximum participation in solicitation for selected procurement methods. CAPMC will publicly advertise request for sealed bids and proposals using a plan designed to reach the maximum potential bidders and proposers.

Examples of public advertising that may be used include:

- CAPMC's public website
- Sealed bid or request for proposal databases, if available
- Print and electronic advertisements (newspapers, emails)
- Direct solicitation of recommended or previously used vendors/contractors
- Professional association

Public advertisements will include:

- CAPMC's legal name and address, including contact name and phone number
- Date, time and location, including address, of bid/proposal meeting, if scheduled
- Sealed bid requests will include any specifications and pertinent attachments and will define the items or services in order for the bidder to properly respond
- Proposal requests will identify all evaluation factors and their relative importance
- Sealed bid requests will identify the time and place sealed bids will be opened
- Notice to bidder/proposers that incomplete bid/proposal packages will not be considered.

Extensions of Due Dates and Receipt of Late Proposals

Solicitations should provide for sufficient time to permit the preparation and submission of offers before the specified due date. However, an extension may be granted if a prospective offeror so requests.

Contractor proposals are considered late if received after the due date and time specified in the solicitation. Late proposals shall be so marked on the outside of the envelope and retained in the procurement folder. Contractors that submit late proposals shall be sent a letter notifying them that their proposal was late and could not be considered for award.

Evaluation of Alternative Proposers

Proposers shall be evaluated on a weighted scale that considers some or all of the following criteria, as appropriate for the purchase:

1. Adequacy of the proposed methodology
2. Skill and experience of key personnel
3. Demonstrated experience
4. Other technical specifications designated by department requesting proposals
5. Compliance with administrative requirements of the request for proposal (format, due date, etc.)
6. Contractor's financial stability
7. Contractor's demonstrated commitment to the nonprofit sector
8. Results of communications with references supplied by proposer
9. Ability/commitment to meeting time deadlines
10. Cost
11. Minority or women-owned business status of vendor
12. Other criteria (to be specified by department requesting proposal)

Not all of the preceding criteria may apply in each purchasing scenario. However, the department responsible for the purchase shall establish the relative importance of the appropriate criteria and shall evaluate each proposal on the basis of the criteria and weighting selected prior to the solicitation.

After a contractor has been selected and approved by the Program Manager or Head Start Director, the final selection shall be approved by the Executive Director or others as required by CAPMC's purchasing approval policies prior to entering into a contract. A professional services contract may be utilized in lieu of a purchase order.

Affirmative Consideration of Minority, Small Business & Women-Owned Businesses

Positive efforts shall be made by CAPMC to utilize small businesses, minority-owned firms, women's business enterprises, and labor surplus area firms whenever possible. Therefore, the following steps shall be taken:

1. Ensure that small business, minority-owned firms, women's business enterprises, and labor surplus area firms are used to the fullest extent practicable. A business self-certifies its status as a small and minority-owned business enterprise. Usually minority and women-owned businesses are defined as ownership share of at least 51%. A small business if organized for profit, has a place of business in the United States, makes a significant contribution to the U.S. economy by paying taxes or using American products, materials, or labor, and does not exceed the size standard for its industry. The most common size standards established by Small Business Administration range from 100 to 1,500 employees, and \$2.5 million to \$21 million in revenue depending on the industry.

2. Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by small business, minority-owned firms, women's business enterprises and labor surplus area firms.
3. Consider in the contract process whether firms competing for larger contracts tend to subcontract with small businesses, minority-owned firms and women's business enterprises.
4. Encourage contracting with consortiums of small businesses, minority-owned firms, women's business enterprises, and labor surplus area firms when a contract is too large for one of these firms to handle individually.
5. Use the services and assistance, as appropriate, of such agencies as the Small Business Administration and the Department of Commerce's Minority Business Development Agency in the minority-owned firms and women's business enterprises.

Non Competitive Purchases (Sole Source)

Emergencies

Where equipment, materials, parts, and/or services are needed, quotations will not be necessary if the health, welfare, safety, etc., of staff and protection of Agency property is involved. However, prevailing wages under Davis Bacon may still be applicable to the work and the necessary documentation will be required of the contractor. The reasons for such purchases will be documented in the procurement file.

Single Distributor/Source

Sole source purchases may be made when one or more of the following circumstances apply:

- The item or service is only available from a single source;
- The situation is an emergency and will not permit a delay resulting from competitive solicitation;
- The awarding agency expressly authorizes a noncompetitive proposal in response to a written request; or
- After solicitation, competition is deemed inadequate (insufficient bidders/proposers).

Approval from the awarding agency may be required.

Approved (Pre-Qualified) Contractors

CAPMC encourages departments to develop lists of approved vendors that can be used throughout the year. The process to identify an approved vendor is as follows:

1. Develop a list of similar, commonly purchased items that can be acquired from a single vendor. Examples are office supplies and classroom supplies.
2. Get cost estimates for the list in total, not for each item. Include shipping costs, if necessary.
3. Obtain 2 or 3 quotes, depending on the level of expected spending for the year.
4. Compare the quotes.

5. The vendors with the lowest prices, including shipping, will be approved for use during the year.
6. This process may result in multiple approved vendors if the prices are within 10% of each other.

This process should be repeated annually. The approved vendor list will be produced by February 28 if any have been submitted to the Fiscal Department. Vendors may be added throughout the year, but all vendors for pre-qualification will be reevaluated every February.

Use of Purchase Orders

CAPMC utilizes a purchase order system which consists of two stages; requisition and purchase order. A properly completed purchase order shall be required for each purchase decision (i.e., total amount of goods and services purchased, not unit cost) for purchases of \$500 and more, with the exception of travel advances, travel expenses and gasoline and oil for transportation equipment; repairs on transportation equipment; certain professional services contracts, including medical and dental services, lease agreements; utilities; expense reimbursements; child care food and kitchen items; building maintenance supplies; emergencies; and other similar items which are described elsewhere in this manual. Emergencies are defined as situations where equipment, materials, parts, and/or services are needed to protect the health, welfare, and safety of staff and clients or where the protection of Agency property is involved.

Purchase Orders are required for purchases of \$500 and over, except as noted in the preceding section. The end user starts the procurement process by determining a need. For purchases over \$500, a purchase order request form is completed in duplicate (see Form 2) and submitted to the Program Manager or his/her designee for approval.

Purchase order requests shall not be approved until it is determined that funds are budgeted and available. It must also be determined that the expenditure is allowable under the grant award.

If the item to be purchased relates to maintenance or construction, the Building/Trades Contractor's Checklist (Form 4A) must be completed. The use of this form will help provide assurance to CAPMC that contractors and maintenance vendors are licensed and qualified to perform the necessary work. The Contractor's Checklist must be completed in addition to the Bid Documentation Form (Form 4) and must be approved by the Executive Director or his/her designee.

The purchase order requisition form is an internal form to initiate the preparation of a purchase order. It is prepared by the person requesting the purchases as a formal request for goods and services. The completed form should indicate the needed quantity, a description of the goods or services, unit price, total price for each service, and the appropriate general ledger account number to be charged. The requisition form will also serve as documentation of bids obtained from providers or vendors. The completed purchase order request form should be signed and approved by the appropriate Agency officials. The completed form is submitted to the Fiscal Department for processing.

The purchase order is prepared when all the prerequisites are satisfied. It is an obligatory request of the Agency to obtain goods and services from a supplier or service provider. The purchase order is completed in quadruplicate with white, pink, canary, and goldenrod copies. The distribution of the purchase order copies is as follows: white copy to supplier or service provider; pink copy to the Fiscal Department's reference control file; yellow copy to the person requesting the requisition; and goldenrod copy attached to the requisition form for verification of the quantity received and for payment processing.

Purchase orders shall be numbered by the accounting software as processed and issued upon request from an authorized purchaser.

Professional Services Consultants and Contractual Services

In lieu of a purchase order, a professional services contract may be used by the Agency to engage an individual or organization for technical and professional services. Consideration should be made of in-house capabilities to accomplish the necessary services before contracting for them and efforts should be made to solicit several potential consultants or contractors. The qualifications of the consultant and reasonableness of fees will be considered. Written contracts clearly defining the work to be performed and the manner of contract progress measurement, the results that are to be measured in determining that the work has been acceptably completed, and the cost must be prepared by the Program Manager for all consultant and contract services and forwarded to the Fiscal Department. The provider's resume and tax identification number should be attached to the contract and incorporated by reference. A purchase order may also be issued to the consultant or contractor to aid in tracking expenses and to simplify the grant close-out process.

Verification of New Contractor

The Accounting Technician will perform additional procedures to validate the legitimacy of new contractors that shall be paid one-time or cumulative payments in excess of \$25,000. For such contractors, the Accounting Technician will perform a limited public records search.

Contractor Files and Required Documentation

The Fiscal Department shall create a contractor folder for each new contractor from whom CAPMC purchases goods or services.

The Fiscal Department or the procuring department shall mail a blank Form W-9 to new contractors and request that the contractor complete and sign the W-9 (or provide equivalent, substitute information) and return it. Completed, signed Forms W-9 or substitute documentation shall be filed in each contractor's folder. Contractors who do not comply with this request shall be issued a Form 1099 at the end of each calendar year in accordance with the policies described in the section of this manual on "Government Returns." See the section on "Payroll and Related Policies" for guidance on determining whether a contractor should be treated as an employee.

Procurement Grievance Procedures

Any bidder may file a grievance with CAPMC following a competitive bidding process. Once a selection has been made, bidders must be notified in writing of the results. The written communication mailed to bidders must also inform them that they may have a right to appeal the decision. Information on the Agency's appeal procedures must be made available to all prospective contractors or subgrantees upon request, including the name and address of a contact person, and a deadline for filing the grievance.

Grievances are limited to violations of federal laws or regulations, or failure of the Agency to follow its own procurement policies.

Receipt and Acceptance of Goods

When the goods or services are received, the purchaser or designated individual shall inspect all goods received. Upon receipt of any item from a contractor (vendor), the following actions shall immediately be taken:

1. Review bill of lading for correct delivery point
2. Verify the quantity of boxes/containers with the bill of lading
3. Examine boxes/containers for exterior damage and note on the bill of lading any discrepancies (missing or damaged boxes/containers, etc.)
4. Sign and date the bill of lading
5. Remove the packing slip from each box/container
6. Compare the description and quantity of goods per the purchase order to the packing slip
7. Examine goods for physical damage
8. Count or weigh items, if appropriate, and record the counts on the purchase order.
9. If there is no bill of lading or packing slip, the invoice or receipt must be signed and dated by the staff member who received the merchandise or services.

This inspection must be performed in a timely manner to facilitate prompt return of goods and/or communication with contractors.

Contract Administration

CAPMC must maintain oversight to ensure contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase order. CAPMC adopts the following policies and procedures on contract administration.

A separate file shall be maintained for each contract. The file shall include, but is not limited to, information pertinent to the following: rationale for the method of procurement, selection of contract type and the identification and scope of work and the basis for the cost or price.

No work shall be authorized until the contract for the work has been approved and fully executed. The Executive Director is authorized to enter into any contract on behalf of CAPMC. Contracts must be reviewed and approved by the Program Manager prior to submission to the Executive Director. In the absence of the Executive Director, the Chief Financial Officer is authorized to execute contracts on behalf of the Agency. These policies shall also apply to renewals of existing contracts. Additionally, for contracts in excess of the simplified acquisition threshold of \$250,000 Board of Director approval is required.

No change in the work shall be authorized until an amendment to the contract for the work has been approved and fully executed, except as permitted for Special Purchasing Conditions. No amendment of a contract for work shall be executed until it has been approved and authorized as required in the Authorizations and Purchasing Limits table and where approval by the funding source is required by the terms of the grant award or budget.

For each grant award, based on the applicable laws, regulations, and grant provisions, the Program Manager or Head Start Director shall establish and maintain a system to reasonably assure contractor conformance with the terms, conditions, and specifications of the contract, and timely follow-up of all purchases to assure conformance and adequate documentation. The Program Manager or Head Start Director will authorize payment of invoices to contracts after final approval of work products.

Provisions Included in All Contracts

CAPMC includes all of the following provisions, as applicable, in its contracts charged to federal awards (including small purchases) with vendors and subgrants to grantees:

1. Contracts for more than the simplified acquisition threshold currently set at \$250,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
2. All contracts in excess of \$10,000 must address termination for cause and for convenience by the CAPMC including the manner by which it will be effected and the basis for settlement.
3. **Equal Employment Opportunity:** All contracts shall contain a provision requiring compliance with E.O. 11246, "Equal Employment Opportunity," as amended by E.O. 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and as supplemented by regulations at 41 CFR Part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."
4. **Davis-Bacon Act, as amended (40 U.S.C. 276a to a-7):** When required by the federal agency's grant program legislation, all construction contracts of more than \$2,000 awarded by CAPMC and its subrecipients shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a to a-7) and as supplemented by Department of Labor regulations (29 CFR part 5, "Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction"). Under this Act, contractors are required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages not less than once a week. CAPMC shall obtain reports from contractors on a weekly basis in order to monitor compliance with the Davis-Bacon Act. CAPMC shall report all suspected or reported violations to the federal awarding agency.
5. **Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333):** [Where applicable] All contracts awarded by CAPMC in excess of \$2,000 for construction contracts and in excess of \$2,500 for other contracts that involve the employment of mechanics or laborers shall include a provision for compliance with Sections 102 and 107 of the Contract Works Hours and Safety Standards Act (40 U.S.C. 327-333), as supplemented by Department of Labor regulations (29 CFR part 5). Under Section 102 of the Act, each contractor is required to compute wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than 1-1/2 times the basic rate of pay for all hours worked in excess of 40 hours in the work week. Section 107 of the Act is applicable to construction work and provides that no laborer or mechanic shall be required to work in surroundings or under working conditions that are unsanitary, hazardous, or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.
6. **Rights to Inventions Made Under a Contract or Agreement:** Contracts or agreements for the performance of experimental, developmental or research work shall provide for the rights of the

Federal Government and the recipient in any resulting invention in accordance with 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organization and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the award agency.

7. **Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.), as amended:** Contracts and subgrants of amounts in excess of \$100,000 shall contain a provision that requires the recipient to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.). Violations shall be reported to the federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
8. Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6201).
9. **Byrd Anti-Lobbying Amendment (31 U.S.C. 1352):** For all contracts or subgrants of \$100,000 or more, CAPMC shall obtain from the contractor or subgrantee a certification that it will not and has not used federal appropriated funds to pay any person or Agency for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant or any other award covered by 31 U.S.C. 1352.
10. **Debarment and Suspension (E.O.s 12549 and 12689):** No contract shall be made to the parties listed on the General Services List of Parties Excluded from Federal Procurement or Non-Procurement Programs in accordance with E.O.'s 12549 and 12689, "Debarment and Suspension." This list contains the names of parties debarred, suspended, or otherwise excluded by agencies, and contractors declared ineligible under statutory or regulatory authority other than E. O. 12549.
11. **Bonding requirements:** Contracts or subcontracts for construction or facility improvement exceeding the simplified acquisition threshold set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1 (\$150,000 as of 2015), the pass-through entity may accept the bonding policy and requirements of the non-federal entity, provided the interests of the federal and state funding agency is protected. Minimum bonding requirements shall include the following:
 - A bid guarantee in the form of a bid bond, certified check, or other negotiable instrument from each bidder equivalent to five percent of the bid price assuring that the bidder will upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
 - A performance bond on the part of the contractor the 100 percent of the contract price, to be executed in connection with a contract to secure fulfillment of all the contractor's obligations under the contract.
 - A payment bond for 100 percent of the contract price, executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in execution of the work provided for in the contract.

Right to Audit Clause

CAPMC requires a "Right to Audit" clause in all contracts between the Agency and contractors that either:

1. Take any form of temporary possession of assets directed for the Agency, or
2. Process data that will be used in any financial function of the Agency.

This Right to Audit clause shall permit access to and review of all documentation and processes relating to the contractor's operations that apply to CAPMC, as well as all documents maintained or processed on behalf of CAPMC, for a period of three years. The clause shall state that such audit procedures may be performed by CAPMC employees or any outside auditor or contractor designated by the Agency.

Availability of Procurement Records

CAPMC shall, on request, make available for the awarding agency, pre-award review and procurement documents, such as requests for proposals, when any of the following conditions apply:

- The process does not comply with the procurement standards
- The procurement is expected to exceed the federally-defined simplified acquisition threshold (\$250,000) and is to be awarded without competition or only one bid is received
- The procurement exceeds the simplified acquisition threshold and specifies a "name brand" product
- The proposed award exceeds the federally-defined simplified acquisition threshold and is to be awarded to other than the apparent low bidder under a sealed-bid procurement.
- A proposed contract modification changes the scope of a contract or increases the contract amount by more than the amount of the federally-defined simplified acquisition threshold.

Procurement Records

CAPMC will maintain records sufficient to detail the history of procurement including, but not limited to, the following:

- Rationale for the method of procurement
- Selection of contract type
- Contractor selection or rejection
- Basis for contract price

POLITICAL INTERVENTION

Prohibited Expenditures

Consistent with its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code, CAPMC shall not incur any expenditure for political intervention. For purposes of this policy, political intervention shall be defined as any activity associated with the direct or indirect support or opposition of a candidate for elective public office at the federal, state or local level. Examples of prohibited political expenditures include, but are not limited to, the following:

1. Contributions to political action committees
2. Contributions to the campaigns of individual candidates for public office
3. Contributions to political parties
4. Expenditures to produce printed materials (including materials in periodicals) that support or oppose candidates for public office
5. Expenditures for the placement of political advertisements in periodicals

Endorsements of Candidates

CAPMC will not endorse any candidates for public office in any manner, or otherwise make statements that support or oppose a candidate or a political party, either verbally or in writing. This policy extends to the actions of management, the board of directors, volunteers and other representatives or agents of CAPMC, when these individuals are acting on behalf of, or are otherwise representing, the Agency.

Individual vs. Agency Intervention

The preceding policies prohibiting acts of political intervention apply to the Agency and to individuals acting on behalf of the Agency. It does not apply to the personal lives of employees and volunteers of the Agency, who have the right to support or oppose political candidates and parties as individuals. Employees and volunteers of CAPMC who engage in political activities outside the scope of their employment with or service to the Agency shall at all times be mindful of maintaining a clear distinction between personal activities and those which can be attributed to the Agency.

Prohibited Use of Agency Assets and Resources

No assets or human resources of the Agency shall be utilized for political activities, as defined above. This prohibition extends to the use of Agency assets or human resources in support of political activities that are engaged in personally by board members, members of management, employees, or any other representatives of CAPMC. An employee shall not, directly or indirectly, solicit or receive political funds or contributions, knowingly, from other officers or employees of the agency or from persons on the employment lists of CAPMC during working hours. While there is no prohibition against these individuals engaging in political activities personally (on their own time, and without representing the Agency), these individuals must at all times be aware that Agency resources (including computers and email systems) cannot at any time be utilized in support of political activities.

Partisan political activity of any kind during working hours is strictly prohibited. However, participation on a school board or similar non-partisan community board is encouraged and will not be considered in violation of CAPMC policies, with the exception of the Madera County Board of Supervisors. Due to the fact that CAPMC is affiliated with Madera County and falls within its jurisdiction for funding and operation purposes, no employee of this agency may continue their employment with this agency after such employee has filed a declaration of candidacy for a district representative position on the Madera County Board of Supervisors.

Employment may not be offered as a consideration or reward for the support or defeat of any political party or candidate for public office.

LOBBYING

Introduction

Unlike political intervention, described in the preceding section, expenditures by a section 501(c)(3) public charities for lobbying activities are allowable under the Internal Revenue Code. However, **no** lobbying expenditures may be charged directly or indirectly to any award (i.e., the charity must have a source of income to which such lobbying costs can be cited as the source of the activity).

Definition of Lobbying Activities

Lobbying activities conducted by the Agency may be either direct or indirect. Direct lobbying activities consist of attempts to influence legislation through communication with any member or employee of a legislative body (federal, state, or local levels) or, if the principal purpose of the communication is lobbying, with any government official or employee who may participate in the formulation of the legislation. Direct lobbying occurs when employees of the Agency or paid lobbyists communicate directly in attempts to influence legislation. Lobbying is distinguishable from advocacy activities, which involve efforts to advocate certain positions which may have legislative implications, as long as a nonpartisan analysis of the relevant facts is performed.

Lobbying occurs only when there is a specific piece of legislation or legislative proposal pending that the Agency is attempting to influence. Therefore, lobbying is considered to have taken place only if both of the following elements are present:

1. The communication refers to specific legislation (legislation that has been introduced or a specific legislative proposal that the Agency supports or opposes), and
2. The communication reflects a view on the legislation (supporting or opposing it).

Indirect lobbying involves communications with the general public (rather than directly with legislators, etc.) where the communication includes the same two preceding characteristics, plus it encourages the recipient of the communication to take action with respect to the specific legislation (by contacting legislators, etc.).

Segregation of Lobbying Expenditures

Lobbying expenditures are allowable for charities under the Internal Revenue Code. However, lobbying may not represent a substantial portion of the Agency's overall activities. The Agency's tax exemption would be at risk if lobbying becomes a substantial portion of the Agency's activities.

Accordingly, CAPMC segregates all direct and indirect lobbying expenditures in a separate section of the chart of accounts in the general ledger. Where appropriate, lobbying expenditures shall also be allocated their fair and reasonable share of employee benefits and other indirect costs in accordance with cost allocation policies described elsewhere in this manual.

Lobbying Election

As a public charity, the Agency has two options with respect to the Internal Revenue Code's restriction against lobbying being a "substantial" portion of its activities. One option is to make a formal lobbying

election which results in the Agency following a specific mathematical formula to determine its lobbying limitations. Exceeding the limitation would result in an excise tax assessed to the Agency. Exceeding the limitation by 50 percent or more over a four-year period would result in loss of the Agency's overall tax exemption. The other option is to not make the election, resulting in an entirely judgmental assessment of its lobbying activities by the IRS. If it is deemed by the IRS to have engaged in substantial lobbying for any period, the Agency would lose its overall tax exemption under this option.

If CAPMC incurs lobbying expense, it will make the Internal Revenue Code section 501(h) lobbying election by filing Form 5768, and leave that election in place. As a result, the Agency shall report its lobbying expenditures by completing the section for "Electing Charities" on Schedule A that accompanies its annual Form 990 information return filed with the IRS.

CHARGING OF COSTS TO FEDERAL AWARDS

Overview

CAPMC charges costs that are reasonable, allowable, and allocable to an award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable costs in the general ledger in order to assure that unallowable costs are not charged to any awards.

Segregating Unallowable from Allowable Costs

The following steps shall be taken to identify and segregate costs that are allowable and unallowable with respect to each award:

1. The budget and grant or contract for each award shall be reviewed for costs specifically allowable or unallowable.
2. Accounting personnel shall be familiar with the allowability of costs provisions of *2 CFR Part 200.400 – 475, Cost Principles*, particularly:
 - a. The list of specifically unallowable costs found in *200.421-475, (Selected Items of Cost)*, such as alcoholic beverages, bad debts, contributions, fines and penalties, lobbying, etc.
 - b. Those costs requiring advance approval from federal agencies in order to be allowable in accordance with *2 CFR Part 200.407, Prior Written Approval*, such as participant support costs, equipment purchases, etc.
3. No costs shall be charged directly to any award until the cost has been determined to be allowable under the terms of the award and/or *2 CFR Part 200.400 – 475, Cost Principles*.
4. For each award, an appropriate set of general ledger accounts (or account segments) shall be established in the chart of accounts to reflect the categories of allowable costs identified in the award or the award budget.
5. All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, shall be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to an award or to activity associated with an award. The reduction in expenditures shall be reflected in the year in which the credit is received (i.e., if the purchase that results in the credit took place in a prior period, the prior period shall not be amended for the credit).

Criteria for Allowability

All costs must meet the following criteria from *2 CFR part 200.402 – 406, Basic Considerations*, in order to be treated as allowable direct or indirect costs under an award:

1. The cost must be “reasonable” for the performance of the award, considering the following factors:
 - a. Whether the cost is of a type that is generally considered as being necessary for the

- b. operation of the Agency or the performance of the award;
 - b. Restraints imposed by such factors as generally accepted sound business practices, arm's length bargaining, federal and state laws and regulations, and the terms and conditions of the award;
 - c. Whether the individuals concerned acted with prudence in the circumstances;
 - d. Consistency with established policies and procedures of the Agency, deviations from which could unjustifiably increase the costs of the award.
2. The cost must be "allocable" to an award by meeting one of the following criteria:
 - a. The cost is incurred specifically for an award;
 - b. The cost benefits both the award and other work, and can be distributed in reasonable proportion to the benefits received; or
 - c. The cost is necessary to the overall operation of the Agency, except where a direct relationship to any particular program or group of programs cannot be demonstrated.
 3. The cost must conform to any limitations or exclusions of *2 CFR Part 200 Subpart E Cost Principles* or the federal award itself.
 4. Treatment of costs must be consistent with policies and procedures that apply to both financed activities and other activities of the Agency.
 5. Costs must be consistently treated over time.
 6. The cost must be determined in accordance with generally accepted accounting principles.
 7. Costs may not be included as a cost of any other financed program in the current or prior periods.
 8. The cost must be adequately documented.

Direct Costs

Direct costs are costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy (*2 CFR Part 200.413(a)*). CAPMC identifies and charges these costs exclusively to each award or program receiving the benefit.

Each invoice shall be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Direct costs may be allocated as either program expenses or program coordination (administration). Invoices are approved by the appropriate program manager/director and reviewed by the Accounting Technician and the Accounting Supervisor that oversees the Accounts Payable.

Time sheets are also submitted on a regular basis, reflecting employees' work and which programs directly benefited from their effort. Time sheets shall serve as the basis for charging salaries directly to federal awards and non-federal functions. See the Payroll section of this manual for detailed procedures.

Equipment purchased for exclusive use on an award and reimbursed by an agency shall be accounted for as a direct cost of that award (i.e., such equipment shall not be capitalized and depreciated for grant purposes, but will be capitalized and depreciated at year-end for financial statement purposes).

Indirect and Joint Costs

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular grant or program but are necessary to the operation of the organization. Joint costs benefit more than one, but not necessarily all, awards. Indirect costs, but not joint costs, may be allocated to benefiting grants through the use of an indirect cost rate.

Examples of indirect costs are:

- The Executive Director and Administration Department
- The Fiscal Department, including Information Technology
- The Human Resources Department
- The Board of Directors

Examples of joint costs are:

- Shared space
- Vehicle insurance

Per federal guidelines, each grant will be charged its fair share of costs. Any costs not reimbursed by a particular funding source will be charged to funds without restriction or corporate or other funds that may cover indirect or joint costs.

Indirect Cost Rate

CAPMC maintains an annual indirect cost budget and proposal. Each year a new indirect cost budget and proposal is prepared and submitted to CAPMC's cognizant agency, Region IX ACYF, Health and Human Services, for approval. The indirect cost rate approved is used when determining the overhead applied to each federal award and major function.

Examples of the types of expenditures normally included in the indirect cost pool are:

1. General administration
2. Salaries and benefits of the executive officers, fiscal, human resources, IT and administrative personnel
3. Depreciation of equipment and buildings for the indirect cost pool
4. Office rent and maintenance for the indirect cost pool
5. General office repairs and maintenance for the indirect cost pool

These rates are submitted to CAPMC's Cognizant Agency and will be binding on all other federal agencies and their contracting officers unless specifically prohibited by statute.

The indirect cost proposal together with the supporting documentation is submitted on an annual basis to the Region IX ACYF, Department of Health and Human Services Division of Cost Allocation. The Agency has a fiscal year end of June 30. The indirect cost proposal is due annually to the Division of Cost Allocation by December 31, unless an extension is approved. The approved indirect cost rate is supported by an agreement with the Division of Cost Allocation of the Region IX ACYF, Department of

Health and Human Services.

The following costs are unallowable as part of the direct cost based to which the approved indirect cost rate is applied:

- In-Kind expenses
- Interest
- Equipment of \$5,000 and greater
- Capital expenditures for land or buildings, except with the prior approval of the awarding agency
- Building improvements
- Building renovations
- Depreciation
- Subawards

Capital expenditures for general purposes are unallowable as a direct cost except with the prior approval of the awarding agency. This only applies to special (general) purpose equipment with a unit cost of \$5,000 or more. General purpose equipment includes office equipment and furnishings, air conditioning equipment, reproduction and printing equipment, motor vehicles, and automatic data processing equipment.

The following costs are unallowable as part of the indirect cost base (administrative cost center):

- In-Kind expenses
- Interest
- Equipment of \$5,000 and greater except with prior approval
- Building improvements
- Building renovations

Compensation for the use of buildings and other equipment may be made through depreciation.

Indirect cost expenses are reviewed in conjunction with the direct program coordination in order to verify that the administrative limitation is not exceeded for the particular fund or grant award. The Head Start administrative limitation is 15%.

Direct Costing Procedures of Shared or Joint Costs

Shared costs may be allocated and prorated to a particular cost objective, such as a grant or contract, in accordance with the relative benefits received. Costs must be treated consistently with other costs incurred for the same purpose in like circumstances. The basis of the allocation must be distributed in a reasonable proportion to the benefits received, using the base most appropriate to the particular cost being prorated utilizing reasonable criteria that is supported by current data. Additionally, costs must be necessary to the overall operation of the program. Direct and joint costs are allocated to the benefiting programs using the following methodology:

1. Costs will be allocated to all programs on an equitable basis regardless of any limits imposed by funding sources.
2. As much as possible, costs will be charged directly to benefiting programs.
3. All remaining shared costs will be allocated on the most meaningful measures. For instance, facilities and related costs will be allocated based on square footage occupied.

4. Program-related costs will be allocated based on relevant activity measures, such as number of meals served, number of children or clients.

Accounting for Specific Elements of Cost

CAPMC shall utilize the following methods of charging specific elements of cost to federal awards as direct or indirect costs:

Salaries and Wages – Salaries and wages shall be charged directly and indirectly based on the functions performed by each employee, as documented on each employee’s timesheet, as follows:

Direct costs – The majority of the employees of CAPMC charge their time directly since their work is specifically identifiable to specific grants or other (non-federal) programs or functions of the Agency.

Indirect costs – The following staff charge 100 percent of their salary costs indirectly:

Executive Director
Strategic Plan Coordinator /Assistant to the Executive Director
Chief Financial Officer
Fiscal Department
Network Administrator
Information Systems/Application Support Analyst
Human Resources Director
Human Resources Department

Mixed charges – The following employees may charge their salary costs to both direct and indirect activities:

Facilities Maintenance Worker II
Maintenance Worker I (Head Start)
Maintenance Worker I (Administrative Office Only)
Receptionist
IT/Help Desk Support Technician

Compensated absences (vacation leave earned, sick leave used, and holiday pay) are considered part of salary costs. The accounting system records salaries associated with compensated absences as a direct or indirect cost in the same manner that salary costs are recorded.

Employee Benefits – CAPMC incurs costs for the following statutory and non-statutory employee benefits:

- FICA
- Unemployment insurance
- Worker’s compensation
- Health insurance
- Contributions to pension plan
- Accrued vacation fringe
- Director’s fringe

Since the CAPMC accounting system tracks employee benefit costs by individual employee, each such benefit cost shall be charged directly and indirectly in the same proportion as each individual's salaries and wages.

Occupancy Expenses – Monthly rent expense and related pass-through expenses shall be allocated directly and indirectly, based on approximate square footage of space utilized, as follows:

Direct costs – The cost of space occupied by staff whose salaries are directly charged to awards and contracts is charged directly to those same awards.

Indirect costs – The costs of space occupied by staff whose salaries are indirectly charged is also charged indirectly. The cost of space for staff whose salaries are charged on a mixed basis (directly and indirectly) shall be allocated on a mixed basis in the same ratio as their salaries are allocated.

The cost of joint or shared space associated with common areas, such as hallways, restrooms, and conference rooms, shall be allocated on the basis of the square footage occupied by the directly and indirectly charged costs.

Utilities – Utilities costs include electricity and water. Such utilities costs shall be charged directly and indirectly in the same proportion as occupancy costs.

Supplies and Materials – To the maximum extent possible, office supplies and materials are charged directly to the grant or program/function that uses the supplies or materials. All supplies and materials used by staff members that are engaged in indirect activities shall be charged indirectly.

Postage and Shipping – To the maximum extent possible, postage and shipping costs shall be charged directly to the grant or program/function that benefits from the postage or shipping costs, based on the postage log recorded in the postage machine and the UPS/FedEx shipping records.

Photocopying and Printing – Photocopying costs include all paper and copy supplies, copier maintenance charges and the actual lease cost or depreciation expense of the copier. Photocopying costs shall be charged directly and indirectly based on the user codes input into the copier prior to making photocopies.

All printing costs are charged directly to the benefiting grant or program/function.

Communications – Communications costs include the costs of local telephone service and long- distance telephone charges, including charges associated with telephone calls, facsimile transmissions, and Internet connections.

Local telephone service costs are charged directly and indirectly based upon the number of telephone units assigned to CAPMC. Each telephone unit is identified to either a direct or an indirect activity.

Long-distance telephone calls are charged either directly or indirectly based upon whether a direct or indirect activity benefits from the transmission.

Outside Services – CAPMC incurs outside service costs for its annual audit, legal fees, dentists, mental health specialists, staff development specialists, etc. Outside service costs shall be charged as follows:

Audit fees – Cost of the financial statement audit and preparation of Form 990 shall be charged as an indirect cost.

Legal fees – Legal fees shall be charged directly to the program/function that benefits from the services. Legal fees that are not identifiable with specific direct grants or programs shall be charged indirectly.

Consultants and Trainers – Costs associated with consultants and trainers shall be charged directly to the program/function that benefits from the services. Fees that are not identifiable with specific direct grants or programs shall be charged indirectly.

Insurance – To the extent that insurance premiums are associated with insurance coverage for specific grants or programs, those premium costs shall be charged directly. All insurance costs that are not identifiable with specific direct grants or programs (such as the Agency’s general liability coverage) shall be charged indirectly.

Credits – The applicable portion of any credits resulting from cash discounts, volume discounts, refunds, write-off of stale outstanding checks, trade-ins, scrap sales or similar credits shall be credited directly or indirectly in the same manner as the purchase that resulted in the credit.

The above costs are typical examples of other expenses which may be used as a guide.

Cost Allocation Plan Policy

CAPMC prepares and maintains certain cost allocation methodologies. This documents its method and processes to fairly and equitably allocate direct and shared costs to the programs and activities benefitting from the cost. The main administrative building rent and related facilities cost plan is updated as necessary when there are changes. The Madera Regional and Madera Migrant cost allocation method is reviewed and updated as necessary on July 1 of every fiscal year.

ACCOUNTS PAYABLE MANAGEMENT

Overview

CAPMC strives to maintain efficient business practices and good cost control. A well-managed accounts payable function can assist in accomplishing this goal from the purchasing decision through payment and bank account reconciliation. The following are general policies for accounts payable:

- Assets or expenses and the related liability are recorded by an individual who is not responsible for ordering and receiving.
- The amounts recorded are based on the contractor invoice for the related goods or services.
- The contractor invoice should be supported by an approved purchase order where required by Agency policy, and should be reviewed and approved by a Program Manager prior to being processed for payment.
- Invoices and related general ledger account distribution codes are reviewed prior to posting to the subsidiary system.

The primary objective for accounts payable and cash disbursements is to ensure that:

1. Disbursements are properly authorized
2. Invoices are processed in a timely manner
3. Contractor credit terms and operating cash are managed for maximum benefits

Recording of Accounts Payable

All valid accounts payable transactions, properly supported with the required documentation, shall be recorded as accounts payable in a timely manner.

Accounts payable are processed on a daily basis. Information is entered into the system from approved invoices or disbursement vouchers with appropriate documentation attached.

Only original invoices will be processed for payment unless duplicated copies have been verified as unpaid by researching the contractor records. No vendor statements shall be processed for payment.

Invoices received via email will be printed, date-stamped and initialed by the submitter. Care should be taken to avoid processing any additional copies of the emailed invoice.

Accounts Payable Cut-Off

All contractor invoices that are received, approved and supported with proper documentation by the tenth day of the following month shall be processed and recorded as accounts payable as of end of the month, if the invoice pertains to goods or services delivered by month end. For the Child and Adult Care Food Program, Alternative Payment contracts, and LIHEAP, later cut-off dates apply. However, in order to ensure that expenditures are charged to the proper grant period, if the invoice pertains to goods or services of a particular grant or contract that has ended, this time period may be extended up to ninety days. At the Agency's June 30 fiscal year end, this time

frame is extended for sixty days to appropriately record all the Agency's expenditures and accounts payable liabilities.

Establishment of Control Devices

The Accounting Technician establishes control of invoices as soon as they are received. Vendors will be instructed to mail all invoices directly to the Accounts Payable Department. Upon receipt, each invoice is "date received" stamped. Copies will be distributed to appropriate personnel for approval. Unapproved invoices will be maintained in a file, matched with notice of approval and processed for payment. The Accounting Technician will follow up on unapproved invoices and outstanding purchase orders on a periodic basis.

Preparation of a Check Request

The employee/staff who originated the expenditure prepares the check request and submits it to the Program Manager for approval, except as provided for completed purchase orders, occupancy costs, or employee mileage or travel reimbursements. Check requests might be used to process payment for training sessions, employee reimbursement, annual fees and Agency memberships, subscriptions or services not normally sent out to bid or requiring a purchase order, or payment for an item or service already delivered or rendered.

The following information should be entered on the check request (Form 5):

- Vendor name and address
- Invoice Number or other applicable information
- General ledger account numbers to be charged
- Preparer's signature, if different than Program Manager or designee
- Date
- Authorizing signature (Program Manager or designee)

The check request should be signed or initialed by the Program Manager. In his/her absence, the Program Manager may designate another employee to approve check requests. This applies only to an actual absence from the office as opposed to just not being available.

Check requests or credit card payments for food items provided at various meetings or trainings such as the Policy Council/Committee, Board of Directors, pre-service, staff meetings and similar activities should be accompanied by additional documentation such as the meeting agenda and sign-in sheet. This assists the fiscal department staff and others who review these expenses to easily determine the allowability, allocability and reasonableness of the expense. If required by Agency policy, a purchase order should be obtained in advance.

The documentation such as invoices and receipts must include the signature and date of the staff member who received the merchandise or services.

The check request would then be submitted to the Fiscal Department for processing and payment. Check requests submitted by Friday at 5:00 p.m. are generally paid the following Friday, except if a holiday falls on Friday.

Completed Purchase Orders

Payments for merchandise or services can be processed without a check request, if the invoice does not exceed the purchase order, by submitting the following documents and the Program Manager approved the purchase requisition initially:

1. Vendor invoice copy, signed and dated with the expenditure account number and description, if needed. Also include the purchase order number if not on the invoice copy.
2. Packing slip (where appropriate), signed and dated
3. Receiving report (or other indication of receipt of merchandise and authorization of acceptance), signed and dated
4. Goldenrod copy of the purchase order, signed and dated, with any special comments regarding payment, serial number, etc.
5. Any other supporting documentation deemed appropriate

Forward the goldenrod and approved invoice copy to the Fiscal Department for payment. Departments should retain the goldenrod on open purchase orders until all of the merchandise or services are received. However, make sure the purchase order number is on the invoice copy (packing slip).

Occupancy Cost Procedures

Ongoing month-to-month services for occupancy costs such as rent, utilities, phone service, garbage disposal, alarm service, etc. will be processed without further approval required by the Program Manager.

Rent will be paid based on the current lease contract agreement located in the Fiscal Department. It is the responsibility of the Program Manager or designee to maintain up-to-date agreements for all merchandise or services provided by contractual arrangements.

It is the responsibility of the Program Manager or designee to initiate or terminate services at the program level and to notify the Fiscal Department of any changes in these types of services.

Processing of Accounts Payable

The following procedures shall be applied by the Accounting Technician:

1. Check the mathematical accuracy of the vendor invoice.
2. Compare the nature, quantity and prices of all items ordered per the vendor invoice to the purchase order, packing slip and receiving report.
3. Document the general ledger distribution, using the Agency's current chart of accounts.
4. Verify the proper accounting period, budget, allowability, allocability, and reasonableness.
5. Obtain the review and approval of the Program Manager (or their designee) associated with the goods or services purchased, as required.

Approvals by Program Managers or their designees indicate their acknowledgement of satisfactory receipt of the goods or services invoiced, agreement with all terms appearing on the vendor invoice, agreement with general ledger account coding, and agreement to pay vendor in full. Approvals shall be documented with initials or signatures of the approving individual and date of approval.

The Chief Financial Officer, the Accountant Program Managers, or the Accounting Supervisor are available to provide technical assistance as needed to the Accounting Technicians.

Payment Discounts

To the extent practical, CAPMC takes advantage of all prompt payment discounts offered by vendors. When such discounts are available, and all required documentation in support of payment is available, payments will be scheduled so as to take full advantage of the discounts.

Late Payment Fees, Penalties and Fines

In the unlikely event that CAPMC is assessed any late payment fees, penalties, or fines, those are unallowable costs under *2 CFR Part 200*, except when incurred as a result of compliance with specific provisions of an award or instructions in writing from the awarding agency. The Accounting Technician should first request that the vendor or imposing agency waive the fees, penalties or fines. If not waived, those costs should be charged to the corporate unrestricted fund and not any grant funds.

Employee Expense Reports

Reimbursements for travel expenses, business meals, or other approved costs will be made only upon the receipt of a properly approved and completed expense reimbursement form (see further policies under "Travel and Business Entertainment"). All required receipts must be attached, and a brief description of the business purpose of trip or meeting must be noted on the form. Employees must indicate their employee number on the form. Expense reports will be processed for payment in the next employee reimbursement payment cycle. Employees should submit timely expense reports and reimbursement requests or risk having their reimbursement denied if the grant period has closed. The Executive Director must approve the Chief Financial Officer's expense reports and the Chief Financial Officer must approve the Executive Director's.

Beneficiary and Board/Policy Expense Reports

The board member or other authorized individual incurring expenses while carrying out duties for the agency will complete and sign the beneficiary and board reimbursement voucher (Form 13). The voucher will be signed by the employee in charge of the meeting or activity. The voucher will be verified by the Program Manager, as applicable. Checks will be prepared in accordance with the other provisions outlined in Cash Disbursements.

Reconciliation of A/P Subsidiary Ledger to General Ledger

Periodically, the total amount due to contractors per the accounts payable subsidiary ledger shall be reconciled to the total per the accounts payable general ledger account (control account). All differences will be investigated and adjustments made as necessary. The reconciliation and the results of the investigation of differences are reviewed and approved by the Accounting Supervisor and the Chief Financial Officer.

On a monthly basis, the Accounting Technician shall perform the following procedures:

1. Check all statements received for unprocessed invoices.
2. Check the purchase order file for open purchase orders more than 60 days old and follow up.

TRAVEL AND BUSINESS ENTERTAINMENT

Travel Authorization

Travel for Agency staff, parents, policy council/committee members, board members, and volunteers must be authorized. Travelers should verify that planned travel is eligible for reimbursement before making travel arrangements and submit a meeting or travel authorization for prepaid expenses. A copy of any authorization, if applicable, or the registration form or circular should be attached to the travel advance request.

A traveler may not approve his/her own travel and/or reimbursement. Authorizing signatures include the Executive Director, Chief Financial Officer and Program Managers, or an equivalent position.

Travel authorization and/or reimbursement for the Executive Director must be approved by the Chief Financial Officer.

All requests for reimbursement must be reviewed for reasonableness. Authorizations should not be approved on any request if there is reason to believe that the expenditures are inappropriate or extravagant.

Personal Funds

Travelers should review reimbursement guidelines in the Agency's Financial Procedures Manual before spending personal funds for business travel to determine if such expenses are reimbursable. The Agency reserves the right to deny reimbursement of travel related expenses for failure to comply with Agency policies and procedures.

Agency employees are strongly encouraged not to use personal funds to pay any travel expenses on behalf of prospective staff, parents, or board members. Travelers who use personal funds to facilitate travel arrangements will not be reimbursed until after the trip occurs following review and approval of the expenditures has been completed by the Chief Financial Officer or his/her designee.

Travel Incentives

Agency travelers may accrue frequent flyer miles for Agency related travel. In accordance with this policy, any accrued miles must be used for Agency related business travel. Frequent flyer miles cannot be used to upgrade tickets to first-class. Accrual of hotel points, rental car company enticements and other inducements in connection with Agency related travel are prohibited.

Special Travel Circumstances

Sponsored Projects and Grant Travel - Travel funded through sponsored projects or grants is subject to federal/state regulations and/or the terms and conditions of the contract agreement. All such travel arrangements must be coordinated through the appropriate administrative department and approved by the Chief Financial Officer or assigned Accountant Program Manager.

For example, Head Start, Stanislaus County Office of Education, and California Department of Education have specific terms and conditions to approve travel, specifically out of state travel. Refer to the appropriate grant agreement prior to making travel arrangements and seek approval from the Chief

Financial Officer or assigned Accountant Program Manager prior to making any obligation to travel. Reimbursement policies and procedures are applicable to the entire agency. Specific departments may, as a matter of sponsored project and grant travel, have policies that are more restrictive in their requirements. Travelers in those departments are expected to adhere to sponsored project and grant travel guidelines when traveling on behalf of their department.

Personal Travel – Travelers may combine personal travel with Agency travel as long as the official trip serves a valid and authorized Agency purpose. The basic rule is that the traveler pays any and all additional costs of the personal portions. The traveler also has full responsibility and liability for any events that occur during personal portions of the trip. If personal travel occurs during normal work hours/schedule, the traveler must identify such time as vacation, administrative leave time, or time off without pay on his/her payroll timesheet. In addition, if the traveler changes his/her original travel itinerary, the appropriate supervisory personnel must be notified and the traveler must receive authorization.

Parent, Board Member or Volunteer Travel – Parents, Policy Council/Committee members, board members or volunteers traveling on behalf of the Agency and incurring reimbursable expenses shall adhere to these policies.

Consultants – Consultants are responsible for their own travel itinerary. Travel cost associated with consultant's service must be defined in the consultant's contract language prior to releasing funds.

Travel Advances

For expenditures other than those associated with air travel, funds will be advanced for upcoming travel only upon receipt of a completed and properly approved meeting or travel authorization (Form 10) and request for travel advance and for a minimum amount of \$50. Travel advances are generally limited to per diems. Otherwise travel will be reimbursed after travel is completed. Travel advances are to be used only for the purpose intended. Travel expenses are to be made in accordance with the Agency's travel policies as explained later in this section.

Employees receiving travel advances are required to sign for the advance signifying their acknowledgement of, and agreement to, these policies. Employees receiving travel advances must submit an expense report within seven (7) days of returning from travel. Any outstanding advances may be deducted from an employee's next paycheck or reimbursed directly from employee to agency.

Commercial Air Travel

Commercial air travel expense is on the basis of the actual cost incurred by the traveler using normally traveled routes. All business travel will be at the most economical class of service. The Agency's designated travel agent can make travel arrangements. Prior to booking travel through the agency's travel agent, the traveler should conduct an on-line search to ensure the Agency receives the most cost-effective fares, except when this fare would:

- a. Require roundabout routing,
- b. Require travel during unreasonable hours,
- c. Excessively prolong travel,
- d. Result in additional costs that would offset the transportation savings, or

- e. Offer accommodations not reasonably adequate for the traveler's medical needs.

Airfare cannot be purchased from online travel sites, such as Travelocity, Expedia, Orbitz, etc., as these sites do not provide the necessary receipt documentation. However, airline tickets may be purchased from an airline carrier's website.

Air carrier selection cannot be biased by any traveler's frequent flyer affiliation. The lowest cost air travel will take precedence over frequent flyer programs. Frequent flyer bonuses will be retained by the Agency.

Often a significant savings on airfare will result from booking a flight with a Saturday stay-over. Many conferences and meetings commence on Sunday or Monday to take advantage of this factor. It is the Agency's policy to authorize Saturday stay-over to the extent that resulting savings in airfare are greater than the additional costs incurred for hotel, car rental, per diem, etc. Travelers should provide documentation of the total cost comparison savings with the Travel Authorization Form.

The Agency will issue payment for commercial air travel. Any personal travel causing an increase in the airfare will be reimbursed to the Agency by the traveler at the time the reservation is made.

Payments for checked luggage and other airline fees may be included with the travel advance request or reimbursed upon receipt of the appropriate documentation. The cost of the baggage fees required by airlines to either check or carry-on luggage is allowable and reimbursable. Those travelers who receive an advance are reminded that they must submit their travel receipts upon return.

Vehicle Usage

When an employee is required to travel 150 or more miles to attend a conference, training, or meeting for Agency purposes, and the form of transportation is an automobile, the employee should first use an agency vehicle from the motor pool; or second, use of a rental car, at Agency expense, instead of his/her personal vehicle, if the resulting cost of the rental provides significant savings.

Car Rental – Travelers may rent vehicles when other transportation is not available or when such use will result in saving of cost and time. Travelers are encouraged to choose compact or mid-sized cars whenever possible, unless safety considerations require a larger vehicle and should be approved by a Program Manager. The Agency has negotiated discounted rates and the appropriate administrative office will make rental reservations in the Agency's name. Travelers should seek the best rental rate available at the time of booking. Employees required to rent without prior reservations should always request the best currently available rate.

Car Rental Procedures – Travelers are instructed to refer to the procedures located in the CAPMC's Personnel Policies and Procedures and follow the guidance found therein.

Personal Vehicle – Travel by personal vehicle may be desirable to save time, to transport equipment or to reduce costs when a number of persons are traveling to the same destination together. The current mileage reimbursement rate, commensurate with the IRS mileage rate, is issued annually by the Agency's Fiscal Department. This rate is intended to cover all transportation and operating costs

including auto insurance. Personal vehicles may not be used for Agency business unless verification of insurance is on file in the Human Resources Office and supports adequate coverage. Employees' insurance coverage must meet the State of California's minimum liability coverage.

Employees requesting reimbursement should use a travel voucher (Form 12) and should include the following:

- Name, position, and program
- Date
- Purpose of trip
- Starting point
- Destination
- Actual odometer readings (starting and ending)
- Calculation of the reimbursable amount

The Agency will reimburse for mileage traveled in excess of normal commuting miles. The distance from home to the regular work site is commuting mileage and is not reimbursable. The location of prearranged Agency conferences, preservice meetings and wellness events will be considered the regular work site for the day and no mileage reimbursement will be paid for these types of events. Odometer readings must be reasonable to the distance noted or standard mileage chart. Any significant differences should be supported with an explanation. Mileage to attend job interviews at either the main office or Fresno program office is not reimbursable either.

When it is necessary for an employee to use their personal vehicle for company business and the travel begins from or ends at their personal residence, the employee will be reimbursed for the shorter of: the distance between the travel site and the normal work site or the travel site and the employee's residence, except for the prearranged types of events noted above.

Example 1: Employee lives in Madera, normally works out of the Fresno office and is attending a training at the Fresno Convention Center. The employee would only be reimbursed for mileage from the Fresno Office to the Fresno Convention Center since the normal commute is from Madera to the Fresno office.

Example 2: Employee lives in Fresno, works at the Gill Ave. office in Madera and attends a training at the Fresno Convention Center. Employee travels from home to the Convention Center and back home. Mileage reimbursement would be paid for travel to and from the Convention Center because it is a shorter distance from the employee's home than it is from the normal work site.

Example 3: Employee commutes 10 miles to the regular work site. During the day the employee travels 25 miles from the work site to various clients' homes and back to the work site. Employee then commutes 10 miles home. The employee can claim the 25 miles driven from the work site to the clients' homes and back to the work site.

Example 4: Employee normally works at the Mariposa Center and attends a Preservice event at the Madera Fairgrounds. No mileage reimbursement will be paid for this travel since the Madera Fairgrounds will be considered the normal work site for the duration of the Preservice event.

The Agency maintains a blanket auto liability coverage policy which extends to cover employees on an excess basis, should personal auto insurance limits of coverage be exhausted. The Agency does not

provide reimbursement for deductible amounts applicable under personal vehicle coverage. Personal vehicle coverage is primary to any Agency insurance.

Local Transportation – Cost of public transportation, airport buses/shuttles and limousines including taxis are acceptable for services to and from airports and railroad stations, between appointments, and between hotels and meeting locations. Advancement of funds will be made, if possible, with documentation of estimated costs. However, receipts are required and must be submitted within seven (7) days upon completion of travel. If receipts are not turned in, the advanced funds must be returned to the Agency unless the employee can establish to the reasonable satisfaction of the Agency that the funds were used in connection with Agency-related travel.

Lodging

Travelers should use standard accommodations at reasonably priced commercial class hotels and motels when making reservations. Any available discounts should be utilized and requested by the traveler such as nonprofit, government or corporate rates. As with airline travel, lodging accommodations may not be booked using online travel sites such as Travelocity, Expedia, Orbitz, etc., as these sites do not provide the necessary receipt documentation. A hotel receipt must be obtained directly from the hotel to substantiate all lodging expenditures.

The Agency will pay the cost of a single room unless a larger room is shared with another employee on Agency business. Travelers of the same sex are encouraged to share rooms; but it is up to the discretion of Executive Director, Chief Financial Officer, Program Managers or Head Start Director and dependent on the available travel budget. The exception to this rule is that the Executive Director, Chief Financial Officer, Head Start Directors, Program Managers and Board members are not required to share a room.

Documentation of such situations should accompany the hotel receipt. Expanded accommodations for family members and/or guests are the responsibility of the employee and are non-reimbursable

Normally, reservations will guarantee a late arrival. If you are unable to honor the reservation, it is the employee's responsibility to ensure that the room is cancelled in compliance with the cancellation terms established by the hotel. The employee may do this by contacting the Agency personnel that booked the reservation or by calling the hotel directly. If you call the hotel directly, be sure to obtain the name of the hotel staff member handling the transaction and the cancellation number.

The Agency will pay by check or credit card for lodging cost. A check request must be submitted at least 10 days in advance or cost should be put on an Agency credit card. In some instances, the hotel may require that payment be received a minimum number of days before the arrival date. The traveler or employee making the reservation is responsible for confirming the payment deadlines of the hotel. If time does not permit, then the Agency credit card will be used. When a reservation is booked for an employee who is not an Agency credit card holder and the Agency credit card will be used, a credit card authorization form must be requested from the hotel, completed and faxed to the hotel prior to the arrival date.

Reimbursement will not be made for employees staying with friends or relatives.

Meals

Travelers will be reimbursed for meal expenses while traveling on Agency business, except for travel not involving an overnight stay. Travel from one agency office or worksite to another or within the Agency’s operational area will not be entitled to meal per diem.

The per diem allowance for meals shall not exceed the IRS regulations as designated by high and low cost areas as shown below. Receipts are not required for meal per diem. However, travel under the California Department of Education (CDE) or other state funded program requires that meal reimbursement is based on actual expense receipts up to the maximum allowable reimbursement. Meal receipts, when required, should be the actual, detailed receipt, not the credit card receipt. The credit card receipt does not provide enough detail. Specific funding sources may have more restrictive meal reimbursement policies which supersede the guidance below. Contact your Program Manager for guidance when traveling on Agency business.

The Agency has adopted the following meal per diem rates:

	<u>Low Cost</u>	<u>High</u>
Breakfast	\$ 7.00	\$ 8.00
Lunch	11.00	14.00
Dinner	<u>23.00</u>	<u>28.00</u>
Total	\$41.00	\$50.00

Consult the Accounting Technician for the travel designation as high or low cost.

Meal per diem shall apply as follows:

1. Travel commencing before 7:00 a.m. shall receive breakfast per diem
2. Travel commencing prior to noon shall receive lunch per diem
3. Travel extending beyond 6:00 p.m. shall receive dinner per diem
4. If a meal is provided by the conference, per diem will not be made
5. Continental breakfast is not considered a meal
6. When a meal is offered in conjunction with the meeting/conference and it is in excess of the limits above, the Executive Director may approve the charge only when verifiable by the agenda or notice of the meeting where the meal and price are itemized. Otherwise, if the employee chooses to attend the meal, the excess amount of the cost will be at the employee’s own expense.
7. When a Head Start Bus Driver is required to drive on a field trip or out of his/her normal service area (county) for required program activities, the Bus Driver will be reimbursed the appropriate meal allowance.
8. A travel expense/reimbursement claim form must be submitted for meal per diem if an advance was not requested or if traveling under CDE or other state-funded program/project.
9. Personal entertainment and alcohol are not reimbursable and should not be on receipts submitted for reimbursement.

Expenses on Behalf of Others

Ordinary and necessary business expenses directly related to Agency business incurred on behalf of others, including but not limited to food, beverages and refreshments will be reimbursed. Expenses for personal entertainment are not reimbursable. To be considered nontaxable, the

Internal Revenue Service requires that the names of persons entertained and the business purpose be shown on expense reports requesting reimbursement. Original receipts must be provided which document the date, location, event, cost, general business purpose, and names and affiliations of person in attendance.

Miscellaneous Expenses

An employee will be reimbursed for miscellaneous expenses associated with business travel not specifically addressed in the above categories. Examples include parking and tolls. Receipts are required for expenses. The Agency is not responsible for any parking tickets and/or towing expenses incurred by the employee during travel on agency business, unless towing expenses are due to mechanical failure of an agency vehicle or agency-provided rental vehicle. No personal entertainment (i.e. in-room hotel movies, room service, etc.) will be reimbursed.

Travel Time Compensated

Federal and state law counts time spent attending lectures, meetings and training programs as hours worked unless all of the following apply:

1. Attendance is outside the employee's regular working hours,
2. Attendance is voluntary,
3. The program attended is not directly related to the employee's job. A program is deemed directly related if it is designed to make his/her job more effective as distinguished from training the employee for another job or a new or additional skill, and
4. The employee does not perform any productive work.

Overnight Travel Out of Town

If an employee's duties require the employee to travel out of town overnight, travel time during the employee's normal working hours (on both normal working days and days that are normally his/her days off) is counted as hours worked. However, the employee's lunch and dinner periods will not be considered hours worked. If a non-exempt employee performs required work while traveling during the time period other than normal working hours, the time involved will be counted as hours worked.

Documentation of Employee and Board Member Business Travel

Lodging and travel expenses require supporting documentation. Such documentation is required to be attached to the travel expense claim form and submitted to the Fiscal Department within seven days of the end of the trip. At the conclusion of a CAPMC business trip, agency staff, parents, policy council/committee members, board members and volunteers that have incurred business-related expenses should complete a travel expense claim (Form 11) in accordance with the following policies:

1. Documentation must justify that participation of the traveler is necessary and costs are reasonable and consistent with CAPMC's travel policy.
2. Identify each separately incurred business expense (i.e., do not group all expenses associated with one trip together).
3. With the exception of tips, tolls, reimbursed mileage, and per diems, all business expenses must be supported with original invoices/receipts.

CAPMC will reimburse employees at the per diem rates noted in a prior section for the location to which they travel. Therefore, meal receipts are not required except for business entertainment which is addressed in item 9 below. If the conference or meeting which the traveler attends provides a meal, the value of that meal as determined by the CAPMC per diem rates will not be paid.

4. Contractor receipts/invoices must be submitted for all lodging and any expenditure other than meals. Credit card charge slips do not represent adequate supporting documentation – a hotel receipt must be obtained to substantiate all lodging expenditures.
5. For airfare, airline-issued receipts should be obtained, including checked baggage and other airline travel fees. If a traveler fails to obtain a receipt, other evidence must be submitted indicating that a trip was taken and the amount paid (for example, a combination of an itinerary, a credit card receipt, and boarding passes).
6. Mileage may be reimbursed at the standard federal rates currently in effect, as published each year by the IRS.
7. General ledger account coding must be identified for all expenditures.
8. For all meals and other business expenditures other than per diem, the following must be clearly identified:
 - a. Names, titles, agencies, and business relationships of all persons
 - b. The business purpose of the meal or other business event (topics discussed, etc.)
 - c. Meal receipts should be the actual, detailed receipt, not the credit card receipt. The credit card receipt may not provide enough detail.
9. All expense reports must be signed and dated by the employee.
10. All expense reports must be approved by the employee's Program Manager.
11. Only one expense report form should be prepared for each trip.

An employee will not be reimbursed for expense reports not meeting the preceding criteria. If the expense report results in a balance due to CAPMC (as a result of receiving a travel advance greater than actual business expenditures), the employee must attach a check or sign a statement indicating authorization to settle the balance due through a payroll deduction. If the expense report results in a balance due to the employee, the employee will be reimbursed through the next schedule employee reimbursement date.

No further travel advances will be issued to any employee who has an outstanding balance due to CAPMC from previous business trips.

Lost Travel Documents

Employees authorized to travel should be responsible to handle Agency funds in a professional manner. It will be the obligation of the traveler to obtain duplicate copies if documents are lost.

Reasonableness of Travel Costs

CAPMC shall reimburse travelers only for those business-related costs that are reasonably incurred. Accordingly, the following guidelines shall apply:

1. Suites and other upgraded rooms at hotels shall not be allowed, unless required by a medical condition. Program Managers must approve any upgrades. Travelers should stay in standard rooms.
2. Ask hotels for any available discounts – nonprofit, government or corporate rates.

3. When utilizing rental cars, travelers should rent midsize or smaller vehicles, unless safety considerations require a larger vehicle and should be approved by the Program Manager. Share rental cars whenever possible.
4. Business-related long-distance telephone calls while away on business travel are permitted, but should be kept to a minimum. Expense reports should explain long-distance charges.
5. Incidental expenses will be reimbursed at the cost of \$5 per trip. Incidental expenses include tips to hotel staff and transportation staff. No receipt is required. It does not include tips with meal service.
6. Incidental expenses do not include cab fares, shuttle service or the costs of telegrams and telephone calls. These may be claimed as additional expenses if they are directly related to business. Receipts for minor parking and meters or business related telephone calls made on public phones which normally cost less than \$1 do not require documentation. Parking reimbursement in fee-based lots will require receipts.
7. If required by the funding source, foreign travel charged to federal grants must be approved in writing by the funding source prior to travel.
8. Business-related internet connection charges are permitted. Travelers may also contact the IT Department about the availability of a broadband wireless card prior to departure.

Non-Reimbursable Expenses

CAPMC does not reimburse any agency staff, parents, policy council/committee members, board members or volunteers for separate travel costs (air fare, etc.) associated with his/her spouse or partner or dependent. The cost of a shared hotel room need not be allocated between employee/director and spouse/partner or dependent for purposes of this policy.

An employee is personally responsible for payment of the following travel expenses:

- First class travel, or other seating above the coach level
- Purchase of flight insurance
- Personal entertainment
- Personal purchases of goods and services
- Airline clubs
- Rental of luxury or sport car models
- Haircuts
- Baby-sitting
- Traffic fines
- Hotel laundry service
- Hotel valet service
- Personal phone calls
- Hotel amenities (in-room movies, exercise facilities)
- Cost incurred by failure to cancel reservations (hotel or transportation)

CASH DISBURSEMENTS (CHECK-WRITING) POLICIES

Check Preparation

CAPMC prints vendor checks and expense reimbursement checks on a weekly basis. Checks shall be prepared by persons independent of those who initiate or approve expenditures, as well as those who are authorized check signers.

All contractor and expense reimbursement checks shall be produced in accordance with the following guidelines:

1. Expenditures must be supported in conformity with purchasing, accounts payable, and travel and business entertainment policies described in this manual.
2. Timing of disbursements should generally be made to take advantage of all early-payment discounts.
3. Generally, all contractors should be paid within 30 days of submitting a proper invoice upon delivery of the requested goods or services.
4. Total cash requirements associated with each check run is monitored in conjunction with available cash balance in bank prior to the release of any checks.
5. All supporting documentation is attached to the corresponding check prior to forwarding the entire package to the Accounting Supervisor for review and authorization. If documentation is not attached to the check copy, i.e. lease payments, then the check copy will clearly reference where the documentation can be located.
6. Checks shall be utilized in numerical order and unused completely blank check stock is stored in a locked closet in the Fiscal Department.
7. Checks shall never be made payable to "bearer" or "cash."
8. Checks are signed and pre-numbered electronically while being printed, providing an original and a duplicate copy.
9. The printed checks and the check register are provided to the Executive Director for his/her review and approval. The approval of the checks is noted by the Executive Director's initials on the check register. The Executive Director reviews and approves the final check register prior to the checks being mailed by the Accounting Technician.
10. After the preparation of a check, the Accounting Technician stamps the invoices paid and matches the duplicate copy of the check with vendor invoices and other supporting documentation.
11. All paid invoices are filed alphabetically by vendor. The accounts payable detail register is filed for future reference.
12. The Program Manager must ensure that all obligations incurred during the grant/contract term must be liquidated (spent) within the time frame established by the funding source. For Head Start, the time period is no more than 90 days after the end of the grant term. The Chief Financial Officer and the Accountant Program Managers will have the responsibility to verify that obligations are properly liquidated, and if necessary secure the appropriate extension from the funding source.

Vendor Payments Utilizing American Express

In lieu of the check writing method described in the previous sections, CAPMC also utilizes its American Express (AMEX) Corporate Card to pay some of its key suppliers. The Board of Directors approved and authorized in March 2009 the American Express Corporate Card. The line of credit and spending limit authorized by AMEX is \$150,000. The Chief Financial Officer is the Program Administrator and the Accounting Technician is the Payment User of the AMEX account.

The Agency has identified vendors who accept the American Express as a payment option. The Agency's vendors utilize either an online or telephone payment system. Some of the vendors being paid utilizing the American Express Corporate Card are AT&T (telephone services); Lakeshore Learning Materials (Head Start supplies); Office Depot (office supplies) and Clean Source (janitorial supplies). The vendor payments shall be produced in accordance with the following guidelines:

1. Expenditures must be supported in conformity with purchasing and accounts payable policies described in this manual.
2. Timing of vendor payments should generally be made to take advantage of all early-payment discounts.
3. Generally, all vendors should be paid within 30 days of submitting a proper invoice upon delivery of the requested goods or services.
4. The total cash requirements of the vendor payments are monitored in conjunction with the spending limit to ensure that the Agency does not exceed the limit.
5. The Agency's vendors are paid utilizing either an online or telephone payment system established by each individual vendor.
6. The Accounting Technician reconciles the AMEX statement with the vendor payments authorized utilizing the credit card.
7. The charges are entered into the Fiscal Department accounting software.
8. All supporting documentation for the AMEX card charges are then forwarded to the Accounting Supervisor for review and authorization.
9. Following the review and approval by the Accounting Supervisor, the AMEX Corporate Card is paid through an ACH debit of the Agency's accounts payable checking account through its online Corporate Card website by the Accounting Technician.
10. Additional payments may be made to AMEX during the month because the spending limit may not cover all of the monthly charges that may be placed on the card. The Accounting Technician will monitor the charges and the credit limit.

Access to the card number and use of the card is limited to Fiscal Department staff. Monthly reports of the AMEX credit card activity are submitted to the Board of Directors for its review.

By utilizing the American Express Corporate Account, the Agency earns membership rewards points and has an unsecured line of credit for approximately 20-30 days. Giving Express is the mechanism used to redeem the points earned. These reward points are redeemed by the Chief Financial Officer periodically for a cash donation to CAPMC. Currently, 1,000 points equals a \$10.00 donation although AMEX may change the program terms from time to time. It takes approximately 6-8 weeks to receive the donation. All money received from the Giving Express is classified as a charitable donation. The donation check payable to CAPMC is deposited in the corporate account as an unrestricted donation as outlined in the section on Cash Receipts. The balance and activity of the reward points are reflected on monthly statements available online.

Check Signing

All checks of Agency require two signatures. No check shall be signed prior to the check being completed in its entirety (no signing of blank checks). The Agency utilizes an automated electronic check signing and numbering process as the checks are printed by the accounting software.

The Agency Board of Directors has designated the Executive Director, Chief Financial Officer, the Board Chairperson, and the Board Secretary/Treasurer with check signing authority. The Board Chairperson and the Executive Director's electronic signatures appear on the Agency's checks. However, the responsibility for authorizing the check printing and signature process has been designated to a limited number of Accountant Program Managers or the Accounting Supervisor after the review of the supporting documentation.

All original supporting documentation should be reviewed and initialed prior to the printing and signing of the checks by the Accounting Supervisor. On occasion, it may be necessary for the vendor to provide a copy of a facsimile invoice which has been lost or misplaced. The Accounting Technician will exercise care to avoid duplicate payment or overpayment in these situations. The Accounting Supervisor reviews the documentation and compares them to the accounts payable preliminary register with accounting distribution. The Accounting Supervisor verifies that the expenditures have been paid in the proper amounts and time periods, charged to the appropriate general ledger codes, and also reviews for allowability, allocability, and reasonableness of the expenses. Following the initial review by the Accounting Supervisor the Accounting Supervisor authorizes the check printing. Checks should not be authorized or signed if supporting documentation appears to be missing or there are any questions about a disbursement.

The access to this process is restricted by the level of authorization assigned in the accounting software by the Chief Financial Officer. The Accounting Technicians prepare the accounts payable for check processing; the Accounting Supervisor performs the initial review of the supporting documentation, and a limited number of Accountant Program Managers, Accounting Supervisor or the Chief Financial Officer can authorize checks for payment. The blank check stock has to be removed from a locked closet in the Chief Financial Officer's office and placed in the check printing equipment. The Accounting Supervisor or an Accountant Program Manager oversees the check printing process and returns any unused check stock to lock and key.

Once the checks are printed, the checks and the check register are provided to the Executive Director for his/her review and approval. The approval of the checks is noted by the Executive Director's initials and the date on the check register. If the Executive Director is not available, the Assistant to the Executive Director or the Human Resource Director will review and approve. If none of these individuals are available, then the Chief Financial Officer will review and approve.

Mailing of Checks

After review by the Executive Director, checks are returned to the Accounting Technician who prepared them. The Technician then mails the checks immediately. Checks should not be mailed by or returned to individuals who authorize expenditures.

Voided Checks and Stop Payments

Checks may be voided due to processing errors by defacing the check by clearly marking it as "VOID" and the signature portion of the original check, if available, will be perforated or cut out. All voided checks shall be retained to aid in preparation of bank reconciliations.

Stop payment orders may be made for checks lost in the mail or other valid reasons. Stop payments are processed online at the bank's secure website by the Chief Financial Officer or his/her designee. If the stop payment is processed by a designee, the Chief Financial Officer receives an email notification of the transaction. When the check is voided in the accounting software by the Chief Financial Officer or his/her designee, the software generates the journal entry to record the stop payment. Any related bank fees are recorded when the bank account is reconciled.

Recordkeeping Associated with Independent Contractors

CAPMC shall obtain a completed Form W-9 or equivalent substitute documentation from all contractors to whom payments are made (see "Accounts Payable Management" policies). A record shall be maintained of all contractors to whom a Form 1099 is required to be issued at year end. Payments to such contractors shall be accumulated over the course of a calendar year.

Control Grid – Purchasing and Disbursements

CAPMC strives to maintain adequate segregation of duties in its purchasing and disbursements functions. The following table illustrates how responsibilities have been assigned. In this table personnel are identified as follows:

- A. Program Managers
- B. Chief Financial Officer
- C. Accounting Technician – Accounts Payable (1)
- D. Accounting Technician – Provider Payments
- E. Accountant Program Managers
- F. Mid-Managers and Supervisors
- G. Program Assistants
- H. Executive Director
- I. Accounting Technicians – Payroll
- J. Accounting Supervisor

Duties	A	B	C	D	E	F	G	H	I	J
Inputs data into vendor master file			X	X						
Obtains Form W-9 from new vendor			X	X						
Initiates purchases						X				
Authorizes purchases	X	X						X		
Prepares purchase order/requisition						X	X			
Prepares requests for proposal						X				
Evaluates proposals	X					X				
Selects vendor	X	X						X		
Receives vendor invoice			X							
Approves vendor invoice	X	X								
Assigns general ledger coding	X						X			
Reviews general ledger coding			X	X					X	
Inputs invoice into A/P system			X	X					X	
Reviews preliminary check register and supporting					X					X
Selects A/P to be paid according to due dates and A/P processing procedures			X	X	X				X	
Approves and runs A/P checks with electronic signatures					X			X		
Reviews and approves final check register prior to mailing of checks								X		
Mails checks			X	X						
Maintains custody of unused completely blank check stock		X								
Reconciles A/P to general ledger										X
Performs bank reconciliations										X
Reviews cancelled checks		X								X
Reviews bank reconciliations					X					

CREDIT CARDS

General

The following policies and procedures will govern the use of purchasing or credit cards:

1. Upon approval of the contractor or credit card company, a card may be issued bearing the names of the individual, both the individual and CAPMC, or CAPMC.
2. Agency purchasing/credit cards will be assigned by the Fiscal Department to the credit card custodian. The cardholder/user must be an employee of the Agency.
3. Only Program Managers are issued an Agency MasterCard and Visa Card (Costco purchases).
4. An employee may be issued one or more cards (i.e., Wal-Mart, Savemart, Valero, or Office Depot as this is the method the contractor uses to extend credit and purchasing authorization.
5. Credit limits will be established by the Fiscal Department. For the Agency's MasterCard, the Executive Director, Chief Financial Officer and the Head Start Director have a credit limit of \$5,000; all other Program Managers are limited to \$2,500. For the Agency's Visa Card used only at Costco, the credit limit for all cardholders is \$2,500.
6. Purchasing/credit cards will not be transferable between individuals or Agency departments without prior approval of the Chief Financial Officer.
7. The Program Manager (custodian) may delegate transaction authority to the cardholder.
8. The individual or the Agency department, as applicable, will be responsible to ensure credit card charges are accurate on the monthly statements.
9. All cardholders are required to sign a purchasing/credit cardholder agreement.

Cardholder Responsibilities

Card users are reminded that use of credit card does not relieve the user from following all of the Agency's procurement policies and procedures. A credit card is a payment method, not a procurement procedure.

The cardholder must only use the purchasing/credit card for legitimate business purposes and must follow all required procurement policies and procedures. The Agency credit card may be used for travel related expenses, training and registration fees, purchasing program supplies, food, emergency items and other items in lieu of checks or purchase orders, or to expedite the purchasing process and when vendors do not accept an Agency purchase order. The cardholder is to be aware that many credit cards look alike and care should be taken to avoid confusing Agency and personal credit cards. Cardholders must notify the Executive Director of any inadvertent personal charges and must reimburse the Agency immediately for such personal charges. Misuse of the card will subject the cardholder to disciplinary action in accordance with Agency policies and procedures relating to progressive discipline, up to and including voluntary termination. The cardholder must:

1. Ensure the purchasing/credit card is only used for legitimate business purposes.
2. Ensure that expenditures are budgeted, allowable for grant purposes, necessary for the program and that funds are available for the expenditure.
3. Maintain the purchasing/credit card in a secure location at all times. Gas credit cards or other credit cards shall not be kept in Agency vehicles since vehicles are susceptible to break-in and vandalism.
4. Gas credit cards should provide for a two-card authorization process.
5. Not allow other individuals to use the purchasing/credit card, unless authorized.
6. Adhere to the purchase limits and restrictions of the purchasing/credit card.

In some situations, the issuer (i.e., Wal-Mart or Office Depot) still requires a purchase order for authorization purposes. The cardholder is responsible for securing a purchase order, as applicable.

7. Obtain all sales slips, register receipts, and/or purchasing/credit card slips and provide same to the Fiscal Department for reconciliation, approval, and allocation of transactions.
8. Attempt to resolve disputes or billing errors directly with the contractor and notify the Fiscal Department if the dispute or billing error is not satisfactorily resolved.
9. Ensure that an appropriate credit for the reported disputed item(s) or billing error appears on a subsequent cardholder statement.
10. Any fraudulent or other unauthorized charges shall be immediately reported to the Agency Purchasing/Credit Card Coordinator who will investigate and arrange for the cancellation and reissuance of the credit card. Immediately report a lost or stolen card to the credit card issuer (24 hours a day, 365 days a year) and to the Fiscal Department during normal working hours.
11. Return the purchasing/credit card to the Fiscal Department upon termination of employment with the Agency or transferring to another department within the Agency.

Agency Purchasing/Credit Card Coordinator/ Designee

The Agency's Chief Financial Officer will assign an Agency coordinator to be responsible for the overall purchasing/credit card program. The coordinator responsibilities shall include the following:

1. Agency liaison with the credit card issuer,
2. Reviewing department-approved applications for completeness of required information,
3. Training the cardholder before releasing the purchasing/credit card,
4. Having the cardholder sign the cardholder agreement, signifying agreement with the terms of the purchasing credit card program,
5. Handling disputed charges/discrepancies not resolved by the cardholder,
6. Securing revoked purchasing/credit cards and submitting information to the vendor,
7. Receiving bill and reviewing purchases,
8. Reviewing invoice, preparing for payment and processing for payment, and
9. Reviewing usage of purchasing/credit card data for appropriateness.

Cardholder Eligibility

The criteria to receive an Agency purchasing/credit card is as follows:

- Applicants must be an employee of the Agency.
- Applicant's request for a purchasing/credit card must be approved by his/her Program Manager. The Agency's MasterCard credit cards will only be issued to Program Managers, the Chief Financial Officer, and the Executive Director as approved by the Board of Directors.
- Employee must attend a training session before he/she may be issued a purchasing/credit card.
- Each individual cardholder must sign a cardholder agreement in the presence of the Agency purchasing/credit card coordinator.

Cardholder Liability

The purchasing/credit card is a corporate charge card which will not affect the cardholder's personal credit. However, it is the cardholder's responsibility to ensure that the card is used within stated guidelines of the purchasing/credit card policies as well as Agency policies and procedures relating to

expenditures of Agency funds. Failure to comply with program guidelines may result in permanent revocation of the card, notification of the situation to management, and further disciplinary measures that may include involuntary termination.

Cardholder Termination

The Agency purchasing/credit card coordinator is required to close an account if a cardholder transfers to a different Agency department; moves to a new job in which purchasing/credit card is not required; terminates Agency employment; or for any of the following reasons which will also subject the cardholder to disciplinary action in accordance with Agency policies and procedures relating to disciplinary action and termination for cause.

1. The purchasing/credit card is used for personal or unauthorized purposes.
2. The purchasing/credit card is used to purchase alcoholic beverages or any substance, material, or service which violates policy, law or regulation pertaining to the Agency.
3. The cardholder allows the card to be used by another individual without prior approval.
4. The cardholder fails to provide the Fiscal Department with required receipts.
5. The cardholder fails to provide, when requested, information about any specific purchase.
6. The cardholder does not adhere to all of the purchasing/credit card policies and procedures.

Lost, Misplaced or Stolen Purchasing/Credit Cards

Cardholders are required to immediately report any lost or stolen purchasing/credit cards to the Fiscal Department. The Fiscal Department is responsible for immediately reporting the lost/stolen card to the issuer. In the event the discovery of the lost/stolen card is made outside of normal Agency business hours, the cardholder is responsible for notifying the issuer directly.

Erroneous Declines

Should the purchasing/credit card be erroneously declined by a vendor, the cardholder should immediately contact the Agency's purchasing/credit card coordinator for assistance. If the purchase is being made outside of the normal Agency business hours, the employee must find an alternate payment method or terminate the purchase and contact the Agency purchasing/credit card coordinator during normal business hours.

Credits

Contractors will issue all credits to the individual purchasing/credit card account for any item they have agreed to accept for return. This credit will appear on a subsequent statement. Under no circumstances should a cardholder accept cash in lieu of a credit to the purchasing/credit account.

Unresolved Disputes and Billing Errors

The cardholder is responsible for contacting the contractor to resolve any disputed charges or billing errors. If the matter is not resolved with the vendor, the Agency's purchasing/credit card coordinator should be contacted for assistance.

Security and Storage

Cardholders should always treat the Agency purchasing/credit card with at least the same level of care as one does their own personal credit cards. The cards should be maintained in a secure location and the card account number should be carefully guarded. As mentioned in a preceding section, credit cards should not be kept in Agency vehicles.

Documentation

By the 4th day of every month, each cardholder must log on to the MasterCard website to obtain a statement detailing the expenditures that were charged to his/her corporate credit card. The cardholder will review this statement for its accuracy and any unauthorized purchases. The individual assigned to each purchasing/credit card will maintain the cardholder's vendor receipts/packing slips/charge slips until such time as they are forwarded to the Fiscal Department for payment. Each cardholder shall authorize the approved charges with a signature that indicates the purchases are approved and that the purchases were made in accordance with CAPMC's policies. The statement shall then be forwarded to the Fiscal Department no later than 5 days after the statement date, accompanied by original supporting documentation for all charges. Documentation of meals, travel and valid business entertainment expenditures shall include all of the same elements as described in the earlier policy on "Employee and Director Business Travel" (i.e., names of people involved, business purpose, etc.).

Credit card payments for food items provided at various meetings or trainings such as the Policy Council/Committee, Board of Directors, pre-service, staff meetings and similar activities should be accompanied by additional documentation such as the meeting agenda and sign-in sheet. This assists the fiscal department staff and others who review these expenses to easily determine the allowability, allocability and reasonableness of the expense. If required by Agency policy, a purchase order should be obtained in advance.

The cardholders of the Agency's MasterCard credit cards will prepare the necessary monthly documentation to be provided to the Agency's Board of Directors. The appropriate format may be obtained by contacting the Assistant to the Executive Director. For Head Start programs, the Program Manager's MasterCard credit card will be provided to the Agency's Policy Council/Committee as well. Other credit card usage will also be reported to the Board of Directors on a monthly basis and the detail charges will be available at the Board of Directors meeting should any discussion arise.

For the Agency's Visa Card, receipts should be forwarded immediately after the purchase to the Fiscal Department with the appropriate account coding. Authorization of the approved charges with a signature indicates that the purchases are approved and that the purchases were made in accordance with CAPMC's policies. If the Fiscal Department is missing a receipt when the monthly billing statement is reconciled, the Accounting Technician will confer with the issued cardholder and follow up to get the receipt. The Accounting Technician will ensure that vendor payment is processed in a timely manner.

The Accounting Technician will prepare the necessary monthly documentation for both the Agency's Board of Directors and the Agency's Head Start Policy Council/Committee.

All other documentation concerning the purchasing/credit card program will be maintained by the Agency's purchasing/credit card coordinator located in the Agency's Fiscal Department. This documentation includes, but it not limited to, applications, cardholder agreements, agency billing statements, reconciliation of accounting statements, and copies of transmittals, and correspondence with issuing companies.

Employee Credit Cards

Employees and officers incurring legitimate Agency business expenses may utilize their personal credit cards for such expenditures. The Agency shall reimburse employees and officers for properly supported and documented business expenditures charged to personal credit cards within the next employee reimbursement processing cycle upon the proper completion of an expense report. (See the earlier policy on Travel and Business Entertainment for expense report preparation procedures.) Travel advances may be requested in special circumstances (e.g. situations in which legitimate business expenses are expected to exceed an employee's credit card limit or other special cases).

PAYROLL AND RELATED POLICIES

Compensation – Personal Services

Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under a federal award, including but not necessarily limited to wages and salaries. Compensation is considered an allowable cost to the federal award to the extent that the following requirements are satisfied:

- Is reasonable for services rendered and conforms to the established written policy of CAPMC for both federal and non-federal activities
- Complies with laws, regulations, and other written policies of CAPMC (see CAPMC's Personnel Policies and Procedures);
- Is properly documented and supported as stated in the Standards of Documentation of Personnel Expenses section of this manual.

Costs which are unallowable under 2 CFR Part 200 [45 CFR Part 75], are also unallowable solely on the basis that the cost constitutes personnel compensation.

Compensation – Fringe Benefits

Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. The costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, non-Federal entity-employee agreement, or an established policy of the non-Federal entity.

See CAPMC's Personnel Policies and Procedures for the established written policies of these fringe benefits.

Costs which are unallowable under 2 CFR Part 200 [45 CFR Part 75], is also unallowable solely on the basis that the cost constitutes a fringe benefit.

Classification of Workers as Independent Contractors or Employees

CAPMC considers all relevant facts and circumstances regarding the relationship between the Agency and the individual in making determinations about the classification of workers as independent contractors or employees. This determination is based on the degree of control and independence associated with the relationship between CAPMC and the individual. Facts that provide evidence of the degree of control and independence fall into three categories:

1. Behavioral control
2. Financial control
3. The type of relationship of the parties

Facts associated with each of these categories that will be considered in making employee/contractor determinations shall include:

1. Behavioral control:
 - a. Instructions given by CAPMC to the worker that indicate control over the worker (suggesting an employee relationship), such as:

- (1) When and where to work.
 - (2) What tools or equipment to use.
 - (3) What workers to hire or to assist with the work.
 - (4) Where to purchase supplies and services.
 - (5) What work must be performed by a specified individual.
 - (6) What order or sequence to follow.
- b. Training provided by CAPMC to the worker (i.e., employees typically are trained by their employer, whereas contractors typically provide their own training).
2. Financial control:
- a. The extent to which the worker has unreimbursed business expenses (i.e., employees are more likely to be fully reimbursed for their expenses than is a contractor).
 - b. The extent of the worker's investment in the facilities/assets used in performing services for CAPMC (greater investment associated with contractors).
 - c. The extent to which the worker makes services available to the relevant market.
 - d. How CAPMC pays the worker (i.e., guaranteed regular wage for employees vs. flat fee paid to some contractors).
 - e. The extent to which the worker can realize a profit or loss.
3. Type of relationship between worker and agency:
- a. Written contracts describing the relationship that CAPMC and the individual intend to create.
 - b. Whether CAPMC provides the worker with employee-type benefits, such as insurance, paid leave, etc.
 - c. The permanency of the relationship.

The extent to which services performed by the worker are a key aspect of the regular business of CAPMC. If an individual qualifies for independent contractor status, the individual will be sent a Form 1099 if total compensation paid to that individual for any calendar year, on the cash basis, is \$600 or more. The amount reported on a Form 1099 is equal to the compensation paid to that person during a calendar year (on the cash basis). Excluded from "compensation" are reimbursements of business expenses that have been accounted for by the contractor by supplying receipts and business explanations.

The Agency's Chief Financial Officer in consultation with the Human Resources Director shall make the final determination.

If an individual qualifies as an employee, a personnel file will be created for that individual and all documentation required by the CAPMC personnel policies shall be obtained. The policies described in the remainder of this section shall apply to all workers classified as employees.

General

The Madera County Board of Supervisors, along with joint participation by the Agency's Board of Directors, hires or terminates the Executive Director. The Board of Directors approves the hiring/termination of all staff, including the Executive Director. The Executive Director approves the hiring/termination of all other employees. The Policy Council/Committee approves the hiring/termination of the Head Start Director (Program Manager). Certain programs, such as Head Start, require the approval of the key personnel before an offer of employment is made. Currently key personnel are the Head Start Director, the Executive Director, Human Resources Director and the Chief Financial Officer.

The Agency will comply with the requirements per prescribed policies and regulations. All employees will comply with the Agency's personnel policies and procedures.

Wages and Compensation

The Agency's Board of Directors has authorized delegation of the human resources and the classification procedures to the Executive Director. The Executive Director and the Human Resources Director are responsible for the overall coordination, review, and control of the Agency's compensation classification plan. The Agency will comply with all state and federal laws, Head Start Performance Standards, Agency policies and procedures, as well as the standards, guidelines, practices, and requirements that are specified by its grantors. CAPMC will perform wage comparability studies, including those of the Executive Director and the Chief Financial Officer, every three to five years to ensure the salary and wage structure is similar to other agencies of like size and employee base in our area.

Review and Approval of Senior Management Compensation

The wage comparability studies mentioned above shall include a salary and benefits survey of senior management to include the Executive Director and the Chief Financial Officer. Although the formal comparison with external data shall be performed once every three to five years, the Board of Directors shall review and approve the Executive Director's compensation within every calendar year as part of the Executive Director's annual evaluation and appraisal. The Board of Directors approves any changes within the Agency's compensation classification plan and the compensation plan includes the position of the Chief Financial Officer.

Cost of Living Adjustment (COLA) and Quality Improvement (Revised and Approved by Board of Directors - 11/12/2020)

COLA's and Quality Improvement/Disparity are generally awarded through a grant amendment. Once approved by the funding source, wages will be adjusted based on funder instructions and/or the adoption of the approved Agency Employee Compensation Schedule. To be eligible for either the COLA or Quality Improvement/Disparity, an employee must be considered an "eligible staff." Eligible staff" means all Agency employees actually employed at the Agency at time of the publication of the employee compensation and salary schedules **and** the issuance of paychecks/direct deposits reflecting the new compensation amount. Any retroactive payment will be deemed earned only if the employee is actually employed at the Agency at the time of approved Employee Compensation Schedule and the Agency is scheduled to begin paying wages pursuant to that schedule. Any exceptions will be approved by the Executive Director based on unusual or extenuating circumstances such as length of service, extraordinary contributions to CAPMC and other similar criteria.

Employers such as CAPMC generally view Cost of Living Adjustments (COLAs) and other adjustments such as Quality Improvement (QI)/Disparity Adjustments as a tool not only to recruit and retain staff but also reward staff for outstanding efforts.

Payroll Administration

CAPMC operates on a bi-weekly payroll. A personnel file is established and maintained for all employees with current documentation, as described throughout this section and more fully described in CAPMC's Personnel Manual. The Human Resources Director is responsible for ensuring that all employees complete the appropriate paperwork applicable to payroll and the personnel files.

Changes in Payroll Data

All of the following changes in payroll data are to be authorized in writing:

1. New hires
2. Terminations
3. Changes in salaries and pay rates
4. Voluntary payroll deductions
5. Changes in income tax withholding status
6. Court-ordered payroll deductions
7. Union member (If no decision is made within 30 calendar days, the covered employee automatically becomes a fee payer)

New hires, terminations, and changes in salaries or pay rates shall be authorized in writing by the appropriate Program Manager.

Voluntary payroll deductions and changes in income tax withholding status shall be authorized in writing by the individual employee. An employee may request in writing to have his/her paycheck electronically deposited to an account in a financial institution of the employee's choice.

Documentation of all changes in payroll data shall be maintained in each employee's personnel or payroll file.

Payroll Taxes

The Fiscal Department is responsible for ensuring all required tax forms are properly completed and submitted, and that all required taxes are withheld and paid. The Fiscal Department processes the payroll through an in-house payroll system.

The Accounting Technician will prepare and process the appropriate payroll tax deposits and related payroll deductions based on the payroll register. The Accounting Supervisor will approve the check requests and payroll tax amounts.

The Chief Financial Officer or his/her designee will review and approve the payroll tax reports and will sign the reports.

Withholding of federal income taxes shall be based on the most current Form W-4 prepared by each employee. The current Form W-4 will be utilized for state income tax withholding unless the employee has completed the appropriate California state withholding documentation.

Personnel Activity Reports

CAPMC follows the guidelines in 2 *CFR Part 200.430(i)*, *Standards for Documentation of Personnel Expenses*, as well as requirements in specific grants.

Charges to federal and non-federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

1. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
2. Be incorporated into the official records of the Agency;
3. Reasonably reflect the total activity for which the employee is compensated;
4. Encompass both federally assisted and all other activities compensated by the Agency on an integrated basis;
5. Comply with the established accounting policies and practices of the Agency; and
6. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two or more indirect cost activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. A cost objective means a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, etc. A cost objective may be a major function of the Agency, a particular service or project, a federal award, or an indirect cost activity.

Preparation of Timesheets

The Fiscal Department will prepare a payroll calendar at the beginning of each calendar year noting the pay periods and pay dates. Each CAPMC employee must submit to the Fiscal Department a signed and approved timesheet no later than 5:00 p.m. at the close of each pay period. The deadline may be adjusted as necessary for holiday schedules. Timesheets shall be prepared in accordance with the following guidelines:

1. Each timesheet shall reflect all hours worked during the pay period (time actually spent on the job performing assigned duties), whether compensated or not.
2. Timesheets shall be prepared in ink (or electronically).
3. Errors shall be corrected by crossing through the incorrect entry, filling in the correct entry, and placing the employee's initials next to the change or by completing a Change on Timesheet form. Employees shall not use whiteout or correction tape.
4. Employees shall identify and record hours worked based on the nature of the work performed.
5. Compensated absences (vacation, holiday, sick leave, etc.) should be clearly identified as such.

Timesheets shall be signed by the employee prior to submission to his/her supervisor. After preparation, Program Managers or their designees shall approve timesheets prior to submission to the Fiscal Department. Corrections identified by an employee's supervisor shall be authorized by the employee or at a minimum, the Program Managers or their designees are required to contact the employee by telephone, email, or other communication method to notify the employee of the change. A form, Change on Timesheet (Form 9A) may be used to communicate these changes and notify the employee and obtain the employee's and supervisor's signatures.

An Agency employee who is on leave, traveling, or is ill on the day that timesheets are due may telephone or email timesheet information (actual time worked and the appropriate classifications) to his or her

supervisor (or designated alternate). Timesheets submitted in this manner shall bear an appropriate notation. The timesheet shall be signed by the supervisor or the designated alternate.

Processing of Timesheets

The Accounting Technicians will process the timesheets by checking them for mathematical accuracy, then entering all timesheets into the in-house payroll system. Incomplete time sheets signed by the employee and approved by the supervisor will be returned to the Program Manager or his/her designee.

The Accounting Technicians should not change or correct timesheets. However, the Accounting Technician is not permitted to pay out more vacation, sick leave or administrative leave than the employee has accrued. Additionally, the amount of holiday pay shown on the timesheet may not reflect the amount to which the employee is entitled based upon the payroll records. The Program Manager or his/her designee should be notified of these errors so that the employee may be contacted about the change.

Tampering with, altering, or falsifying time records, recording time on another employee's time record, or willfully violating any other timesheet policy or procedures may result in disciplinary action, up to and including discharge.

Review of Payroll

The Accounting Supervisor and Accountant Program Managers will review the preliminary payroll registers and the final payroll registers before the payroll checks are processed. Payroll checks are printed, numbered, and signed by the Agency's accounting software. A non-negotiable copy of the payroll check is printed at the same time. The Accountant Program Manager who supervises the payroll process will authorize the payroll by completing the payroll check log.

The Chief Financial Officer or his/her designee will forward the electronic file created by the payroll system to the Agency's bank for those employees who have opted for ACH electronic deposit. To initiate the electronic transfer an access and key code are required. These authorizations are limited to the Chief Financial Officer and Accountant Program Managers with payroll responsibilities. Documentation of the transactions transmitted electronically will be maintained by the Fiscal Department. The payroll check registers produced by the payroll processing will be filed and maintained for future reference.

The Accounting Technicians will match the timesheet and the duplicate copy of the payroll check and file it in the employee's payroll file, along with any other payroll documentation.

Distribution of Payroll

Payroll payments (or check stubs for electronic deposits) shall be distributed by the program designee who should be an individual who does not approve timesheets, is not responsible for hiring and firing, and does not control the preparation of payroll.

Control Grid – Payroll and Human Resources

CAPMC strives to maintain adequate segregation of duties in its payroll and human resources functions. The following table illustrates how responsibilities have been assigned. In this table, personnel are identified as follows:

- A. Human Resources Director
- B. Chief Financial Officer
- C. Accounting Supervisor
- D. Other Accountant Program Managers
- E. Accounting Technicians – Payroll
- F. Human Resources Assistant
- G. Program Assistants
- H. Program Managers
- I. Supervisors
- J. Executive Director
- K. U. S. Mail

Duties	A	B	C	D	E	F	G	H	I	J	K
Authorizes new hires								X			
Authorizes salary adjustments								X			
Authorizes terminations								X			
Approves new hires	X									X	
Approves salary adjustments	X									X	
Approve terminations	X									X	
Sets up new employee in P/R system						X					
Enters salary adjustments to P/R system					X						
Enters direct deposit info in P/R					X						
Inactivates terminated employees in P/R system					X						
Reviews changes to payroll master file (Software tracks history changes)			X								
Approves timesheets									X		
Enters timesheets					X						
Reviews input of timesheet data			X	X							
Reviews distribution of time			X	X				X	X		
Reviews preliminary and final payroll registers (includes approval)			X	X							
Prints checks (or paystubs) and electronically signs, jointly			X	X	X						
Distributes checks (paystubs)							X				
Maintains custody of unused completely bank check stock		X									
Prints annual W-2 forms			X								
Reviews annual W-2 forms		X									
Distributes annual W-2 forms											X

POLICIES PERTAINING TO SPECIFIC ASSET ACCOUNTS

CASH AND CASH MANAGEMENT

Cash Accounts

Savings Account:

This primary account provides for operations of the Agency. All cash and check deposits as well as electronic funds deposits are made to this account. This is an interest-bearing account.

Cash transfers to other accounts are done on an as needed basis to cover disbursements and are initiated by the Chief Financial Officer or his/her designee. The Agency's agreement with its financial institution limits transfers from its savings accounts to those transfers into other Agency accounts only. Should larger amounts of available cash become available, they may be invested in short-term investments or higher interest-bearing cash equivalents.

In addition, all advances of federal funds shall be deposited in this interest-bearing account and interest earned in excess of \$500 shall be returned to the Federal Payment Management System (PMS). Interest earned on such funds will be allocated to federal and non-federal awards, as applicable, based on the funds received and disbursed during the grant year for each award. Other advances of federal funds by grantees to CAPMC as a delegate agency may have other lower thresholds for the interest earned that must be returned.

Money Market Account:

This account provides for Migrant Head Start deposits which are provided to the agency. This is an interest-bearing account.

Cash transfers to other accounts are done on an as needed basis to cover disbursements of the Migrant Head Start programs and are initiated by the Chief Financial Officer or his/her designee. The Agency's agreement with its financial institution limits transfers from its money market account to those transfers into other Agency accounts only.

All advances of Migrant Head Start funds received from the Agency's grantees shall be deposited in this interest-bearing accounts and interest earned in excess of \$500 shall be returned to the awarding agency or expended on behalf of the program. Lower limits may apply based on the delegate contract. Interest earned on such funds will be allocated, as applicable, based on the funds received and disbursed during the grant year for each award.

Payroll Account:

The payroll account is a separate checking account. The payroll account is a low balance account. As such, only the amount needed to cover each payroll is transferred into this account from the savings account, based on the amount calculated. Transfers from the savings account into the payroll account are initiated by the Chief Financial Officer or his/her designee.

Accounts Payable:

This primary operating checking account provides for routine business check disbursements. The accounts payable account is a low balance account. As such, only the amount needed to cover accounts payable disbursements are kept in this account. Transfers from the savings account into the accounts payable account are initiated by the Chief Financial Officer or his/her designee.

Mental Health Full Services Account:

The Agency has entered into an agreement to provide accounting and financial services to the County of Madera Behavioral Health Department. This account provides for debit card transactions by approved county employees with proper authorization. Approximately \$2,000 is maintained in this account for program operations. Transfers from the savings account are initiated by the Chief Financial Officer or his/her designee.

Insurance and Collateralization

Grant and contract funds will be deposited in an interest-bearing federally insured account. The federally-insured threshold is currently \$250,000. Where deposits exceed the insured amounts, adequate collateralization in excess of the insured amount is necessary.

Authorized Signers

The following CAPMC personnel are authorized to sign checks drawn on any of the Agency's accounts:

- Executive Director
- Chief Financial Officer
- Board Chairperson
- Board Secretary/Treasurer

However, the Board Chairperson and the Executive Director are the signatures that are electronically signed as the Agency's checks are printed by its accounting software. The Chief Financial Officer is responsible for notifying the Agency's financial institutions of changes in authorized signatures upon the departure of any authorized signer.

Bank Reconciliations

Bank account statements are received electronically each month by the Chief Financial Officer and the Accounting Supervisor responsible for bank account reconciliations. The Chief Financial Officer shall open the statement and review its contents for unusual or unexplained items. This review must be performed in a timely manner so that reconciliation of the bank account is not delayed. Unusual or unexplained items shall be reported immediately to the Finance Committee. The Accounting Supervisor is responsible for saving the electronic versions of the bank statements and the cancelled checks onto the Fiscal Department's network server to comply with CAPMC records retention policy. Access to the bank statement information and cancelled checks is limited to the two prior years by the Agency's financial institution.

After this review is complete, the reconciliation between the bank balance and general ledger balance is prepared by the Accounting Supervisor. Part of the reconciliation process shall involve the review of a sampling of the electronic copies of the cancelled checks to identify altered or substitute checks, unusual endorsements, or other signs of fraudulent activity. The bank reconciliation process will be completed as soon as possible after the receipt of each bank statement.

All bank reconciliations, including any adjusting journal entries resulting from preparing bank reconciliations, are reviewed and approved by the Accountant Program Manager on a monthly basis. The Chief Financial Officer should be notified of all outstanding checks over 60 days, and should take appropriate action on these checks.

Bank reconciliations and copies of resulting journal entries are filed in the current year's fiscal files.

Cash Flow Management

The Chief Financial Officer monitors cash flow needs on a weekly basis to minimize the time elapsing between the receipt and disbursement of funds and to ensure that payment obligations can be met. Cash transfers between accounts are performed on an as-needed basis.

CAPMC adheres to the requirements of its grants which may prohibit loaning funds between programs (for example, Head Start), therefore, cash management and reporting is performed at the program level as well as for the Agency as a whole.

The Agency has obtained an unsecured line of credit in the amount of \$200,000 from its financial institution in the event of emergencies. This line of credit can be used if necessary if reimbursement from the Agency's funding sources are delayed. The Agency's authorized signers are authorized to borrow against the line of credit.

Stop Payments

Accounts Payable – Stop payments will be issued by the Chief Financial Officer or his/her designee 10 working days after the check date to allow time for mail processing and delays. Depending on other circumstances, this timeframe may be shortened. Once the stop payment has been issued, the replacement check will be released.

Payroll – Stop payments will be issued by the Chief Financial Officer or his/her designee five (5) working days after the check date to allow for mail processing and delays. Depending on other circumstances such as a lost payroll check, this timeframe may be shortened.

Stale and Old Outstanding Checks

Outstanding accounts payable checks over three months and outstanding payroll checks over two months are considered old. After the bank reconciliation process determines that there are outstanding checks which meet this criteria, the following steps will be taken to clarify their status.

Accounts Payable – The Accounting Supervisor completing the bank reconciliation will follow-up with the recipient to see where the check is in their system. If the check is in their possession, they will be asked to cash it as soon as possible. If the payee did not receive it or lost it, the old check will be

voided and a new check issued. A stop payment on the old check will be made if the dollar amount of the replacement check exceeds \$20. The Accountant Program Manager or the Chief Financial Officer will be required to void the check in the accounting software and determine the void date.

Payroll - The Accounting Supervisor completing the bank reconciliation will determine the best way to contact the employees to determine the status of the check. Usually it is better to contact the administrative section of the program involved. If the check is in the employees' possession, they will be asked to cash it as soon as possible. If the employees did not receive it or lost it, the old check will be voided and a new check issued. A stop payment on the old check will be made before the re-issuance. The Accountant Program Manager or the Chief Financial Officer will be required to void the check in the accounting software and determine the void date.

If the status of either the accounts payable or payroll checks cannot be determined, CAPMC will write off checks that are more than six (6) months old that have not cleared the Agency's bank.

All stale checks that are written off within the same fiscal year as they were written shall be credited to the same expense or asset account that was debited when the check was written, or the expenditure incurred. For stale checks written off in fiscal years subsequent to the year in which the check was written, the credit shall be to miscellaneous income.

CAPMC will also comply with California laws regarding unclaimed property. Accordingly, if uncashed checks are subject to a state reporting and transfer requirement, the Agency shall file all appropriate forms and remit unclaimed property to the appropriate jurisdiction.

Petty Cash Fund

CAPMC will provide imprest funds for valid, minor office expenditures, and to periodically replenish these funds up to its authorized balance. The petty cash custodian is responsible for ensuring that the petty cash fund is locked at all times. The following petty cash funds are maintained by the Agency:

<u>Location</u>	<u>Custodian</u>	<u>Amount</u>
Fiscal Department	Accounting Technician	\$300
Fresno Migrant	Head Start Program Manager	\$200
Mariposa Head Start	Advocate	\$100, only during season

Disbursement of \$50 or less may be made from the petty cash fund for program incurred expenses. All disbursements or requests for advances from the petty cash fund must be accompanied by a completed and approved petty cash voucher. Receipts must be furnished for all disbursements and advances from petty cash.

Program Managers will determine if advance authorization is required for petty cash disbursements. The purchaser shall present the petty cash voucher (Form 1), approved by the Program Manager, to the petty cash custodian for payment. A receipt for all purchases must be furnished to the petty cash custodian that will be attached to the petty cash slip. The petty cash custodian shall ensure that the petty cash voucher is properly completed, approved, and that a proper receipt is attached. At all times, the petty cash fund will contain receipts and cash totaling the amount of the fund.

The petty cash custodian shall prepare a reconciliation of the petty cash account on a periodic basis when funds are low or at the program's or Agency's fiscal year end. The petty cash custodian will total the disbursement by program and account classification and submit the recap and all receipts to the

Fiscal Department for reimbursement. Petty cash reimbursement checks will be made out to the petty cash custodian.

Petty cash reconciliations are subject to review by the Accounting Supervisor or Accountant Program Manager, who may also perform periodic surprise cash counts and reconciliations (Form 21). Any irregularities in the petty cash fund will be immediately reported in writing to the Executive Director and the Program Manager. Loans or check cashing will not be made from petty cash funds.

Wire and ACH Transfers

In the event that a future wire transfer is initiated, the Chief Financial Officer shall be the only CAPMC employees authorized to transact wire transfers from CAPMC bank accounts. To prevent anyone other than the Chief Financial Officer from transacting wire transfers, a system shall be employed that requires the use of pass codes. Pass codes issued only to the Chief Financial Officer, are assigned by the bank and are changed periodically. Confirmations of all wire transfers are delivered to the Executive Director.

To prevent anyone other than the Chief Financial Officer and the Accountant Program Managers from transmitting electronic ACH files for payroll and accounts payable provider payments, the online banking system requires the use of access codes and the use of key codes. The key codes are assigned by the bank and are changed randomly. Access codes are assigned by the Chief Financial Officer. Confirmation of all ACH file transfers are delivered to the Chief Financial Officer.

INVENTORY OF MATERIALS

Description of Inventory

CAPMC maintains an inventory of materials used for food operations and the food assistance programs as well as custodial and janitorial supplies. Examples of such items include food items and kitchen supplies.

Accounting for Inventory

CAPMC accounts for purchased inventory items at cost, using the first-in, first-out method of valuation. Unit cost shall be computed by adding freight, insurance and other shipping costs to the actual cost of purchased inventory, dividing this total amount by the number of units purchased.

Physical Counts

A physical count of inventory will be performed on a monthly basis or other periodic basis. Any inventory items that appear damaged, obsolete or otherwise unable to be used shall be excluded from the counts. A detailed record of the physical count shall be kept by the individuals involved in taking the inventory.

At the conclusion of the physical count, the inventory count sheets shall be extended by applying the most recent unit costs to the physical quantities of each item on hand. The general ledger balance shall be adjusted to reflect the total inventory on hand as determined by the physical count.

Contributed Inventory

Inventory items donated to CAPMC shall be recorded as assets of the Agency at the fair market value as of the date of the contribution, unless the Agency is acting as an agent in connection with a contribution by a donor through the Agency to another charity specifically identified by the donor. Contributed inventory items shall be subject to the same physical counting and other policies as purchased inventory items.

PREPAID EXPENSES

Accounting Treatment

CAPMC treats payments of expenses that have a time-sensitive future benefit as prepaid expenses and will amortize these items over the corresponding time period. For purposes of this policy, payments of less than \$500 shall be expensed as paid and not treated as prepaid expenses, regardless of the existence of a future benefit unless it would be considered an “out of period” expense and prohibited by the funding source.

Prepaid expenses with future benefits that expire within one year from the date of the financial statements shall be classified as current assets. Prepaid expenses that benefit future periods beyond one year from the financial statement date shall be classified as non-current assets.

Procedures

As part of the account coding process performed during the processing of accounts payable, all incoming contractor invoices shall be reviewed for the existence of time-sensitive future benefits. If future benefits are identified, the payment shall be coded to a prepaid expense account code.

The Fiscal Department shall maintain a schedule of all prepaid expenses. The schedule shall indicate the amount and date paid, the period covered by the prepayment, the purpose of the prepayment, and the monthly amortization. This schedule shall be reconciled to the general ledger balance as part of the closeout process.

INVESTMENT POLICIES

Introduction

CAPMC treats all assets of the Agency, including those funds that are legally unrestricted and without donor-imposed restrictions, as though they are held in a fiduciary capacity for the purpose of accomplishing the Agency's tax-exempt mission. As such, the policies described in this section are to be interpreted in light of that overall sense of stewardship, and the investment standards shall be those of a prudent investor.

Funds to be invested do not include those from federal awards. Such funds will be spent on program requirements as budgeted or returned to the awarding agency. Any advances of federal funds will be maintained in an interest-bearing account. Interest earned on such funds, up to \$500 per year, will be allocated to federal grants based on a percentage of funds received during the month, and any additional interest will be returned to the Federal Payment Management System or other awarding agency that provides advances. Investment return is generally considered free of donor restrictions, unless its use is limited by a donor-imposed restriction or by law.

Delegation of Authority

The Board of Directors of CAPMC has delegated supervisory authority over its investing activities to the Chief Financial Officer and to the Finance Committee through its long-range financial planning responsibility.

Investment Objectives

CAPMC's investment objectives are the preservation and protection of the Agency's assets, as well as the maintenance of liquid reserves to meet obligations arising from unanticipated activities, by earning an appropriate return on investments.

Allowable Investments

Investments of CAPMC shall be made exclusively with the following securities:

1. Federally-insured Certificates of Deposit, not to exceed \$100,000, including interest, at commercial banks or savings and loan institutions;
2. U.S. Treasury securities and securities of federal agencies and instrumentalities;
3. Repurchase agreements with financial institutions collateralized by U.S. Treasury or federal agency securities;
4. Corporate bonds and notes rated A or better by Moody's and Standard & Poor's;
5. Commercial paper rated P-1/A-1 by Moody's and Standard & Poor's;
6. Money market funds that invest in securities approved under these guidelines.
CAPMC shall not engage in margin transactions, short selling, commodity transactions or use of derivatives.

Diversification

No more than ten percent of the investments of CAPMC shall be in the securities of any one issuer, with the exception of obligations of the U.S. government, its agencies and instrumentalities, and federally-insured certificates of deposit.

Accounting Treatment

All purchased investments shall initially be recorded at cost. All investments acquired by donation to CAPMC shall initially be recorded at their fair market value as of the date of donation. Donated investments shall be recorded as unrestricted, temporarily restricted, or permanently restricted income and net assets based on the existence or absence of such restrictions, as defined earlier in the section on Contribution Accounting in this manual.

Subsequent to acquisition, CAPMC carries all equity securities with readily determinable fair market values and all debt securities at their market values. Adjustments to market value shall be made in the accounting records and financial statements of CAPMC on a quarterly basis.

Adjustments to market value result in unrealized gains and losses on investments. Such gains and losses resulting from contributed investments (or from investments purchased with contributed funds) shall be classified as unrestricted, temporarily restricted, or permanently restricted based on the existence or absence of explicit restrictions on such appreciation and depreciation from the donor, as defined earlier. Such unrealized gains and losses from investments purchased with unrestricted funds shall be classified as unrestricted.

Procedures and Reporting

In conjunction with the Finance Committee and approval from the Board of Directors, procedures and reporting requirements will be developed, as necessary, to ensure that investments are properly managed and that the investment policies are consistent with the mission of CAPMC and accurately reflect the current financial condition of the Agency.

PROPERTY AND EQUIPMENT

Capitalization Policy

Physical assets such as real property and non-expendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more are capitalized as property and equipment on the Agency's financial statements. Items with unit costs below this threshold shall be expensed in the year purchased. All items of property and equipment should follow the procurement policies outlined in the chapter on Purchasing Policies and Procedures.

If an awarding agency requires a lower amount for equipment, CAPMC will adhere to that dollar amount only for that program or contract.

Capitalized property and equipment additions are accounted for at their historical cost and all such assets, except land, are subject to depreciation over their estimated useful lives, as described later.

Capitalized assets will be reported as expensed for grants if they were so budgeted in the grant application. However, for the Agency's financial statements, these assets will be capitalized and depreciated according to these policies.

The Chief Financial Officer or his/her designee within CAPMC will be assigned the responsibility for recording and maintaining the information on the property records and for monitoring the locations and use of all property held by CAPMC.

Contributed Assets

Assets with fair market values in excess of \$5,000 per unit that are contributed to CAPMC shall be capitalized as fixed assets on the financial statements. Contributed items with market values below this threshold shall be expensed in the year contributed.

Capitalized contributed assets are accounted for at their market value at the time of donation and all such assets, except land and certain works of art and historical treasures, are subject to depreciation over their estimated useful lives, as described in the section Depreciation and Useful Lives

Equipment and Furniture Purchased with Federal Funds (2 CFR Part 200.313)

CAPMC may occasionally purchase equipment and furniture that will be used exclusively on a program funded by a federal agency. In addition to those policies on Asset Management described earlier, equipment and furniture charged to federal awards will be subject to certain additional policies as described below.

For purposes of federal award accounting and administration, "equipment" shall include all assets with a unit cost equal to the lesser of \$5,000 or the capitalization threshold utilized by CAPMC, described under Asset Management.

All purchases of "equipment" with federal funds shall be approved, in advance and in writing, by the federal awarding agency. In addition, the following policies shall apply regarding equipment purchased and charged to federal awards:

1. Adequate insurance coverage will be maintained with respect to equipment and furniture charged to federal awards.
2. For equipment (or residual inventories of supplies) with a remaining per unit fair market value of \$5,000 or less at the conclusion of the award, CAPMC shall retain the equipment without any requirement for notifying the federal agency.
3. If the remaining per unit fair market value is \$5,000 or more, CAPMC shall gain a written understanding with the federal agency regarding disposition of the equipment. This understanding may involve returning the equipment to the federal agency, keeping the equipment and compensating the federal agency, or selling the equipment and remitting the proceeds, less allowable selling costs not to exceed \$500, to the federal agency.
4. The Chief Financial Officer along with the Program Manager shall determine whether a specific award with a federal agency includes additional equipment requirements or thresholds and requirements that differ from those described above.
5. A physical inventory of all equipment purchased with federal funds shall be performed at least once every two years. The results of the physical inventory shall be reconciled to the accounting records of CAPMC.

Establishment and Maintenance of a Fixed Asset Listing

Capitalized property and equipment will be managed until transfer, replacement, or disposition takes place by maintaining a perpetual inventory of all equipment. All capitalized property and equipment shall be recorded in an inventory form (Form 14). This form shall include the following information with respect to each asset:

1. Date of acquisition
2. Cost
3. Description (including manufacturer's model, serial number or other identification number)
4. Agency assigned asset number
5. Source of the funds used to purchase the equipment, including the federal award number, if applicable
6. Whether the title vests in the Agency or the federal Government
7. Information to calculate the federal share of the cost of the equipment, if applicable
8. Location, use and condition of asset
9. Depreciation method
10. Estimated useful life
11. All pertinent information on the ultimate transfer, replacement, or disposition of the asset including the date of disposal and sale price.

A physical inventory of all assets capitalized under the preceding policies will be taken on a bi-annual basis by CAPMC. This physical inventory shall be reconciled to the property log and adjustments made

as necessary. All adjustments resulting from this reconciliation will be approved by the Chief Financial Officer.

Receipt of Newly-Purchased Equipment and Furniture

At the time of arrival, all newly-purchased equipment and furniture shall be examined for obvious physical damage. If an asset appears damaged or is not in working order, it shall be returned to the contractor immediately.

In addition, descriptions and quantities of assets per the packing slip or bill of lading shall be compared to the assets delivered. Discrepancies should be resolved with the contractor immediately.

Depreciation and Useful Lives

All capitalized assets are maintained in the special property and equipment account group and are not included as an operating expense. Property and equipment are depreciated over their estimated useful lives using the straight-line method.

In the year of acquisition, depreciation is recorded based on the number of months the asset is in service, counting the month of acquisition depending on the date of purchase. For example, an asset is purchased on the 5th day of the fifth month there will be eight full months of depreciation (eight-twelfths of one year) recorded for that year. However, if the asset is purchased between the 15th day and the last day of the fifth month, there will only be seven full months of depreciation (seven-twelfths of one year).

Estimated useful lives of capitalized assets shall be determined by the Fiscal Department. The following is a list of the estimated useful lives of each category of fixed assets for depreciation purposes:

Furniture and fixtures	5 years
General office equipment	5 years
Computer hardware and peripherals (which exceed the capitalization threshold)	3-5 years
Playground equipment	5 years
Vehicles	5 years
Buildings	39 years
Portable, modular buildings	20 years
Leased assets	life of lease
Leasehold Improvements	remaining lease term

For accounting and financial reporting purposes, depreciation expense will be recorded on a monthly basis.

Changes in Estimated Useful Lives

If it becomes apparent that the useful life of a particular capitalized asset will be less than the life originally established, an adjustment to the estimated useful life shall be made. All such changes in estimated useful lives of capitalized assets must be approved by the Chief Financial Officer.

When a change in estimated useful life is made, the new life is used for purposes of calculating annual depreciation expense. In the year in which the change in estimate is made, the cumulative effect of the change shall be reflected as depreciation expense in the Agency's statement of activities.

For example, if in the fourth year of an asset's life, it is determined that the asset will last five years instead of the original estimate of seven years, depreciation expense for that year shall be equal to the difference between 4/5 of the asset's basis (accumulated depreciation at the end of year four) and 3/7 of the asset's basis (accumulated depreciation at the beginning of the year).

Repairs of Property and Equipment

Physical assets will be properly maintained and serviced periodically in order to keep the asset in good working order condition. Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property.

Expenditures to repair capitalized assets shall be capitalized if the repairs increase the value of property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining estimated useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life.

Loss, Damage, or Theft

Physical assets will be maintained in secured areas in order to safeguard the assets and prevent loss, damage or theft. Any such event will be investigated, fully documented and reported to the Program Manager. The Chief Financial Officer will be immediately notified of all cases of loss, damage, or destruction of physical assets and will make a report to the Executive Director.

Dispositions of Property and Equipment

For dispositions of property and equipment purchased with federal dollars, the procedures outlined previously under the section entitled Equipment and Furniture Purchased with federal funds should be followed. When CAPMC disposes of or sells equipment it no longer needs, specific information regarding the sale or disposal should be documented on the inventory form. For some programs/contracts, approval must be granted from the funding agency to dispose of equipment or property. The Chief Financial Officer will review the funding terms and conditions to determine the appropriate action to be taken.

If equipment is sold, scrapped, donated or stolen, adjustments need to be made to the fixed asset listing and property log. If money is received for the asset, then the difference between the money received and the "book value" (purchase price less depreciation) of the asset will be recorded as a loss (if the money received is less than the book value) or a gain (if the money received is more than the book value).

Write-Offs of Property and Equipment

The Chief Financial Officer approves the disposal of all capitalized fixed assets that may be worn-out or obsolete. Property that is discovered to be missing or stolen will be reported immediately to the Chief Financial Officer. If not located, this property will be written off the books with the proper notation specifying the reason.

LEASES

General

The decision to lease or purchase should be based on the lowest cost of acquiring the property and equipment when leasing is even an option, the history and the life expectancy of the equipment. However, factors other than cost could be more significant in reaching the final decision to lease or purchase.

It may be more practical to purchase assets other than space for federally funded programs rather than leasing. However, an analysis is necessary for purchases of \$5,000 or more, for emergencies, or for other situations where it is apparent that non-cost factors outweigh cost factors in reaching a final decision.

Cost factors that should be considered include the equipment cost, insurance, repair and maintenance cost, down payment or deposit, salvage value, metering, and tie-in sales (usage of specialized brand name supplies). Factors other than cost that need to be considered before reaching a final decision include the length of the program, length or amount of use, technical obsolescence, responsibility for asset disposal, restrictive subleasing provisions, cancellation provisions, purchase option, or lease renewal options.

All leases will be approved by the Executive Director or his/her designee. Leases will correspond to grant or funding terms whenever possible. Copies of lease agreements will be immediately forwarded to the Chief Financial Officer.

Classification of Leases

CAPMC classifies all leases in which the Agency is a lessee as either capital or operating leases. CAPMC shall utilize the criteria described in Accounting Standards Codification 840 in determining whether a lease is capital or operating in nature. Under those criteria, a lease shall be treated as a capital lease if, at the time of entering into the lease, any of the following factors are present:

1. The lease transfers ownership to CAPMC at the end of the lease term;
2. The lease contains a bargain purchase option;
3. The lease term is equal to 75% or more of the estimated economic life of the leased property;
or
4. The present value of the minimum lease payments is 90% or more of the fair value of the leased property (using, as the interest rate, the lesser of CAPMC's incremental borrowing rate or, if known, the lessor's implicit rate).

All leases that do not possess any of the four preceding characteristics shall be treated as operating leases. In addition, all leases that are immaterial in nature shall be accounted for as operating leases.

Reasonableness of Leases

CAPMC assesses the value of leases according to the requirements of 2 CFR Part 200.465, Rental Costs of Real Property and Equipment, considering the following factors:

- The rate is reasonable when compared to similar property in the same area,
- The rate of any alternatives, and
- The type, life expectancy, condition and value of the property leased.

Rental arrangements will be reviewed every 5 years to determine if circumstances have changed and other options are available.

Accounting for Leases

All leases that are classified as operating leases and immaterial capital leases shall be accounted for as expenses in the period in which the lease payment is due. For leases with firm commitments for lease payments that vary over the term of the lease (i.e., a lease with fixed annual increases that are determinable upon signing the lease), the amount that CAPMC shall recognize as monthly lease expense shall equal the average monthly lease payment over the entire term of the lease. Differences between the average monthly payment and the actual monthly payment shall be accounted for as an asset or liability.

All leases that are classified as capital leases shall be treated as fixed asset additions. As such, upon the inception of a capital lease, CAPMC shall record a capitalized asset and a liability under the lease, based on the net present value of the minimum lease payments (or the fair value of the leased asset, if it is less than the present value of the lease payments). Periodic lease payments shall be allocated between a reduction in the lease obligation and interest expense. The capitalized asset recorded under a capital lease shall be depreciated over the term of the lease, using the straight-line method of depreciation.

CAPMC shall also maintain a control list of all operating and capital leases. This list shall include all relevant lease terms, including a schedule of future annual lease payments obligations.

Changes in Lease Terms

As described in earlier policies, leasehold improvements and deferred rent incentives are amortized over the initial lease term. If such lease term is changed prior to the expiration of the initial lease term, CAPMC will revise the amortization to reflect the remaining lease term as of the effective date of the lease modification.

POLICIES PERTAINING TO LIABILITY AND NET ASSET ACCOUNTS

ACCRUED LIABILITIES

Identification of Liabilities

The Fiscal Department shall establish a list of commonly incurred expenses that may have to be accrued at the end of an accounting period. Some of the expenses that shall be accrued by CAPMC at the end of an accounting fiscal or program year are:

- Salaries and wages
- Payroll taxes
- Paid leave (see policy below)
- Rent

In addition, CAPMC shall record a liability for deferred revenue (revenue received but not yet earned) in accordance with the revenue recognition policies described elsewhere in this manual. Adjustments to deferred revenue accounts shall be made monthly, as applicable.

Accrued Leave

Personnel policies permit employees to accumulate up to 280 hours of unused vacation leave. Such unused leave is payable to an employee upon termination of employment. Accordingly, CAPMC records a liability for accrued leave to which employees are entitled. The total liability at the end of an accounting period shall equal the total earned but unused hours of leave, up to a maximum of 280 hours, multiplied by each employee's current hourly pay rate.

Personnel policies provide upon termination, not layoff, of an eligible employee, unused sick leave will be compensated according to the following schedule:

Years of Service	Percentage of Accrued Time
0 – 4 years	0%
5 – 9 years	10%
10 – 14 years	15%
15 – 19 years	20%
20+ years	35%

Years of service equal 12 calendar months from date of hire at regular status. The total liability at the end of an accounting period shall equal the total earned but unused hours of sick leave multiplied by each employee's current hourly pay rate. There is no cap on the accrual of sick leave.

Leave that does not "vest" with employees (i.e., leave that is not paid to employees if unused at the time of termination of employment), such as administrative leave or sick leave for ineligible employees, shall not be accrued as a liability.

INCOME TAXES PAYABLE

Accrual of Income Taxes

CAPMC is exempt from federal income taxes. However, if CAPMC generates taxable income from unrelated trade or business activities, a liability for income taxes payable shall be accrued at the applicable corporate income tax rates.

All income taxes payable shall be paid by the due date of the returns on which such income taxes are to be reported. If CAPMC becomes subject to a requirement to remit estimated incomes taxes on a quarterly basis, such amounts shall be accrued and paid quarterly.

Income Tax Positions

CAPMC takes several “income tax positions” that are reflected in the Agency’s financial statements. The primary income tax positions of CAPMC are:

1. CAPMC qualifies for its exemption from income taxes under IRC section 501(c)(3) meaning it has not engaged in any activity that could result in revocation of this exemption, including but not limited to:
 - a. Not providing net distributions of profits, or paying compensation that was not earned or is excessive.
 - b. Not making political contributions or engaging in political activities.
 - c. Not exceeding the appropriate lobbying limitations.
2. Some of CAPMC’s forms of revenue may be subject to the unrelated business income tax (UBIT).
3. CAPMC has properly determined which forms of revenue are subject to the unrelated business income tax and which forms of revenue are exempt from UBIT.
4. Calculations of income, deductions, tax credits, and other amounts reported on Form 990-T are in compliance with the Internal Revenue Code and IRS regulations.
5. CAPMC’s calculations of income, deductions, etc. reported on its state income tax return are in compliance with state laws and regulations.
6. CAPMC’s allocation of gross taxable income by state is in compliance with all applicable state laws and regulations (i.e., the Agency is filing state returns in each state that would require a return).

It is the policy of CAPMC that all income tax positions taken by the Agency shall meet the “more likely than not” criterion of FIN 48 meaning the Agency’s management believes that it is more likely than not that the applicable taxing authorities would concur with the position taken by the Organization. In reaching this determination, the Chief Financial Officer shall perform whatever tax research is considered necessary and shall have the authority to engage the Agency’s independent CPA firm or other outside experts for advice on such matters.

If the Agency receives advice and/or research from an outside party in connection with this policy, the Agency shall make its own final determination of whether or not to take a particular income tax

position. In doing so, it shall not blindly rely on outside advice. Rather, the Agency shall gain a complete understanding of the conclusions reached by any outside parties in providing counsel to the Agency in connection with this policy. Gaining this understanding and forming the income tax positions of CAPMC shall be the responsibility of the Chief Financial Officer.

The Chief Financial Officer shall provide a briefing to the Finance Committee and obtain the committee's concurrence each time an income tax position is established or changed.

LOANS AND NOTES PAYABLE

General Policy

CAPMC requires that all loans from outside sources (notes payable) be approved by the Board of Directors and the Executive Director. A promissory note or other loan documents will be prepared and signed by the Executive Director or his/her designee. CAPMC shall maintain adequate records for all notes payable, mortgage obligations, lines of credit, and other financing arrangements. There are no interagency loans (between programs), except from unrestricted funds and other unrestricted resources. Loans or advances to employees will not be approved or authorized.

Accounting and Classification

An amortization schedule shall be maintained for each note payable. Based upon the amortization schedule, the principal portion of payments due with the next year shall be classified as a current liability in the statement of financial position. The principal portion of payments due beyond one year shall be classified as long-term/non-current liabilities in the statement of financial position.

Demand notes and any other notes without established repayment dates shall always be classified as current liabilities.

Unpaid interest expense shall be accrued as a liability at the end of each accounting period.

A detailed record of all principal and interest payments made over the entire term shall be maintained with respect to each note payable. Periodically, the amounts reflected as current and long-term notes payable per the general ledger shall be reconciled to these payment schedules and the amortization schedules, if any, provided by the lender. All differences shall be investigated.

Non-Interest-Bearing Notes Payable

As a charitable Agency, CAPMC may, from time-to-time, receive notes payable that do not require the payment of interest, or that require the payment of a below-market rate of interest for the type of obligation involved. In such cases, CAPMC will record contribution income for any unpaid interest.

For demand loans, recording of interest expense and contribution income shall be performed at the end of each accounting period, based on the outstanding principal balance of the loan during that period, multiplied by the difference between a normal interest rate for that type of loan and the rate, if any, that is required to be paid. Determination of the appropriate interest rate shall be performed by the Chief Financial Officer.

For loans with fixed maturities or payment dates, the note payable shall be recorded at the present value of the future principal payments, using as a discount rate the difference between a normal interest rate for that type of loan and the rate, if any, required to be paid. The difference between the cash proceeds of the note and the present value shall be recorded as temporarily restricted contribution income in the period the loan is made. Thereafter, interest expense shall be recorded in each accounting period using the effective interest method, with the corresponding credit entry increasing the note payable account to reflect the amount(s) that shall be repaid.

Line of Credit

The Agency has available an unsecured line of credit in the amount of \$200,000 from its financial institution in the event of emergencies. This line of credit is renewed annually and authorized by the Board of Directors and the Executive Director. This line of credit may be used as necessary if reimbursement from the Agency's funding sources is delayed. While the Agency has never accessed this line of credit, adequate disclosure is required in the Agency's annual year-end financial statements.

NET ASSETS

Classification of Net Assets

Net assets of the Agency shall be classified based upon the existence or absence of donor-imposed restrictions as follows:

Unrestricted Net Assets - Net assets that are not subject to donor imposed stipulations.

Temporarily Restricted Net Assets - Net assets subject to donor imposed stipulations that may or will be satisfied through the actions of the Agency and/or the passage of time.

Permanently Restricted Net Assets - Net assets subject to donor imposed stipulations that the Agency permanently maintain certain contributed assets. Generally, donors of such assets permit the Agency to use all or part of the income earned from permanently restricted net assets for general operations or for specific purposes. Permanent restrictions do not pass with the expiration of time, nor can they be removed through the Agency's actions.

Net assets accumulated that are not subject to donor imposed restrictions, but which the Board of Directors of the Agency has earmarked for specific uses, shall be segregated in the accounting records as "board-designated" funds within the unrestricted category of net assets.

Restrictions may be associated with either a time period (e.g. a particular future time period) or a purpose (e.g. specific programs). A purpose stipulation will be considered a restriction only if it is more specific than the broad limits resulting from the nature of the Agency, the environment in which it operates, and the purposes specified in CAPMC's Articles of Incorporation and Bylaws.

Reclassifications from Restricted to Unrestricted Net Assets

The Agency shall report in its statement of activities a reclassification from restricted to unrestricted net assets if any of the following events occur:

1. Fulfillment of the purpose for which the net assets were restricted (e.g. spending restricted funds for the stipulated purpose)
2. Expiration of time restrictions imposed by donors
3. Death of an annuity beneficiary
4. Withdrawal by the donor (or by a court) of a time or purpose restriction

If a donor stipulates multiple restrictions (such as a purpose and a time restriction), reclassifications from temporarily restricted to unrestricted net assets shall be reported only upon the satisfaction of the final remaining restriction.

Reclassifications from Unrestricted to Restricted Net Assets

If the Agency receives a restricted contribution from a donor who further stipulates that the Agency set aside a portion of its unrestricted net assets for that same purpose, the Agency shall report in its statement of activities a reclassification of net assets from unrestricted to temporarily or permanently restricted, based on the specific nature of the restriction.

Disclosures

The Agency discloses in a footnote to the financial statements the different types of temporary and permanent restrictions associated with the Agency's net assets as of the end of each fiscal year.

POLICIES ASSOCIATED WITH FINANCIAL AND TAX REPORTING

FINANCIAL STATEMENTS

Standard Financial Statements of the Agency

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the Agency. Financial statements may reflect year-to-year historical comparisons or current year budget to actual comparisons.

The basic financial statements that are maintained on an Agency-wide basis shall include:

1. **Statement of Financial Position** - reflects assets, liabilities, and net assets of the Agency and classifies assets and liabilities as current or non-current/long-term and net assets by category (unrestricted, temporarily restricted, and/or permanently restricted).
2. **Statement of Activities** - presents support, revenues, expenses, and other changes in net assets of the Agency, by category of net asset (unrestricted, temporarily restricted and permanently restricted), including reclassifications between categories of net assets.
3. **Statement of Cash Flows** - reports the cash inflows and outflows of the Agency in three categories: operating activities, investing activities, and financing activities.
4. **Statement of Functional Expenses** – presents the expenses of the Agency in a natural or objective format and by function (i.e., which program or supporting service was served).

Frequency of Preparation

The objective of the Fiscal Department is to prepare accurate financial statements in accordance with generally accepted accounting principles and distribute them in a timely and cost-effective manner. In meeting this responsibility, the following policies shall apply:

A standard set of financial statements described in the preceding section shall be produced on an annual basis. On a monthly basis, the following schedules will be provided:

1. Individual statements of activities on a departmental and functional basis (and/or program/grant basis)
2. Comparisons of actual year-to-date revenues and expenses with year-to-date budgeted amounts

The supplemental schedules shall be prepared on the accrual method of accounting, including all revenues and expenditures received by the end of the month.

Review and Distribution

All financial statements and supporting schedules shall be reviewed and approved by the Chief Financial Officer prior to being issued by the Fiscal Department.

After approval by the Chief Financial Officer, a set of the supplemental schedules described above, shall be distributed to the following individuals:

- Board of Directors, including Finance Committee members
- Executive Director
- Program Managers and any other employee with budget-monitoring responsibilities

The purpose of this schedule is to provide known explanations for material budget variances in accordance with CAPMC's budget monitoring policies described later in this manual (under the "Financial Management Policies" section).

Monthly Distribution

On a monthly basis, the Board of Directors will be provided with a monthly summary financial report (Form 19) and/or selected budget analysis grant information. The finance committee has established \$350,000 as the threshold for individual grant/contract budget analysis. This budget analysis will be provided to all the Board of Directors on a monthly basis.

Quarterly Distribution

On a quarterly basis or as the need may arise, the Finance Committee will be provided the actual vs. budgeted financial performance of all Head Start grants and other grants/contracts in excess of \$350,000 on an individual program basis.

Annual Financial Statements

On an annual basis, the Agency shall prepare, under the direction of the Chief Financial Officer, a complete set of GAAP financial statements, including footnotes addressing all disclosures required by GAAP. These financial statements without the footnotes shall be presented to CAPMC's independent auditors at the beginning of their annual audit as the draft statements from which they will conduct their audit.

A formal presentation of the Agency's annual financial statements shall be provided by the Independent Auditor to the Finance Committee, the full Board of Directors, or both. The Board of Directors must vote to accept or reject the annual financial statements. See separate policies regarding the annual audit under "Financial Management Policies."

Reports to Funding Sources

The Chief Financial Officer or the Accountant Program Managers will prepare monthly, quarterly, and other reports to funding sources as required in the funding terms and conditions. The Chief Financial Officer or his/her designee will review and approve all reports to the funders.

It is the responsibility of the Chief Financial Officer and the Accountant Program Managers to ensure that all fiscal reports are submitted on a timely basis while it is the responsibility of the Program Manager to ensure that all activity/progress reports are submitted as required. Program Managers will provide the Fiscal Department with a copy of all program activity reports.

Head Start Reports

CAPMC's Head Start programs are required to provide the following reports to the Board of Directors and the Policy Council/Committee:

- Monthly financial statements, including credit card expenditures.
- Monthly program information summaries.
- Program enrollment reports, including attendance reports for children whose care is partially subsidized by another public agency.
- Monthly reports of meals and snacks provided through programs of the Department of Agriculture.
- The financial audit.
- The annual self-assessment, including any findings related to such assessment.
- The communitywide strategic planning and needs assessment of the Head Start agency, including any applicable updates.
- Communication and guidance from the Secretary of Health and Human Services Head Start.
- The program information reports.

GOVERNMENT RETURNS

Overview

To legitimately conduct business, CAPMC must be aware of its tax and information return filing obligations and comply with all such requirements of federal, state and local jurisdictions. Filing requirements of CAPMC include, but are not limited to, filing annual information returns with IRS, California Franchise Tax Board annual information return, Attorney General of California, state charitable solicitation reports, annual reports for corporations, property tax returns, income tax returns, sales tax returns, information returns for retirement plans, annual reporting of compensation paid, and payroll tax withholding tax returns.

Filing of Returns

The Chief Financial Officer shall be responsible for identifying all filing requirements and assuring that CAPMC is in compliance with all such requirements. The Agency will file complete and accurate returns with all authorities and make all efforts to avoid filing misleading, inaccurate, or incomplete returns. The Chief Financial Officer or his/her designee will prepare or cause to be prepared, review, approve, and sign the Agency's tax returns.

Filings made by CAPMC include, but are not limited to, the following returns:

1. **Form 990** - Annual information return of tax-exempt agencies, filed with IRS. Form 990 for CAPMC is due on the fifteenth day of the fifth month following year-end. An automatic 3-month extension of time to file Form 990 may be obtained by filing Form 8868. Upon expiration of the first 3-month extension, a second 3-month extension may be requested using Form 8868.
2. **Form 990-T** - Annual tax return to report CAPMC's unrelated trade or business activities (if any), filed with IRS. Form 990-T is due on the fifteenth day of the fifth month following year-end. An automatic 6-month extension of time to file Form 990-T may be obtained by filing Form 8868.
3. **Form 199** – Annual tax return of tax-exempt agencies, filed with California Franchise Tax Board. Form 199 is due on the fifteenth day of the fifth month following year-end. Federal extensions of time to file Form 990 result in extensions for the Form 199.
4. **Form 109** – Annual tax return to report CAPMC's unrelated trade or business activities (if any), filed with the California Franchise Tax Board. Form 109 is due on the fifteenth day of the fifth month following year-end.
5. **Form RRF-1** – Annual registration renewal fee report, filed with the Attorney General of California. Form RRF is due by fifteenth day of the fourth month following year-end. The report may be amended as necessary.
6. **Form 5500** - Annual return for CAPMC's employee benefits plans. Form 5500 is due on the last day of the seventh month after the end of the plan year (July 31), but a 2 ½-month extension of time to file may be requested using Form 5558.
7. **Personal Property Tax Return** - Filed with Fresno County and Madera County Tax Assessors to report personal property. CAPMC's personal property tax returns are due April 1.

8. **BOE 267 and BOE 267-A** – Annual filing with Fresno County and Madera County Tax Assessor to claim annual welfare exemption. To receive the full property tax exemption, the BOE 267 reports are due by February 15. Partial exemption may be granted for late filing.
9. **W-2's and 1099's** - Annual report of employee and non-employee compensation, based on calendar-year compensation, on the cash basis. These information returns are due to employees and independent contractors by January 31 and to federal government by February 28, or March 31 if filing electronically. Generally, Form 1099 is required only if the Agency has provided more than \$600 in compensation to an independent contractor during the calendar year. As an added internal control, CAPMC mails the Form W-2's, rather than handing them out. Any mailed W-2's that are returned as undeliverable by the U.S. Postal Service should be investigated as this could be an indicator of a "ghost employee."
10. **Form 941 and DE 6** - Quarterly payroll tax return filed with IRS and State of California to report wages paid to employees and federal and state payroll taxes. Form 941 and DE 6 are due by the end of the month following the end of each quarter, or 10 days later if all payroll tax deposits have been made in a timely manner during the quarter.
11. **BOE 401** – Quarterly sales and use tax return to report sales subject to sales tax, filed with the State of California Board of Equalization. Form BOE 401 is due on the last day of the month following the quarter year-end date.
12. **Statement of Information (SI)** – Bi-annual statement to report officers and information about Agency with the State of California Secretary of State. Form SI-100 is due by the last day of December every other year.

CAPMC's fiscal and tax year-end is June 30. All annual tax and information returns of CAPMC (Form 990, Form 990-T, Form 109, and Form 199) are filed on the accrual basis of reporting.

Federal and all applicable state payroll tax returns are prepared by the Agency's Fiscal Department.

CAPMC complies with all state payroll tax requirements by withholding and remitting payroll taxes to the State of California of each CAPMC employee.

Review of Form 990 by Board of Directors

A draft of CAPMC's annual Form 990 information return shall be reviewed and approved by the Board of Directors and/or the Finance Committee prior to being filed with the Internal Revenue Service. This review and approval shall be documented in the minutes of these meetings.

Public Access to Information Returns

CAPMC is subject to Federal requirements to make the following forms "widely available" to all members of the general public:

1. The three most recent annual information returns (Form 990 and Form 990-T, if applicable), excluding the list of significant donors (Schedule B) that is attached to the Form 990, but including the accompanying Schedule A, and

2. CAPMC's original application for recognition of its tax-exempt status (Form 1023 or Form 1024), filed with IRS, and all accompanying schedules and attachments.

CAPMC adheres to the following guidelines in order to comply with the preceding public disclosure requirements:

1. Anyone appearing in person at the offices of CAPMC during normal working hours making a request to inspect the forms will be granted access to a file copy of the forms. The Chief Financial Officer shall be responsible for maintaining this copy of each form and for making it available to all requesters.
2. For all written requests for copies of forms received by CAPMC, the Agency shall require prepayment of all copying and shipping charges. For requests for copies that are received without prepayment, CAPMC will notify the requester of this policy via phone call or by letter within 7 days of receipt of the original request.
3. The copying cost charged for providing copies of requested forms shall be \$0.10 for each page. When fifteen minutes or more staff time is consumed, an additional charge for staff time will be charged on a cost basis for the time in excess of fifteen minutes. All copies shall be shipped to requesters via U. S. Mail, therefore the standard postage rates will apply.
4. After payment is received, all requested copies shall be shipped to requesters within 10 days. Making of all copies and shipping within the 10-day time period shall be the responsibility of the Fiscal Department.
5. For requests for copies made in person during normal business hours, copies shall be provided while the requester waits.
6. CAPMC shall accept certified checks and money orders for requests for copies made in person. CAPMC shall accept certified checks, money orders, or personal checks as payment for copies of forms requested in writing.
7. Persons requesting information may also be directed to an Internet posting through the GuideStar system found at www.Guidestar.org where the CAPMC's Form 990 can be located or the Agency's website at www.maderacap.org.

TRANSACTIONS WITH INTERESTED PERSONS

Identification of Interested Persons

In connection with complying with requirements of the Internal Revenue Code and the Form 990 information return, the Agency shall identify all individuals and entities qualifying as *interested persons* as defined by the IRS:

1. All current officers, directors, trustees, and key employees (individuals required to be listed on the Form 990)
2. All former officers, directors, trustees, and key employees
3. Substantial contributors (a person required to be listed on Schedule B of the Form 990)
4. Family members of any individual listed in 1, 2, or 3, defined as spouses, ancestors, brothers, sisters, children, grandchildren, great-grandchildren, and spouses of brothers, sisters, children, grandchildren, and great-grandchildren
5. A 35% controlled entity of any of the persons listed in 1, 2, or 3
6. A donor or donor advisor to a donor-advised fund
7. An investment advisor of a sponsoring organization

Record of Transactions with Interested Persons

The Agency shall maintain a record of all transactions and balances with interested persons for each fiscal year for purposes of disclosure on the Form 990. This record shall be reviewed and approved by the Chief Financial Officer and provided to the Form 990 preparer.

UNRELATED BUSINESS ACTIVITIES

Identification and Classification

CAPMC properly identifies and classifies income-producing activities that are unrelated to the Agency's tax-exempt purpose using the guidelines described in the Internal Revenue Code and underlying regulations. Such income accounts shall be segregated in separate accounts in the general ledger in order to facilitate tracking and accumulation of unrelated trade or business activities.

Allocation of Expenses to Unrelated Activities

In addition to segregating income associated with activities that are unrelated to CAPMC's exempt purpose, the Agency's general ledger shall also provide accounts for expenses associated with each such unrelated activity. These expenses shall be offset against unrelated business revenue in arriving at unrelated business taxable income. Expenses that shall be offset against gross unrelated business income shall be limited to those expenses directly associated with the production of such income, including reasonable allocation of indirect costs that benefit each activity, in accordance with expense allocation policies described elsewhere in this manual.

Reporting

CAPMC will file IRS Form 990-T to report taxable income from unrelated trade or business activities. Form 990-T is subject to public access and disclosure requirements. Please see Public Access to Information Returns above.

CAPMC shall also report taxable income from unrelated trade or business activities that are subject to state or local income or franchise taxes on the appropriate return to the State of California Franchise Tax Board on Form 109.

FINANCIAL MANAGEMENT POLICIES

BUDGETING

Overview

Budgeting is an integral part of managing any Agency in that it is concerned with the translation of Agency's goals and objectives into financial and human resource terms. A budget should be designed and prepared to direct the most efficient and prudent use of the agency's financial and human resources. It provides a tool to monitor program progress and expenditures. A budget is a management commitment of a plan for present and future Agency activities that will ensure survival. It provides an opportunity to examine the composition and viability of the Agency's programs and activities simultaneously in light of the available resources.

Budgets are prepared for funding sources and each Head Start Director and Program Manager along with the assigned Accountant Program Manager must be aware of budget modification requirements. Awarding agencies may or may not require approval for changes in line items. CAPMC will document and follow all such requirements.

Preparation and Adoption

CAPMC will prepare an agency-wide annual budget on the accrual basis of accounting. The Chief Financial Officer gathers proposed agency-wide budget information utilizing its accounting software, information from Program Managers and Head Start Directors and Accountant Program Managers in the Fiscal Department with budgetary responsibilities. Using this information and resources, the Chief Financial Officer prepares a first draft of the budget. After appropriate revisions and compilation of department budgets by the Chief Financial Officer, a draft of the agency-wide budget is presented to the Executive Director for discussion, revision and initial approval. The draft is then submitted to the Finance Committee, if scheduled to meet, and the Board of Directors for adoption.

Budgets for programs whose grant years are different from the Agency's fiscal year will be prepared in accordance with awarding agency requirements, and will also be included in the Agency-wide budget.

The program budget is driven by the program plan and design. It reflects the program needs based upon community/family assessments, especially in the Head Start Programs. The community/family/program assessments will include the following collection and analysis of information about the service area:

- Demographics
- Other service providers
- Data regarding program needs such as education, health, nutrition, social services of eligible service recipients
- Service needs as defined by the eligible service recipients, e. g. parents with eligible Head Start children, families, clients, etc., and other institutions in the service area
- Resources available in the community to address the needs

Using the information developed from the community/family/program assessments, the program can develop long-range and short-range program plans and objectives. The services that are most

needed and the options which can be implemented based upon resources available can be determined.

The Program Manager will provide the Accountant Program Manager with the necessary staffing requirements to begin budget development. Consideration will be given to increased/decreased work hours, the need for additional or reduced positions, staffing ratios, the number of clients to be served, etc. Most often, personnel costs are the single largest component of the program budget. The staff requirements will be reviewed by the Accountant Program Manager for the following:

1. The current pay rates and possible salary increases due to merit appraisals, COLA and disparity adjustments or quality increases. CAPMC will prepare an annual budget on the accrual basis of accounting.
2. The effects of vacation pay, sick leave, personal pay, staff turnover, substitutes, holidays, etc.
3. The reclassifications of employees due to completion of educational requirements for higher level positions.
4. The effects of fringe benefit calculations.

Operational costs will be developed jointly by the Program Manager and the Accountant Program Manager giving consideration to the community/family/program needs assessment and the center priority needs that the Head Start parents and staff provide during the budget planning process. The operational budget will include fixed costs which remain relatively constant, e. g. rent, administrative costs, electricity, telephone, and insurance. Other variable costs such as program supplies, occupancy costs, outside services, capital expenditures, and equipment costs will vary in proportion to the level of services and the volume of clients served. Center Directors and Site Supervisors of the Head Start programs may invite parents and solicit their input in developing a list of center needs. If resources are limited, priorities will be developed. The prior year's expenditures and the Agency's chart of accounts will serve as a guide to ensure that all line items are appropriately budgeted and that none are inadvertently omitted.

To plan for the program's needs, it may be necessary to develop multi-year budgets. Planning for the periodic replacement of program assets may have to be considered over multiple budget years.

The Agency's indirect administrative cost plan will be developed by the Chief Financial Officer. Upon completion, the plan will be submitted to the appropriate policy groups, if applicable, and the Agency's Board of Director's for approval. The operational costs as discussed above will reflect the portion of indirect expenses charged to each program.

Those programs which require non-federal share or matching requirements will develop a budget to adhere to those mandated requirements. The Head Start Director or Program Manager and the Accountant Program Manager will design a budget that considers all non-federal share and matching resources and program needs.

The budget format and forms will conform to grantor or funding agency guidelines and requirements. The proposed budget will be reviewed for accuracy and adherence to mandated requirements such as cost matching or administrative limitations by the Program Manager and the Accountant Program Manager. It will be representative of the program plan. The budget costs will be reviewed with program cost principle guidelines for allowability, allocability, and reasonableness.

The Program Managers will submit the budgets, as required by program guidelines and regulations, to the appropriate policy groups for discussion, input, and approval. Upon approval of the policy groups, if applicable, the prepared budget will be submitted to the Executive Director and Chief Financial Officer. The Board of Directors will give final approval to the grant application and the related budget, as applicable.

The budget will be adopted when approved by the funding agency. Expenditures should not be incurred before notification and approval by the funding agency.

Budget and Program Revisions

As the fiscal year progresses, the Program Manager or the Accountant Program Manager may find that some of the budget estimates were inadequate to meet the program needs or that specific component objectives or program plans need to be revised. The budget revision or modification should detail specific dollar amounts, line items affected and reasons for the request revisions. Budget revisions should take into account the community/family/program assessments and long-range and short-range program plans and objectives. Significant changes in program design or the scope of work approved in the proposal require prior approval and budget modifications. The request should detail specific component objectives affected and the reasons for the requested revisions in the work plans.

Specific program procedures and guidelines will determine whether a budget or work plan revision is required to be submitted to the funding agency. Some programs allow over/under spending within specific line items, as long as the budget category is not overspent. The Program Manager should notify the funding agency or grantor, preferably in writing, of any significant changes in the program.

The Executive Director may receive notification from the funding agency about a change in the budget. A budget revision is sometimes necessary because of changes in the funding level. Additional funds may be received because of augmentation or special funding such as COLA or Quality Improvement. Any special conditions or uses of the funds will be specified and the revised budget should be prepared in accordance with the guidance. A budget revision, augmentation funds, or a decrease in funding may also necessitate a change in the work plan or scope of work.

Federal Awards – CAPMC will request prior approval from the federal awarding agency for any of the following program or budget revisions:

1. Change in the scope or the objective of the project or program, even if there is no associated budget revision requiring prior approval.
2. Change in key person (Project Director, etc.) specified in the application or award document.
3. Disengagement for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director.
4. The need for additional federal funding.
5. The inclusion, unless waived by the federal awarding agency, of costs that require prior approval in accordance with *2 CFR Part 200.407, Prior Written Approval*.
6. The transfer of funds allotted for participant support costs to other categories of expense.

7. Unless described in the application and funded in the approved award, the subaward, transfer or contracting out of any work under an award. This provision does not apply to the purchase of supplies, material, equipment or general support services.
8. Changes in the amount of the approved cost-sharing or matching provided by the Agency.

Non-Federal Awards – CAPMC will request prior approval from other non-federal funding sources for any of its program and budget revisions, as necessitated by the funding agency. The Program Manager and the Accountant Program Manager must be aware of each specific grant's requirements.

The revised budget and work plan formats and forms should conform to grantor or funding agency guidelines and requirements. Any revisions which will be submitted to the funding agency will be forwarded to the Fiscal Department.

The Program Managers will submit the revised budgets and work plans, as required by program guidelines and regulations, to the appropriate policy groups for discussion, input and approval. Upon approval of the policy groups, if applicable, the revised budgets will be submitted to the Executive Director. The Executive Director or his/her designee will submit the revised budgets to the Board of Directors for final approval. Work plan revisions will only be submitted to the Executive Director and the Board of Directors, as necessary. Upon approval, the revised budget and work plans shall be forwarded to the funding agency for action.

Budget and work plan revisions are not effective until approved by the funding agency. Expenses should not be incurred before grantor approval is received. Scope or work changes or work plan revisions should not be implemented until approval by the funding source.

Budget Analysis

Program Managers and Accountant Program Managers are responsible for completing budget analysis on all program funds. Budget analysis must include budget allocation, current period expenditures, year-to-date expenditures, year-to-date budget, percentage of project funds expended, encumbrances, and budget balance (Form 20). Other reports may be prepared, as requested, by policy groups, Finance Committee and the Board of Directors. Also, analysis should include revenue received/revenue outstanding.

Budget analysis should be completed on a regular monthly basis and provided to the Program Managers. It shall be provided to the Executive Director, as requested. The budget analysis is submitted to the policy boards, if applicable, and the Board of Directors on a monthly basis for review and comment.

Monitoring Performance

CAPMC is responsible for managing the day-to-day operation of its organization, including monitoring the grant activities to ensure compliance with the applicable requirements. From the Fiscal Department perspective, it requires that there is a financial management system with adequate internal policies, financial systems and written procedures. The fiscal policies are designed to reduce risk, safeguard assets and provide reasonable assurance.

On an ongoing basis, CAPMC monitors its financial transactions by a review and approval process. Accounts payable and payroll transactions are reviewed by an Accounting Supervisor or Accountant

Program Manager independent of the processing functions to provide assurance that the expenditures are approved, accurate, allowable and properly allocated.

On a monthly basis, CAPMC monitors its financial performance by comparing and analyzing actual results with budgeted results. This function is accomplished in conjunction with the monthly financial reporting process described earlier.

On a monthly basis, financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts shall be produced by the Fiscal Department and distributed to the Program Manager and governing bodies.

In addition, Program Managers shall submit monthly performance (non-financial) reports to the Executive Director, the Chief Financial Officer and Board of Directors.

The Fiscal Department participates in the annual self-assessment of the various Head Start programs. Additionally, various funding sources may conduct desk reviews and on-site reviews to monitor financial and program compliance.

On an annual basis, CAPMC is subject to an agency-wide single audit requirement in accordance with 2 *CFR Part 200* which requires that an external independent auditor issue a report on the Agency's financial statements. The auditor must also report on the Agency's compliance with internal control procedures and the applicable compliance requirements of its grant awards. The independent auditor may also identify and provide written communication on internal controls.

Risk Assessment

As part of the Fiscal Department's annual self-assessment or at other times of the year as necessary, the Fiscal Department staff shall conduct a risk assessment. CAPMC Fiscal Department will conduct a risk assessment that addresses the following:

- Identified and resolved previous audit or monitoring findings;
- Implemented financial and operational controls to prevent fraud, waste, abuse and mismanagement;
- Established administrative, fiscal and programmatic policies and procedures;
- Reviewed internal policies and procedures for compliance with the requirements of statutory and regulatory compliance, grant terms and conditions, OMB guidance, and other contracted terms and conditions and implemented a methodology for monitoring internal policies and procedures; equipment and property policies and federal waivers when required

The goal of the risk assessment is to determine an appropriate balance between acceptable risks and internal controls. CAPMC's Fiscal Department will analyze and prioritize risks based on the probability of occurrence and the potential impacts, such as financial, legal, program mission, and agency and program reputation.

Examples of risk areas may include the following:

- Previous audit findings with no corrective action ("red flag");
- Lack of operating procedures or policies;
- Policies and procedures in conflict with statutory or regulatory requirements and accounting standards;
- Operating procedures or policies not communicated to key staff;
- Operating procedures not followed consistently or routinely bypassed;
- Inability to track and report on grant funds.

Other examples of risk areas may include the following:

- No segregation of key duties (e.g. program planning, funds approval, funds disbursement, reconciliation);
- Lack of expertise among key personnel (e.g. financial and program monitoring);
- Inherent risk of expenditure (e.g. cash disbursement without compensating controls and oversight);
- Inadequate documentation of activities or expenditures;
- Inadequate protections against theft or misuse of Agency property.

The risk assessment process will involve the following procedures:

1. The Risk Assessment Toolkit and Checklists for Community Action Agencies provided by the National Association of Community Action Partnerships may be used to assist and guide the risk assessment process.
2. A review of past audit and monitoring findings to determine that corrective action plans have been developed and implemented.
3. The Chief Financial Officer and the Accountant Program Managers must regularly review key federal and state regulations and laws (e.g. GAO Internal Control Standards, OMB cost principles, contracts, statutes, information memoranda, etc.) that are required as contract

provisions to ensure compliance. See the earlier section on “Administration of Awards” for compliance with “Laws, Regulations, and the Provisions of Contracts”.

4. Key Fiscal Department staff members will review existing policies and procedures to determine that they are clear and that they assure compliance with program eligibility requirements and other federal guidance such as OMB cost principles.
5. The Fiscal Department staff will perform testing by reviewing samples of existing work to assure consistency and compliance. Staff will discuss and look for weaknesses in existing controls and procedures.
6. As the result of the risk assessment process, any potential risk areas will be identified and adequate controls and refinements in existing procedures and policies may be adopted. These refinements in policies and procedures shall be communicated among staff, as applicable, with any appropriate training provided where necessary.

ANNUAL AUDIT

Role of the Independent Auditor

CAPMC will arrange for an annual audit of the Agency's financial statements to be conducted by an independent accounting firm. The independent accounting firm selected by the Board of Directors will be required to communicate directly with the Agency's Finance Committee upon the completion of their audit. In addition, members of the Finance Committee are authorized to initiate communication directly with the independent accounting firm.

Audited financial statements, including the auditor's opinion thereon, will be submitted and presented to the Board of Directors at an Agency's Board of Director's meeting, after the financial statements have been reviewed and approved by the Finance Committee.

Following approval by the CAPMC Board of Directors, the audited financial statements will be submitted and presented to the Madera County Board of Supervisors at its next regularly scheduled meeting.

Auditor Independence

CAPMC may from time to time request the independent auditor to provide services outside the scope of the annual audit and Form 990 preparation. In connection with these non-audit services, it is imperative that the independent auditor remain independent in fact and in appearance in order to continue serving the Agency as its auditor.

Generally, in order to remain independent with respect to the audit, the Agency's auditors should not provide non-audit services that involve performing management functions or making management decisions nor should they provide non-audit services in situations where the non-audit services are significant/material to the subject matter of the audits (or where they would be auditing their own work in connection with the annual audit).

Therefore, it is the Agency's policy to evaluate any non-audit service requested from the independent auditor for possible impairments to the firm's independence, and to not permit the performance of any services that would impair independence. This evaluation shall be performed by the Chief Financial Officer, who may consult the independent auditor or other external sources in making this determination.

In addition, for each non-audit service that is to be provided by the Organization's independent auditor, the Organization shall:

1. Designate a management level individual to be responsible and accountable for overseeing the non-audit service (to be determined by the Executive Director).
2. Establish and monitor performance of the non-audit service to ensure that it meets management's objectives (to be performed by the person designated in step 1).
3. Make any decisions that involve management functions related to the non-audit service and accept full responsibility for such decisions.
4. Evaluate the adequacy of the services performed and findings that result.

How Often to Review the Selection of the Auditor

CAPMC shall review the selection of its independent auditor in the following circumstances:

1. Anytime there is dissatisfaction with the service of the current firm
2. When a fresh perspective and new ideas are desired
3. Every 5 years to ensure competitive pricing and a high quality of service, unless an extension of time is granted by the Board of Directors

Selecting an Auditor

The selection of an accounting firm to conduct the annual audit is a task that should be taken very seriously. The following factors shall be considered by CAPMC in selecting an accounting firm:

1. The firm's reputation in the nonprofit community
2. The depth of the firm's understanding of and experience with not-for-profit agencies, federal reporting requirements under *2 CFR Part 200* and other relevant funding source requirements
3. The firm's demonstrated ability to provide the services requested in a timely manner
4. The ability of firm personnel to communicate with Agency personnel in a professional and congenial manner

If CAPMC decides to prepare and issue a written Request for Proposal (RFP) to be sent to prospective audit firms, the following information should be included:

1. Period of services required
2. Type of contract to be awarded (fixed fee, cost basis, etc.)
3. Complete description of the services requested (audit, management letter, tax returns, etc.)
4. Identification of meetings requiring their attendance, such as staff or Board of Director meetings
5. Organization chart of CAPMC
6. Chart of account information
7. Financial information about the Agency
8. Copy of prior year reports (financial statements, management letters, etc.)
9. Identification of need to perform audit in accordance with *2 CFR Part 200.500 – 521* and the appropriate Compliance Supplements
10. Other information considered appropriate
11. Description of proposal and format requirements
12. Due date of proposals
13. Overview of selection process (i.e., whether finalists will be interviewed, when a decision shall be made, etc.)
14. Identification of criteria for selection

Minimum Proposal Requirements from prospective CPA firms should include:

1. Firm background
2. Biographical information (resumes) of key firm member who will serve CAPMC
3. Client references
4. Information about the firm's capabilities
5. Firm's approach to performing an audit

6. Copy of the firm's most recent quality/peer review report, including any accompanying letter of findings
7. Other resources available with the firm
8. Expected timing and completion of the audit
9. Expected delivery of reports
10. Cost estimate including estimated number of hours per staff member
11. Rate per hour for each auditor
12. Other information as appropriate

Copies of all proposals shall be forwarded to each member of the Finance Committee who reviews and makes the final recommendation to the Board of Directors for approval.

Preparation for the Annual Audit

CAPMC shall be actively involved in planning for and assisting with the Agency's independent accounting firm in order to ensure a smooth and timely audit of its financial statements. In that regard, the Fiscal Department shall provide assistance to the independent auditors in the following areas:

Planning - The Chief Financial Officer is responsible for delegating the assignments and responsibilities to accounting staff in preparation for the audit. Assignments shall be based on the list of requested schedules and information provided by the independent accounting firm. The Chief Financial Officer shall then schedule and direct status meetings in the weeks leading up to the audit in order to review the progress of staff in preparing for the audit.

The Chief Financial Officer shall arrange and coordinate any and all meetings, interviews, telephone discussions, and conference calls requested by the auditor with CAPMC board members, Finance Committee members, or employees of CAPMC to facilitate the auditor's work. Prior to any such meetings or discussions, the Chief Financial Officer shall inform each Agency participant of the nature of the discussion or meeting and what, if any, preparations should be done prior to the meeting.

Involvement - Agency staff will do as much work as possible in order to assist the auditors and, therefore, reduce the cost of the audit.

Interim Procedures - To facilitate the timely completion of the annual audit, the independent auditors may perform selected audit procedures prior to the Agency's year-end. By performing significant portions of audit work as of an interim date, the work required subsequent to year-end is reduced. Agency staff will provide requested schedules and documents to assist the auditors during any interim audit fieldwork.

Throughout the audit process, CAPMC will make every effort to provide schedules, documents and information requested by the auditors in a timely manner.

Concluding the Audit

Upon receipt of a draft of the audited financial statements of CAPMC from its independent auditor, the Chief Financial Officer shall perform a detailed review of the draft, consisting of the following procedures:

1. Carefully read the entire report for typographical errors

2. Trace and agree each number in the financial statements and accompanying footnotes to the accounting records and/or internal financial statements of CAPMC
3. Review each footnote for accuracy and completeness

Any questions or errors noted as part of this review shall be communicated to the independent auditor in a timely manner and resolved to the satisfaction of the Chief Financial Officer.

It shall also be the responsibility of the Chief Financial Officer to review and respond in writing to all management letter or other internal control and compliance report findings and recommendations made by the independent auditor.

In addition, the Single Audit Clearinghouse form shall be completed and filed as required.

Audit Adjustments

It is the policy of CAPMC to review all adjustments prepared by the independent auditor in connection with the annual audit, and, if in concurrence, record them in the general ledger.

The Agency may also receive a list of unadjusted differences (or passed audit adjustments) from the independent auditor in connection with the audit. If the Agency receives such a list, it shall be the responsibility of the Chief Financial Officer to review them and determine whether or not to record them in the current year.

Internal Control Deficiencies Noted During the Audit

In accordance with generally accepted auditing standards, at the conclusion of the audit the Agency's independent auditors may provide a written communication of internal control deficiencies noted in connection with their audit. Not all deficiencies in internal control are required to be reported by the auditor. Only the following two types of deficiencies are required to be communicated:

1. **Material weakness** – A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.
2. **Significant deficiency** – A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The Agency's independent auditors are required to provide written communication to the Finance Committee of all significant deficiencies and material weaknesses (i.e., only those control deficiencies that rise to the level of materiality at which they qualify under the definitions provided above, in the opinion of the auditor).

It is the Agency's policy that all internal control deficiencies that are communicated by the auditor in writing shall be formally addressed by the Finance Committee, the Executive Director, and the Chief Financial Officer. The Chief Financial Officer shall prepare a written response, approved by the Executive Director, which shall include a corrective action plan, to each internal control finding and such response shall be presented to the Finance Committee for its review and approval.

Finance Committee Communications with the Auditors

In accordance with generally accepted auditing standards, in connection with and at the conclusion of each annual audit, the auditors are required to make certain communications directly to the Finance Committee. The Chief Financial Officer shall facilitate all of these communications, arranging for face-to-face meetings, telephone or conference calls, or delivery of electronic or paper documents between auditor and Finance Committee members.

Some of the communications that CAPMC's auditors may have with the Agency's Finance Committee include:

1. Planning discussions prior to commencing the audit, such as by inquiring of Finance Committee members their perception of where the risk of material misstatements in the Agency's financial statements may be greatest, the various risks of fraud, and other inquiries.
2. Planning stage communications informing the Finance Committee of the planned scope and nature of certain audit procedures that the auditors plan to perform, to aid in the Finance Committee members having a thorough understanding of the audit.
3. Internal control deficiencies noted during the audit, communicated in writing at the conclusion of the audit.
4. Any material fraud detected by the auditor, or any fraud, regardless of materiality, involving senior management, noted at any time during the audit.
5. Significant problems or other issues that arose during the audit (e.g., disagreements with management and certain other items that the auditors may be required to report to the audit committee).
6. Audit adjustments made by the auditors as a result of their audit.
7. Certain audit differences noted by the auditors that they deemed not material enough to warrant making an adjustment for.

Finance Committee members should be aware of these communications and engage in active discussions with the auditors whenever it is considered appropriate in the fulfillment of these or their other duties.

INSURANCE

Overview

It is fiscally prudent to have an active risk management program that includes a comprehensive insurance package. This will ensure the viability and continued operations of CAPMC. CAPMC maintains adequate insurance against general liability, as well as coverage for buildings, contents, computers, fine arts, equipment, machinery and other items of value.

Coverage Guidelines

The Chief Financial Officer is responsible for securing adequate insurance coverage. To assist with this responsibility, CAPMC utilizes an insurance broker. The Chief Financial Officer meets annually with the insurance broker to solicit advice and review the Agency's insurance needs and coverage amounts.

As a guideline, CAPMC will arrange for the following types and levels of insurance as a minimum:

<u>Type of Coverage</u>	<u>Amount of Coverage</u>
Comprehensive Liability	\$1,000,000 \$9,000,000 Excess
Automobiles	\$1,000,000
Employee Dishonesty	\$200,000 for all employees
Employee Theft & Forgery Bonds	\$360,000 for CAPMC's retirement plan \$350,000 for other specific grant awards
Fire and Water Damage	Coverage for all buildings and personal property as determined
Directors and Officers and Employment Practices Liability	\$3,000,000 / \$1,000,000 (with an appropriate deductible level)
Property	Coverage for all buildings and personal property as determined
Student Accident	\$10,000 Accidental Death and Dismemberment \$25,000 Medical Expense Benefit
Volunteer Coverage	\$25,000 Medical Expense Benefit \$500,000 Excess Auto Liability \$1,000,000 Excess Volunteer Liability
Workers' Compensation	To the extent required by law

Insurance Definitions

Workers' Compensation and Employer's Liability

Employers and contractors are required to comply with applicable federal and state workers' compensation and occupational disease statutes. If occupational diseases are not compensated under those statutes, they shall be covered under the employer's liability insurance policy, except when contract operations are so commingled that it would not be practical to require this coverage.

Employee Dishonest and Fidelity Bond

For all personnel handling cash, preparing or signing checks, CAPMC shall obtain insurance that provides coverage in a blanket fidelity bond. The specific needs of the Agency will determine the dollar limit of this coverage.

Comprehensive Liability

This type of coverage may include directors, officers and employee general liability insurance, buildings, contents, computers, fine arts, boilers and machinery.

RECORDS ACCESS AND RETENTION

Policy

The Board of Directors has adopted a policy on Public Inspection and Access to Records and the Public Access to Information Returns described earlier in the Section on Government Returns. The Agency is subject to the California Public Records Act. All requests must be submitted in writing to the Executive Director. Records related to pending litigation and personnel, medical, or similar files which would constitute an invasion of personal privacy are examples of records that are exempt from disclosure.

The Agency will maintain the original financial records, supporting documents, statistical records, and other documents according to the contract and grant conditions. CAPMC retains records as required by law and destroys them when appropriate. All hard copy files shall be labeled with contents, year (if applicable), and destruction date and stored in file cabinets or archived in the warehouse storage area. The destruction of financial records must be approved by the Chief Financial Officer.

For Head Start programs, records must be maintained for at least three years from the date of submission of the annual financial report. For some Victim Services awards, the time period of retention is five years. As a general guideline, all financial records will be retained for five years. In the event of litigation or a dispute, this period will be extended.

Payroll timesheets will be retained for seven years, along with payroll records such as W-2's, 941's and EDD reports. However, personnel files need to be held for three years after termination.

Real property and equipment acquired with federal grant funds must be retained for three years beyond the date of disposition.

The formal records retention policy of CAPMC is as follows:

Audit reports	Permanent
Bank statements and reconciliations	3 Years
Cancelled Checks (electronically)	3 Years
Chart of Accounts	3 Years
Contracts, mortgages, notes and leases:	
Expired	5 Years
Still in effect	Permanent
Correspondence:	
General	2 Years
Legal and important matters only	Permanent
Routine with customers and/or vendors	2 Years
Grant and contract related matters	5 Years
Customer or Program Participant Files (LIHEAP, etc.)	5 Years
Deeds, mortgages and bills of sales	Permanent
Duplicate deposit slips	3 Years
Employment applications	3 Years
Financial statements:	
Year-end	Permanent
Other	Optional
Garnishments	7 Years

General ledgers/year-end trial balance and subsidiary ledgers	7 Years
Insurance policies (expired)	3 Years
Insurance claims	7 Years
Accident reports/claims (settled cases)	7 Years
Internal reports and internal audit reports	3 Years
Inventories of products, materials and supplies	5 Years
Invoices (to customers, from vendors)	5 Years
Journals	5 Years
Minute books of directors, bylaws and charters	Permanent
Payroll records and summaries	7 Years
Personnel records (terminated)	3 Years
Petty cash vouchers	3 Years
Property records (incl. depreciation schedules)	3 Years Beyond Date of Disposition
Purchase orders	5 Years
Retirement and pension records	7 Years
Sales records	5 Years
Tax returns and worksheets, examination reports	Permanent
Time sheets/cards	7 Years
Withholding tax statements	7 Years

Original documents should be retained during the initial retention period.

The destruction of any documents containing social security numbers or any other protected personally identifiable information as defined under federal laws and regulations shall be done via shredding.

The Agency will maintain the appropriate software applications to access computerized accounting and financial records for the same time periods, if the information is not available in print.

Authorized representatives of awarding agencies have the right to access books, documents, papers, other Agency records, and personnel for interviews that are pertinent to the grant or contract award.

Exception for Investigations

In connection with any ongoing or anticipated investigation into allegations of violations of federal laws or regulations, provisions of government awards, or violations of the Agency’s Code of Conduct, the following exceptions are made to the preceding scheduled retention and/or destruction of records:

1. All records related to the subject of the investigation or allegation shall be exempt from any scheduled record destruction.
2. The term “records” shall also apply to any electronically stored record (e.g., documents stored on computers, email messages, etc.), which shall also be protected from destruction

AGENCY FINANCIAL MANAGEMENT FORMS

Financial Management Forms

Petty Cash Voucher

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY

PETTY CASH VOUCHER

No 002601

DATE:	COMPLETE ACCOUNT NUMBER	AMOUNT
TO:		
REQUESTED AMOUNT: \$		
PURCHASE DESCRIPTION:		
RECEIPT OF ABOVE IS HEREBY ACKNOWLEDGED:		
<input checked="" type="checkbox"/>	RECEIPT ATTACHED: YES NO	
PROGRAM MANAGER	PETTY CASH CUSTODIAN	
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	

Request for Purchase Order



Request for Purchase Order

1225 Gill Avenue, Madera, CA 93637 (559) 673-9173

Date of Request _____

Date P.O. Needed _____

Vendor: _____

Deliver To: _____

Vendor's Name _____

Vendor's Address _____

Vendor's City, State, Zip _____

Quantity	Type of Units	Item # & Description of Items Requested	Unit Price	Amount
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00

Requested by: _____

Approved By Program Manager: _____

Approved by Fiscal Officer (if applicable): _____

Account Number(s): _____

Subtotal	\$0.00
Less ____% Discount	\$0.00
Flat Rate Discount	
Tax	
Shipping	
TOTAL	\$0.00

- Bids Attached (Total over \$4,999)
- Bids Attached (Item(s) over \$749)
- Open P.O. - No Bids Needed (Items under \$750 and total under \$5,000)

Fiscal Use Only

Purchase Order Issued # _____ Date _____

Purchase Order



1225 Gill Avenue
Madera, CA 93637
(559)673-9173

PURCHASE ORDER
1358
THIS NUMBER TO APPEAR ON ALL
DOCUMENTS

VENDOR:

SHIP TO:

DATE

DEPARTMENT:

CODE	Description	Quantity	Unit Price	U/M	Amount

Account Codes	Amounts

PURCHASE AUTHORIZED BY:

PURCHASING OFFICER:

DEPT. HEAD SIGNATURE:

SEE ATTACHED P.O. REQUEST

REQUESTED BY:

PO No 1358

Bid Documentation



Bid Documentation

1225 Gill Avenue, Madera, CA 93637 (559) 673-9173

- A. Item to be purchased: _____ Purchase Order #: _____
Program: _____ Requested by: _____

- B. Method to solicit bids: _____
____ Oral Quotes _____ Written Quotes _____ Written Bids
____ Other: If "other" explain _____

- C. Were 3 bids solicited: _____ Yes _____ No If "yes", name bidders

- D. Were 3 or more bids obtained: _____ Yes _____ No If "no", explain _____

- E. Were positive efforts made to use small and minority owned businesses: _____ Yes _____ No
If "no", explain _____

- F. Was lease option considered: _____ Yes _____ No If "no", explain _____

- G. Was the lowest bid approved: _____ Yes _____ No If "no", explain _____

- H. Is the item to be purchased related to maintenance or construction: _____ Yes _____ No
If "yes", complete the Contractor's Checklist and attach.

- I. Vendors: _____ Price: _____

- J. Vendor selected: _____ Amount to be awarded: _____

- K. Justification for vendor selected: _____

Signature: _____ Date: _____
(Executive Director Approval)

Building/Trades Contractor Checklist



Building/Trades Contractor's Checklist

1225 Gill Avenue, Madera, CA 93637 (559) 673-9173

- A. Work to be performed: _____
Program: _____ Requested by: _____

- B. Does the contractor has a valid current business license in the jurisdiction (city or county) where the work is to be performed: ____Yes ____No
If "yes", attach a copy. If "no", this contractor may not be used.

- C. Any one performing a project valued at \$500 or more must be licensed by the California Contractors State Licensing Board. Is the contractor licensed: ____Yes ____No
If "yes", provide state license board number and classification _____

If "no", provide justification _____

- D. Verify the license number online at www.cslb.ca.gov or at 1-800-321-CSLB (2752). If verified online, print out contractor's page from website. If verified by phone, provide workers' compensation and bond information.

- E. Does contractor have employees or other workers: ____Yes ____No
If yes, get copy of current workers' compensation certificate of insurance and attach. If "no", have contractor certify in writing that he has no employees.

- F. Does the quote or bid provide a breakdown between parts and labor: ____Yes ____No If "no", explain _____

- G. Is the project in excess of \$2,000: ____Yes ____No
If "yes", have the contractor provide a certificate of general liability insurance naming Community Action Partnership of Madera County, Inc. as additional insured. Attach certificate.

- H. Are any of the following required: Permits ____Yes ____No;
Drawings ____Yes ____No; Inspections ____Yes ____No
If "yes", make sure that the contractor is aware of requirement and that it is the contractor's responsibility. Price quote should include the cost of any of these fees.

I. Obtain three references from the contractor. Did the reference checks reveal any problems with the quality of work or dissatisfaction with the contractor:
 Yes No If "yes", please provide an explanation _____

J. Is the project over \$2,000 and being paid with federal funding or at a federally funded facility: Yes No.
If "yes", the project is subject to the Davis-Bacon Act and prevailing wages and the bid must clearly state.

K. Is the contractor requesting a down payment: Yes No
If "yes", the amount of the down payment is limited by law to 10% or \$1,000 whichever is less.

L. Do you have a written agreement outlining the project expectations:
 Yes No
See Agency Sample Contract for the terms and conditions to be included.

M. Before authorizing final payment, make sure that the work was completed in a satisfactory manner.

Signature: _____ Date: _____
(Executive Director Approval)

Check Request



CHECK REQUEST
 1225 Gill Avenue, Madera, CA 93637 (559) 673-9173

Vendor Name and Address: _____ Remarks: _____

FISCAL USE ONLY:
 BUSI DATE: _____
 ITEM NO: _____
 OBLIGN NO: _____
 VENDOR: _____
 CHECK NO: _____
 CH DATE: _____

Requested By / Date _____
 Approved By / Date _____

Vendor Account / Invoice No. / Date / PO No.	Amount	Account
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
TOTAL	\$0.00	

Cash Summary Receipts



Cash Summary Receipts

1225 Gill Avenue, Madera, CA 93637 (559) 673-9173

Finance Officer Approval _____ <div style="display: flex; justify-content: space-between; font-size: small;"> Initials Date </div>	Post Date _____
---	------------------------

Date	Date Received	Received From	Description	Check #	Account #	Amount	By

Date of Deposit _____ By _____ Total Amount of Deposit _____
White-Chief Financial Officer Yellow-Executive Director Pink-Originator

Form 6

Employee Information Form



EMPLOYEE INFORMATION FORM

1225 Gill Avenue, Madera, CA 93637 (559) 673-9173

FULL NAME: _____
 First Middle Last

ADDRESS: _____
 Street City State Zip

PHONE NUMBERS: _____
 Home Work Cell

SOCIAL SECURITY No.: _____

DATE OF BIRTH: _____

DRIVER LICENSE #: _____ EXP. DATE: _____

NAME OF PARTNER (if any): _____

NO. OF DEPENDENTS (not including self): _____

PERSON TO CONTACT IN CASE OF EMERGENCY

NAME: _____ RELATIONSHIP: _____

ADDRESS: _____
 Street City State Zip

PHONE NUMBERS: _____
 Home Work Cell

Employee Signature Date Signed

Personnel Action Form



Personnel Action Form

1225 Gill Avenue, Madera, CA 93637 (559) 673-9173

Name: _____ Employ ID #: _____
 Last First Middle

New Hire: _____ Rehire (< 12 Months): _____

Status Change Request:

Type of Employee: _____ Pay Status _____

Fair Labor Standards Act Status: _____

	Current	Change
Dept/Prog Account		
Class Title		
Salary Range/Step		
Hourly Rate	<input type="checkbox"/> Override	
Loc: Office/Center		
Budget Hrs		
Effective Date		

Qualifying Benefits – Must Indicate: Health, Dental, Life Sick Leave Vacation Leave RSP Leave (Regional Only) Management (Administrative) Leave (Exempt Staff Only)	Effective Date	Primary Program – Head Start Only
		SEIU Union Dues:
		PC Approval Date:
		Distribution %

Comments/Explanations:

Prepared By _____	Date _____	Reviewed & Entered By Fiscal Dept. _____	Date _____
Manager Approval _____	Date _____	Executive Director Approval _____	Date _____
Human Resources Review _____	Date _____	Accountant Review _____	Date _____

Bi-Weekly Timesheet

CAPMC BI-WEEKLY TIME SHEET

(See reverse side for Complete Instructions)

NAME: _____ POSITION: _____
 ID #: _____ RATE: _____ LOCATION: _____
 PAY PERIOD: _____ to _____ BUDGETED HRS: _____

Week 1 DATE --> [] [] [] [] [] [] [] [] Status: [] Regular [] Reg P/T [] Sea
 [] Prov [] Extra Help [] Sub
 [] Exempt

ACTIVITY	FUND #	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Total Hours Worked									

Total Overtime (over 40 hrs worked)
 OVERTIME APPROVAL

Admin Leave									
Sick									
Vacation									
Paid Holiday									
Bereavement: relationship _____									
Jury Duty (attach documentation)									
Other									
TOTAL HOURS									

ADJUSTMENTS:

ACCOUNTING USE ONLY	
HOURLY	
ADMIN Hrs	
Sick Hrs	
Vac Hrs	
Hol Hrs	
Bereavement	
Jury Duty	
OT	
OTHER	
TOTAL	

Week 2 DATE --> [] [] [] [] [] [] [] []

ACTIVITY	FUND #	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
Total Hours Worked									

Total Overtime (over 40 hrs worked)
 OVERTIME APPROVAL

Admin Leave									
Sick									
Vacation									
Paid Holiday									
Bereavement: relationship _____									
Jury Duty (attach documentation)									
Other									
TOTAL HOURS									

Employee Signature

Date

Supervisor's Signature

Date

GENERAL TIMESHEET INFORMATION and INSTRUCTIONS

INSTRUCTIONS

ALL EMPLOYEE INFORMATION ON FRONT MUST BE COMPLETE!

- (1) The work period begins on 12:01 AM Sunday and ends at midnight Saturday.
- (2) Complete in ink.
- (3) Overtime is not allowed unless authorized in writing by the Supervisor/ Program Manager.
- (4) Bereavement time requires relationship of the family member. Example: mother, father, son, etc.
- (5) Jury Duty time attach proper documentation, like a copy of the Summons or copies of the attendance cards, or attendance sheet.
- (6) Time sheets are due to the Accounting department no later than 4:00 PM on the last Friday of the pay period.
- (7) Overtime will be paid at one and one-half times the hourly rate for time worked in excess of 8 hours in one day or 40 hours in one week. **ALL OVERTIME MUST BE APPROVED IN ADVANCE OF TIME WORKED.**

DISTRIBUTION WORKSHEET

FUND NUMBER	HOURS	%
TOTAL	0.00	0%

Change on Timesheet



CHANGE ON TIMESHEET

Name _____ Employee ID# _____
 Pay Period Beginning Date _____ Pay Period Ending Date _____
 Site _____ Position _____

INSTRUCTIONS: FILL IN ONLY THE DATES TO BE CHANGED.
TOP HALF: Enter DATE and TIME as submitted on original timesheet.
BOTTOM HALF: Enter DATE and TIME as it should be when corrected.
USE ONE SHEET PER WEEK.

ORIGINAL TIMESHEET SUBMITTED AS:

DATE WORKED	SUN	MON	TUES	WED	THUR	FRI	SAT
Regular Hours							
Admin Leave							
Sick							
Vacation							
Overtime							
Paid Holiday							
Bereavement							
Jury Duty							
Other							
TOTAL							

PLEASE CHANGE TO THE FOLLOWING:

DATE WORKED	SUN	MON	TUES	WED	THUR	FRI	SAT
Regular Hours							
Admin Leave							
Sick							
Vacation							
Overtime							
Paid Holiday							
Bereavement							
Jury Duty							
Other							
TOTAL							

I _____ (name) am authorizing the Fiscal Department to make the above change(s) listed above to my current time sheet. **If this request is not received by 12:00 noon Monday of the current payroll week, the changes will occur on the following payroll.**

Employee's Signature _____ Date _____

Supervisor's Signature _____ Date _____

Meeting and/or Travel Authorization



Meeting and/or Travel Authorization

1225 Gill Avenue, Madera, CA 93637 (559) 673-9173

Name of Employee _____ Employee Number _____ Date Submitted _____

Name of Lodging/Hotel _____ Lodging / Hotel Phone Number _____

Name of Training, Meeting, etc. _____ Location (City) of Activity _____

Departure Date _____ Time a.m. p.m. Return Date _____ Time a.m. p.m.

Are Funds Allocated for Designated Travel: Yes No Funding Source _____

Estimated costs will be reimbursed at standard rates established by travel policy. All original paid vouchers, passenger coupons or ticket stubs, and paid receipts in claimant's name are required and must be attached to the travel expense report/reimbursement claim.

Estimated Cost	Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7	Day 8	Day 9
	Date	Date	Date	Date	Date	Date	Date	Date	Date
Travel									
Lodging									
Meals:									
Breakfast									
Lunch									
Dinner									
Activity Fees/Registration									
Other _____ Specify									
Other _____ Specify									
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

I will submit a final travel expense claim reimbursement within seven (7) business days upon return. Community Action Partnership of Madera County policy will determine allowable expenses. Any surplus funds remaining from the travel advance will be submitted with the final settlement to the Fiscal office; otherwise, the Fiscal office is hereby authorized to deduct the amount of the advance from my earnings.

X _____
Employee/Requestor Signature Date

X _____
Program Manager Signature Date

X _____
Executive Director Date

X _____
Fiscal Accountant Date

Travel Expense/ Claim Form (form 11) with Receipts are Due By:

Payroll Deduction:

G/L ACCOUNT (FISCAL USE ONLY PLEASE)	Amount
_____	_____
_____	_____
_____	_____

Distribution: White-Fiscal Office Pink-Returned to Requester

Travel Expense or Reimbursement Claim



Travel Expense/Reimbursement Claim

1225 Gill Avenue, Madera, CA 93637 (559) 673-9173

Check One: Travel Expense Claim Reimbursement Claim

Name of Employee _____ Date Submitted _____

Address _____
Number Street City State Zip

Purpose of Trip _____ Location of Activity _____

Departure Date _____ Time _____ a.m. p.m.

Return Date _____ Time _____ a.m. p.m.

Claim	Account Number Charged	Actual or Claimant's Calculation	Computed (Business Office Use Only)
Transportation Auto (Miles _____ x _____*)	_____	\$ 0.00	\$ _____
Other (Air, Bus) (Attach Receipts)	_____	\$ _____	\$ _____
Lodging (Attach receipt) Per Diem	_____	\$ _____	\$ _____
Full Day (Meals) Per Diem	_____	\$ _____	\$ _____
Part Day (Meals only) Per Diem	_____	\$ _____	\$ _____
Activity Fees/Regist (Attach Receipt)	_____	\$ _____	\$ _____
Miscellaneous (Receipts required)	_____	\$ _____	\$ _____
		\$ _____	\$ _____
	Total	\$ 0.00	\$ _____
	Total Advance to Claimant	\$ (_____)	\$ _____
	Total Due to Claimant	\$ 0.00	\$ (_____)
	Total Due to Agency	\$ 0.00	\$ _____
			\$ _____

***Approved IRS rate at time of submission.**

I hereby certify that the claim and the items are true and correct, and that no part thereof has been paid by this office or other person or agency, nor have I been reimbursed for any part from any source.

Claimant's Signature _____ Date _____

Approved _____ Date _____ Approved _____ Date _____
Program Manager Executive Director

FISCAL USE ONLY: Total Due to Claimant \$ _____

Total Due to Agency \$ _____

Credit/Debit the Following Accounts:

Description	Account	Amount	Invoice	CR/DR
TOTAL				

Approved _____ Check Number _____

Date Paid _____

FIS Form 11
Revised 06/15/2018

White - Fiscal

Yellow - Originator

Travel Voucher



Travel Voucher

1225 Gill Avenue, Madera, CA 93638 (559) 673-9173

(Submit Monthly)

Employee Name _____	Month _____
Position _____	Program _____

Date	Purpose of Travel	Location		Odometer		Total Miles
		From	To	Start	End	
						0.0
						0.0
						0.0

Total Miles From Back Side of Page 0.0

Charge to Account	Amount
. - - . - -	
. - - . - -	
. - - . - -	

Total Miles 0.0

I declare that I have a current valid driver's license and the mileage claimed above was provided in a vehicle that meets the minimum insurance requirements as defined by California law. I also declare under penalty of perjury, under the laws of the State of California, that all statements contained in this travel voucher and any accompanying documents is true and correct, with full knowledge that all statements made in the voucher are subject to investigation and that any false information may be grounds for termination and subsequent prosecution.

Date	Expense Description	Amount

Total Expenses \$0.00

Employee Signature 5-Digit Employee ID

Supervisor Signature

FOR FISCAL DEPARTMENT USE ONLY
Total Miles _____ x Rate \$ _____ = \$ _____

Beneficiary & Board Reimbursement Voucher



Community Action Partnership of Madera County

1225 Gill Avenue γ Madera, CA 93637 γ Phone (559) 673-9173

**BENEFICIARY & BOARD
REIMBURSEMENT VOUCHER**
(Complete in Ink)

Instructions: Complete the spaces for your name and home address. Indicate the date of the meeting and the purpose/activity. If available, the beginning and ending odometer readings should be included. Estimates from the internet, such as **Mapquest**, may be used in the alternative. Multiply the miles driven by the reimbursement rate of .4854 per mile. Remember that if you are car pooling, only the driver is eligible for mileage reimbursement. Circle the appropriate meeting allowance rate. Add the mileage reimbursement and the meeting allowance together. Enter the sum as Total Expenses. Sign and date the form. CAPMC staff will complete the proper account coding.

Name: _____ Date of Meeting: _____

Street Address: _____ Position: _____

City/Zip: _____ Activity: _____

<u>EXPENSES</u>	<u>AMOUNT</u>
Mileage @ _____ Miles x <u>.51</u> Per Mile =	\$ _____
Meeting Allowance (Low Income Board Members)	
\$30.00 (\$45.00 for Mountain Members)	\$ _____
Other: _____	_____
_____	\$ _____
TOTAL EXPENSES:	\$ _____

The expenses listed above were incurred by me while carrying out my duties for the Community Action Partnership of Madera County. I have received \$ _____ as reimbursement.

Signed _____ Date: _____

This part is to be completed by CAPMC staff.

Program Account Mileage: ___0-7111-3.1-___ \$ _____
 Allowance: ___0-7114-3.1-___ \$ _____
 Total: \$ _____

Authorized By: _____ Date: _____

Inventory Log

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY
INVENTORY LOG**

Program:

Prepared By:

Date:

(1)	(2)	(2.1)	(3)	(4)	(5)	(5.1)	(6)	(7)	(8)			(9)	(10)
Asset #	Description of Property/ Intended Use	Estimated Useful Life	Manufacturer's Serial Number or Identification Number ID #	Funding Source and Percent	Acquisition Date	Date Inventory was Checked	Original Cost (Including Tax Delivery & Set-up)	Vendor Name and Address	Location (Attach Key)			Condition: Excellent, Good, Fair or Poor	Ultimate Disposition Data: Recipient/Date/ Price Method
									Site	Bldg	Room		

Page 1

I acknowledge and understand that I am accountable for the property listed above and that I shall be responsible for loss and damage unless otherwise relieved.
I also certify that all of the items are properly tagged and insured.

Signature

Title

Date

Cash, Supplies and Equipment In-Kind Contribution Receipt Voucher



Community Action Partnership of Madera County
1225 Gill Ave • Madera, CA 93637 • (559) 673-9173
**Cash, Supplies and Equipment
In-Kind Contribution Receipt Voucher**

Donor's Agency _____

Name of Donor _____ Date _____
Center Name _____

.....
Cash Contribution

Amount \$ _____ Check Cash

.....
Donated Supplies/Equipment

Supplies _____ \$ _____
(General description of donated materials)

Equipment _____ \$ _____
(Description of equipment or equipment use)

Receipt of the in-kind contribution, described above, is hereby acknowledged by the undersigned authorized employee. It is mutually understood that this contribution will be applied to the Approved program and will be counted as a part of the in-kind share required by our Federal Head Start Grant or any other Federal or State Grant.

Donor's Signature _____ Date _____

Authorized Employee Signature _____ Date _____

Community Action Partnership of Madera County administers federal anti-poverty funds in Madera County and is a tax exempt organization described in: Section 501(c) (3), Internal Revenue Code. A federal requirement of 20% share (cash or in-kind) must be met to enable this agency to spend its Federal Funds.



Professional In-Kind Contribution Receipt Voucher



Community Action Partnership of Madera County
 1225 Gill Ave • Madera, CA 93637 • (559) 673-9173
 Professional In-Kind Contribution Receipt Voucher

Donor's Agency Name _____

Name of Donor _____ Date _____

Center Name _____

 Cash Contribution

Amount \$ _____ Check Cash

 Donated Supplies/Equipment/Space

Supplies _____ \$ _____
(General Description of donated materials)

Equipment _____ \$ _____
(Description of equipment or equipment use)

 Professional Volunteer Services

Date of Service	Work Performed/ Service Rendered	Total Hours of Service	Value Per hour	Total Assigned Value of Service
			\$	\$
			\$	\$
			\$	\$
			Total \$	

 Receipt of the in-kind contribution, described above, is hereby acknowledged by the undersigned authorized employee. It is mutually understood that this contribution will be applied to the Approved program and will be counted as a part of the In-Kind share required by our Federal Head Start Grant or any other Federal or State Grant.

Donor Signature _____

Date _____

Authorized Employee Signature

_____ Date

Madera County Community Action Agency administers federal anti-poverty funds in Madera County and is a tax exempt organization described in: Section 501 (c)(3), Internal Revenue Code. A federal requirement of 20% Share (cash or in kind) must be met to enable this agency to spend its Federal Funds

I am Helping My Child Succeed In-Kind Receipt Voucher



Community Action Partnership of Madera County
 1225 Gill Ave, Madera CA 93638 559-673-9173

I am Helping my Child Succeed



Child Name _____
 (Nombre del niño/a)
 Center Name _____
 (Nombre Del Centro)
 My Child's Goal _____
 (Meta de mi niño/a)

Teacher/Maestra _____

Class A B CD How Many Years in Prog. _____

Day (Dia)	Activities I am helping my child with are... (Actividades en las que yo le ayudo a mi niño/a)...	Time (Tiempo)	Total Time
			OFFICE USE ONLY
Monday (Lunes)			
Tuesday (Martes)			
Wednesday (Miercoles)			
Thursday (Jueves)			
Friday (Viernes)			
Saturday (Sabado)			

Parent Guardian Signature _____ Date _____
 Firma Del Padre Fecha
 Teacher Signature _____ Date _____
 Firma Del Maestro (a) Fecha

Office Use Only

TOTAL TIME:	X RATE	HOUR = TOTAL
-------------	--------	--------------

Parent Volunteer In-Kind Claim



CENTER NAME (NOMBRE DEL CENTRO): _____

HEAD START PROGRAM

1225 Gill Ave, Madera, CA 93637 (559) 673-9173

PARENT VOLUNTEER IN-KIND CLAIM/ RECLAMO DE IN-KIND PARA PADRES VOLUNTARIOS

Date Fecha	Child's name Nombre del niño	Parent's Signature Firma de Padre	Activity Actividad	Time in (Tiempo de llegada)	Time out (Tiempo de salida)	# of Yrs (# de años)	Office Use Only		
							Total Hours	Rate of Pay	Total
			<input type="checkbox"/> Instructional Aide (Ayudante de maestro/a) <input type="checkbox"/> Outreach Recruitment(Reclutamiento)						
			<input type="checkbox"/> Janitorial (Limpieza) <input type="checkbox"/> Maintenance (Mantenimiento) <input type="checkbox"/> Parent Engagement:						
			<input type="checkbox"/> Instructional Aide (Ayudante de maestro/a) <input type="checkbox"/> Outreach Recruitment(Reclutamiento)						
			<input type="checkbox"/> Janitorial (Limpieza) <input type="checkbox"/> Maintenance (Mantenimiento) <input type="checkbox"/> Parent Engagement:						
			<input type="checkbox"/> Instructional Aide (Ayudante de maestro/a) <input type="checkbox"/> Outreach Recruitment(Reclutamiento)						
			<input type="checkbox"/> Janitorial (Limpieza) <input type="checkbox"/> Maintenance (Mantenimiento) <input type="checkbox"/> Parent Engagement:						
			<input type="checkbox"/> Instructional Aide (Ayudante de maestro/a) <input type="checkbox"/> Outreach Recruitment(Reclutamiento)						
			<input type="checkbox"/> Janitorial (Limpieza) <input type="checkbox"/> Maintenance (Mantenimiento) <input type="checkbox"/> Parent Engagement:						
			<input type="checkbox"/> Instructional Aide (Ayudante de maestro/a) <input type="checkbox"/> Outreach Recruitment(Reclutamiento)						
			<input type="checkbox"/> Janitorial (Limpieza) <input type="checkbox"/> Maintenance (Mantenimiento) <input type="checkbox"/> Parent Engagement:						

Only original documents and original signatures should be used to support In-Kind claims. Do not use whiteout on this document. (Sólo documentos originales y firmas originales deben ser utilizados para apoyar reclamaciones de In-Kind. No utilice corrector blanco en este documento) Total \$

Instructional Aide (Assisting Teachers): wash blankets/sheets; sanitize toys, furniture, tables, chairs; Assist w/ classroom activities; preparation of classroom activities; supervise children indoor/outdoor; read to children; assist during Parent Meetings. **(Ayudante de maestro/a:** lavar cobijas/mantas; desinfectar juguetes, muebles, mesas, sillas; participar en actividades en la clase, preparación de actividades en la clase, supervisar los niños dentro/ y afuera del centro; leer a los niños, ayudar durante reuniones de padres.)
Parent Engagement: Parent participation in the classroom in classroom activities. Parent involvement in the development of their child. **(Participación de los padres:** Participación de los padres en las actividades de clase. Participación de los padres en el desarrollo de su hijo.)
Outreach Recruitment: Advocate duties/Office Volunteer. **(Reclutamiento:** Ayudar al trabajador/a social/ voluntario de oficina.)
Janitorial (Cleaning): Vacuums, sweeps, mops, take trash out, wash outdoor toys, clean outdoor play structure, organize/clean toy shed. **(Limpieza:** Aspirar, barrer, trapear, sacar basura, lavar juguetes de afuera/ estructura de juegos de afuera y organizar /limpiar juguetes en el almacén.)
Maintenance (Fixing/Repairing): Fix broken toys; fix windows; trim/cut shrubs/bushes; painting of center/outdoor structure; fix fence; weeding/flower beds; gardening (planting, seeding, removal of plants) assemble chairs, tables, toys, etc. **(Mantenimiento (Reparación):** reparar los juguetes rotos, reparar ventanas, podar / cortar arbustos y matas, pintar el centro/ estructura de juego en patio del recreo, reparar la cerca; flores, jardinería (plantación, siembra, remover plantas), armar sillas, mesas, juguetes, etc.)

Teacher's Signature(Firma de Maestro/a): _____

Date(Fecha): _____

Revised 10/01/13

Making a Difference Sign-in Sheet



Community Action Partnership of Madera County
"Making a Difference"
Sign-In Sheet



Center Name:							OFFICE USE			
Date	Child's Name	Parent's Signature	Activity	Time In	Time Out	1, 2, 3 Years in Program Class A, B, C	Total Hours	Rate of Pay	Total	
							T			

Authorized Employee Signature _____ Date: _____

Rev. 8/16/10

Total Value \$ _____

Sample Summary Fiscal Expenditure Report

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED NOVEMBER 30, 2016**

DEPARTMENT/ PROGRAM TITLE	AMO FUN	FUNDS YTD	%BUDGETE YTD	ACTUAL Y	PROGRAM DESCRIPTION
=====	=====	=====	=====	=====	=====
CSBG (1/1/16 - 12/31/16) 218	261,727.00	160,414.52	91.67%	61.29%	Large % of administrative costs to operate social services programs
HEAD START & CHILD DEVELOPMENT					
HEAD START REGIONAL (6/1/16 - 5/31/17) 311	2,781,471.00	1,205,277.04	50.00%	43.33%	Provide HS services to 312 low income preschool children and families
HEAD START T/TA (6/1/16 - 5/31/17) 310	35,249.00	30,796.81	50.00%	87.37%	Provide training for staff and parents
EARLY HEAD START REGIONAL (6/1/16 - 5/31/17) 312	534,900.00	143,907.32	50.00%	26.90%	Provide early HS services to 42 low income infant, toddlers and pregnant women
EARLY HEAD START T/TA (6/1/16 - 5/31/17) 309	13,373.00	7,779.50	50.00%	58.17%	Provide training for staff and parents
CHILD & ADULT CARE FOOD (10/1/16 - 9/30/17) 390	583,642.00	60,439.68	16.67%	10.36%	Provide funds to serve hot meals to HS & state childcare children
MADERA MIGRANT HEAD START (3/1/16 - 2/28/17) 321/362	4,988,987.00	3,012,438.13	75.00%	60.38%	Provide HS services to 599 migrant and 93 seasonal children and families
MADERA MIGRANT HS TRAINING (3/1/16 - 2/28/17) 320	31,832.00	19,845.92	75.00%	62.35%	Provide training for staff and parents
MADERA MIGRANT CHILD CARE - PART (7/1/16 - 6/30/17) 322/325	588,996.00	266,439.96	41.67%	45.24%	Provide child care services to migrant eligible infant and toddlers
MADERA MIGRANT CHILD CARE - (7/1/16 - 6/30/17) 324	87,377.00	0.00	41.67%	0.00%	Provide start up funding for and staff to provide services to migrant eligible infant and toddlers
FRESNO MIGRANT HEAD START (9/1/16 - 8/31/17) 331	4,315,956.00	1,189,804.03	25.00%	27.57%	Provide HS services to 519 migrant children and families
FRESNO MIGRANT HS -TRAINING (9/1/16 - 8/31/17) 330	82,690.00	7,006.42	25.00%	8.47%	Provide training for staff and parents
RESOURCE & REFERRAL:					
CCDF-HEALTH & SAFETY (7/1/16 - 6/30/17) 411	2,443.00	380.00	41.67%	15.55%	Training and supplies for child care providers
R & R GENERAL (7/1/16 - 6/30/17) 401	184,649.00	45,517.29	41.67%	24.65%	Provide resources and referrals regarding child care and related issues
INFANT/TODDLER EARMARKED (7/1/16 - 6/30/17) 424	26,000.00	14,646.56	41.67%	56.33%	Recruiting and training child care providers for infants and toddlers

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED NOVEMBER 30, 2016

DEPARTMENT/ PROGRAM TITLE	AMO FUN	FUNDS YTD	%BUDGETE YTD	ACTUAL Y	PROGRAM DESCRIPTION
MADERA COUNTY CHILD CARE (7/1/16 - 6/30/17) 418	10,000.00	1,330.99	41.67%	13.31%	Provide child care for MCSOS Cal-Safe program
ALTERNATIVE PAYMENT (7/1/16 - 6/30/17) 426	1,859,401.00	754,969.09	41.67%	40.60%	Provide subsidized child care for eligible families
ALTERNATIVE PAYMENT STAGE 2 (7/1/16 - 6/30/17) 427	2,195,877.00	575,150.89	41.67%	26.19%	Provide subsidized child care for eligible families
ALTERNATIVE PAYMENT STAGE 3 (7/1/16 - 6/30/17) 428	659,104.00	185,762.79	41.67%	28.18%	Provide subsidized child care for eligible families
VICTIM SERVICES:					
RSVP/CALEMA (9/1/16 - 8/31/17) 500	274,928.00	50,917.69	25.00%	18.52%	Assist victims of sexual assault
VICTIM WITNESS/CALEMA (7/1/16 - 6/30/17) 501	244,022.00	68,791.04	41.67%	28.19%	Assist victims of crime
DOM.VIO.MAR.LIC. (7/1/16 - 6/30/17) 502	14,000.00	8,924.36	41.67%	63.75%	Provides shelter and services to domestic violence victims
DOMESTIC VIOLENCE 7/1/16 - 6/30/17 504	9,088.00	2,648.51	41.67%	29.14%	Provides shelter and services to domestic violence victims
VSC DOMESTIC VIOLENCE GENERAL 7/1/16 - 6/30/17 DONATIONS ONLY 507	2,000.00	972.92	41.67%	48.65%	Assist victims of domestic violence
UNSERVED/UNDERSERVED VICTIM ADVOCACY & OUTREACH 4/1/16 - 3/31/17 508	125,000.00	51,892.96	66.67%	41.51%	Assist unserved/underserved, primarily Hispanic, victims of
VICTIM SERVICES CENTER FUND (7/1/16 - 6/30/17) DONATIONS ONLY 510	2,000.00	787.36	41.67%	39.37%	Assist with program operations for all Victim Services clients
SHELTER-BASED DOMESTIC 7/1/16 - 6/30/17 533	475,300.00	195,438.82	41.67%	41.12%	Provide shelter services for domestic violence victims
CDC-JOINT VENTURE PROGRAM - (7/1/16 - 6/30/17) 516	21,000.00	17,062.08	41.67%	81.25%	Provide child sexual assault interviews
BLUE SHIELD DOMESTIC VIOLENCE 7/1/16 - 6/30/17 520	15,000.00	1,060.29	41.67%	7.07%	Provide shelter services for domestic violence victims

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED NOVEMBER 30, 2016**

DEPARTMENT/ PROGRAM TITLE	AMO FUN	FUNDS YTD	%BUDGETE YTD	ACTUAL Y	PROGRAM DESCRIPTION
=====	=====	=====	=====	=====	=====
TRANSITIONAL HOUSING 7/1/16 - 6/30/18 531	245,000.00	6,086.01	20.83%	2.48%	Provide long-term shelter services for domestic violence and human trafficking victims
EMERGENCY SERVICES:					
E.MAD.CO.SR.TR.S. (7/1/16 - 6/30/17) 201/202	111,230.00	42,535.70	41.67%	38.24%	Senior transportation/escort provided in eastern Madera County
E.C.I.P./LIHEAP (1/1/16 - 1/31/17) 208	549,523.00	518,600.96	84.62%	94.37%	Assistance for low income clients for energy bills and weatherization services
SHUNAMMITE PLACE (11/01/16 - 10/31/17) 224	191,177.00	14,803.56	8.33%	7.74%	Provides permanent supportive housing for homeless women with disabilities
CITY OF MADERA - CDBG (7/01/16 - 6/30/17) 231	16,000.00	3,530.30	41.67%	22.06%	Provides funding for Fresno-Madera Continuum of Care and homeless support
FEDERAL EMERGENCY (12/01/15 - 12/31/16) 205	12,433.00	11,460.08	92.31%	92.17%	Provides funding for emergency housing and domestic violence
SENIOR MEAL PROGRAM - FMAAA (7/01/16 - 6/30/17) 236	40,000.00	16,541.38	41.67%	41.35%	Provides congregate lunch meal program for seniors in eastern Madera County & Ranchos
SENIOR MEAL - MADERA COUNTY (7/01/16 - 6/30/17) 237	43,734.00	16,836.33	41.67%	38.50%	Provides congregate lunch meal program for seniors in eastern Madera County & Ranchos
LOW INCOME WEATHERIZATION (1/01/15 - 1/31/17) 239	279,683.00	188,395.10	92.00%	67.36%	Assistance for low income clients for weatherization services to reduce energy costs
CA DISASTER ASSISTANCE ACT - CAL (4/08/15 - 12/31/16) 240	2,075,970.00	1,816,463.11	95.24%	87.50%	Potable and non-potable water assistance for Madera County residents without water sources
LIWP - SOLAR PV FRESNO COUNTY (2/01/15 - 4/30/17) 241	337,500.00	353,558.03	74.07%	104.76%	Assistance for low income clients for weatherization services to reduce greenhouse gases
LIHEAP TOILET REPLACEMENT (1/1/15 - 1/31/17) 242	66,010.00	28,153.44	92.00%	42.65%	Assistance for low income clients for low-flush (low-flow) toilets
SENIOR MEAL PROGRAM - CITY OF (7/01/16 - 6/30/17) 243	5,510.00	1,172.63	41.67%	21.28%	Provides congregate lunch meal program for seniors in City of Chowchilla
YOUTH AND SPECIALIZED SERVICES:					
MENTAL HEALTH FULL SERVICES (7/01/16 - 6/30/17) 607	5,000.00	1,330.39	41.67%	26.61%	Provide direct benefits for clients

Sample Budget to Actual Analysis

Community Action Partnership of Madera County, Inc Centralized Eligibility List June 30, 2010								
	Grant Budget	Current Month Actual	YTD Actual June 30, 2010	YTD Budget June 30, 2010	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
432 0 CNTRL ELIG. LIST CONTRACTS CCEL-9021								
Revenues								
4120- GRANT INCOME-STATE	71,869.00	9,627.81	71,869.00	71,869.00	(1.00)	0.00	71,869.00	0.00
Total Revenues	71,869.00	9,627.81	71,869.00	71,869.00	(1.00)	0.00	71,869.00	0.00
Expenses								
5010- SALARIES & WAGES	33,360.00	4,005.33	35,039.82	33,360.00	1.05	0.00	35,039.82	(1,679.82)
5020- ACCRUED VACATION PAY	2,250.00	2,411.21	3,872.49	2,951.00	1.72	0.00	3,872.49	(1,622.49)
5112- HEALTH INSURANCE	7,400.00	472.29	6,717.12	7,202.00	0.91	0.00	6,717.12	682.88
5114- WORKER'S COMPENSATION	350.00	47.38	407.74	350.00	1.16	0.00	407.74	(57.74)
5116- PENSION	1,400.00	176.06	1,435.04	1,202.00	1.03	0.00	1,435.04	(35.04)
5122- FICA	2,500.00	325.77	2,785.52	2,500.00	1.11	0.00	2,785.52	(285.52)
5124- SUI	700.00	0.00	623.29	700.00	0.89	0.00	623.29	76.71
5130- ACCRUED VACATION FRINGE	0.00	167.80	171.53	0.00	0.00	0.00	171.53	(171.53)
6110- OFFICE SUPPLIES	300.00	2.34	80.16	300.00	0.27	0.00	80.16	219.84
6121- FOOD	0.00	0.00	49.23	0.00	0.00	0.00	49.23	(49.23)
6130- PROGRAM SUPPLIES	300.00	895.17	1,067.36	300.00	3.56	0.00	1,067.36	(767.36)
6170- POSTAGE & SHIPPING	1,600.00	(12.63)	1,013.00	1,400.00	0.63	0.00	1,013.00	587.00
6180- EQUIPMENT RENTAL	600.00	2.68	553.64	600.00	0.92	0.00	553.64	46.36
6181- EQUIPMENT MAINTENANCE	300.00	21.79	347.70	248.00	1.16	0.00	347.70	(47.70)
6310- PRINTING & PUBLICATIONS	800.00	0.00	206.63	800.00	0.26	0.00	206.63	593.37
6320- TELEPHONE	400.00	35.55	442.88	400.00	1.11	0.00	442.88	(42.88)
6410- RENT	2,000.00	171.39	1,650.98	2,000.00	0.83	0.00	1,650.98	349.02
6420- UTILITIES/ DISPOSAL	500.00	29.11	360.60	452.00	0.72	0.00	360.60	139.40
6432- BUILDING REPAIRS/ MAINTENANCE	0.00	0.00	24.08	0.00	0.00	0.00	24.08	(24.08)
6440- PROPERTY INSURANCE	100.00	2.01	33.76	100.00	0.34	0.00	33.76	66.24
6610- GAS & OIL	0.00	2.69	51.44	0.00	0.00	0.00	51.44	(51.44)
6714- STAFF TRAVEL-OUT OF AREA	150.00	0.00	133.64	150.00	0.89	0.00	133.64	16.36
6722- PER DIEM - STAFF	150.00	12.65	126.51	150.00	0.84	0.00	126.51	23.49
6742- TRAINING - STAFF	1,220.00	129.00	1,296.81	1,231.00	1.06	0.00	1,296.81	(76.81)
6820- INTEREST EXPENSE	25.00	0.83	22.43	25.00	0.90	0.00	22.43	2.57
6840- PROPERTY TAXES	25.00	0.00	0.52	25.00	0.02	0.00	0.52	24.48
6850- FEES & LICENSES	10,250.00	0.00	7,987.96	10,250.00	0.78	0.00	7,987.96	2,262.04
6860- DEPRECIATION EXPENSE	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00
6870- EMPLOYEE RECOGNITION	50.00	29.71	43.49	38.00	0.87	0.00	43.49	6.51
9010- INDIRECT COST ALLOCATION	5,039.00	717.19	5,323.63	5,039.00	1.06	0.00	5,323.63	(284.63)
Total Expenses	71,869.00	9,645.32	71,869.00	71,873.00	1.00	0.00	71,869.00	0.00
Excess Revenue Over (Under) Expenditures	0.00	(17.51)	0.00	(4.00)	0.00	0.00	0.00	0.00
Beginning Net Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	(17.51)	0.00	(4.00)	0.00	0.00	0.00	0.00

Petty Cash Review Form

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY												
2	PETTY CASH REVIEW FORM												
3	DEPARTMENT _____												
4	DATE _____												
5													
6													
7	CASH ON HAND:												
8													
9	PENNIES				X	\$0.01	=						
10	NICKELS				X	\$0.05	=						
11	DIMES				X	\$0.10	=						
12	QUARTERS				X	\$0.25	=						
13	ONES				X	\$1.00	=						
14	FIVES				X	\$5.00	=						
15	TENS				X	\$10.00	=						
16	TWENTIES				X	\$20.00	=						
17	OTHER				X		=						
18													
19	TOTAL CASH ON HAND												
20	=====												
21													
22	EXPENDITURES:												
23	(RECEIPTS ON HAND)												
24													
25	DATE	ACCOUNT #										AMOUNT	
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													
36													
37	TOTAL RECEIPTS ON HAND												
38	+												
39	TOTAL CASH AND RECEIPTS												
40													
41	AMOUNT OF PETTY CASH FUND												
42	-												
43	CASH OVER SHORT												
44	=====												
45													
46													
47	SIGNATURE OF REVIEWER											DATE	
48													
49													
50	SIGNATURE OF PETTY CASH CUSTODIAN											DATE	

§ 200.344

2 CFR Ch. II (1–1–14 Edition)

(e) Consistent with the terms and conditions of the Federal award, the Federal awarding agency or pass-through entity must make a settlement for any upward or downward adjustments to the Federal share of costs after closeout reports are received.

(f) The non-Federal entity must account for any real and personal property acquired with Federal funds or received from the Federal government in accordance with §§ 200.310 Insurance coverage through 200.316 Property trust relationship and 200.329 Reporting on real property.

(g) The Federal awarding agency or pass-through entity should complete all closeout actions for Federal awards no later than one year after receipt and acceptance of all required final reports.

POST-CLOSEOUT ADJUSTMENTS AND
CONTINUING RESPONSIBILITIES

§ 200.344 Post-closeout adjustments and continuing responsibilities.

(a) The closeout of a Federal award does not affect any of the following.

(1) The right of the Federal awarding agency or pass-through entity to disallow costs and recover funds on the basis of a later audit or other review. The Federal awarding agency or pass-through entity must make any cost disallowance determination and notify the non-Federal entity within the record retention period.

(2) The obligation of the non-Federal entity to return any funds due as a result of later refunds, corrections, or other transactions including final indirect cost rate adjustments.

(3) Audit requirements in Subpart F—Audit Requirements of this part.

(4) Property management and disposition requirements in Subpart D—Post Federal Award Requirements of this part, §§ 200.310 Insurance Coverage through 200.316 Property trust relationship.

(5) Records retention as required in Subpart D—Post Federal Award Requirements of this part, §§ 200.333 Retention requirements for records through 200.337 Restrictions on public access to records.

(b) After closeout of the Federal award, a relationship created under the Federal award may be modified or

ended in whole or in part with the consent of the Federal awarding agency or pass-through entity and the non-Federal entity, provided the responsibilities of the non-Federal entity referred to in paragraph (a) of this section including those for property management as applicable, are considered and provisions made for continuing responsibilities of the non-Federal entity, as appropriate.

COLLECTION OF AMOUNTS DUE

§ 200.345 Collection of amounts due.

(a) Any funds paid to the non-Federal entity in excess of the amount to which the non-Federal entity is finally determined to be entitled under the terms of the Federal award constitute a debt to the Federal government. If not paid within 90 calendar days after demand, the Federal awarding agency may reduce the debt by:

(1) Making an administrative offset against other requests for reimbursements;

(2) Withholding advance payments otherwise due to the non-Federal entity; or

(3) Other action permitted by Federal statute.

(b) Except where otherwise provided by statutes or regulations, the Federal awarding agency will charge interest on an overdue debt in accordance with the Federal Claims Collection Standards (31 CFR parts 900 through 999). The date from which interest is computed is not extended by litigation or the filing of any form of appeal.

Subpart E—Cost Principles

GENERAL PROVISIONS

§ 200.400 Policy guide.

The application of these cost principles is based on the fundamental premises that:

(a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.

(b) The non-Federal entity assumes responsibility for administering Federal funds in a manner consistent with

underlying agreements, program objectives, and the terms and conditions of the Federal award.

(c) The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper and efficient administration of the Federal award.

(d) The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity must be consistent with these cost principles and support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to the Federal award.

(e) In reviewing, negotiating and approving cost allocation plans or indirect cost proposals, the cognizant agency for indirect costs should generally assure that the non-Federal entity is applying these cost accounting principles on a consistent basis during their review and negotiation of indirect cost proposals. Where wide variations exist in the treatment of a given cost item by the non-Federal entity, the reasonableness and equity of such treatments should be fully considered. See § 200.56 Indirect (facilities & administrative (F&A)) costs.

(f) For non-Federal entities that educate and engage students in research, the dual role of students as both trainees and employees contributing to the completion of Federal awards for research must be recognized in the application of these principles.

(g) The non-Federal entity may not earn or keep any profit resulting from Federal financial assistance, unless expressly authorized by the terms and conditions of the Federal award. See also § 200.307 Program income.

§ 200.401 Application.

(a) *General.* These principles must be used in determining the allowable costs of work performed by the non-Federal entity under Federal awards. These principles also must be used by the

non-Federal entity as a guide in the pricing of fixed-price contracts and subcontracts where costs are used in determining the appropriate price. The principles do not apply to:

(1) Arrangements under which Federal financing is in the form of loans, scholarships, fellowships, traineeships, or other fixed amounts based on such items as education allowance or published tuition rates and fees.

(2) For IHEs, capitation awards, which are awards based on case counts or number of beneficiaries according to the terms and conditions of the Federal award.

(3) Fixed amount awards. See also Subpart A—Acronyms and Definitions, §§ 200.45 Fixed amount awards and 200.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts.

(4) Federal awards to hospitals (see Appendix IX to Part 200—Hospital Cost Principles).

(5) Other awards under which the non-Federal entity is not required to account to the Federal government for actual costs incurred.

(b) *Federal Contract.* Where a Federal contract awarded to a non-Federal entity is subject to the Cost Accounting Standards (CAS), it incorporates the applicable CAS clauses, Standards, and CAS administration requirements per the 48 CFR Chapter 99 and 48 CFR part 30 (FAR Part 30). CAS applies directly to the CAS-covered contract and the Cost Accounting Standards at 48 CFR parts 9904 or 9905 takes precedence over the cost principles in this Subpart E—Cost Principles of this part with respect to the allocation of costs. When a contract with a non-Federal entity is subject to full CAS coverage, the allowability of certain costs under the cost principles will be affected by the allocation provisions of the Cost Accounting Standards (e.g., CAS 414—48 CFR 9904.414, Cost of Money as an Element of the Cost of Facilities Capital, and CAS 417—48 CFR 9904.417, Cost of Money as an Element of the Cost of Capital Assets Under Construction), apply rather the allowability provisions of § 200.449 Interest. In complying

with those requirements, the non-Federal entity's application of cost accounting practices for estimating, accumulating, and reporting costs for other Federal awards and other cost objectives under the CAS-covered contract still must be consistent with its cost accounting practices for the CAS-covered contracts. In all cases, only one set of accounting records needs to be maintained for the allocation of costs by the non-Federal entity.

(c) *Exemptions.* Some nonprofit organizations, because of their size and nature of operations, can be considered to be similar to for-profit entities for purpose of applicability of cost principles. Such nonprofit organizations must operate under Federal cost principles applicable to for-profit entities located at 48 CFR 31.2. A listing of these organizations is contained in Appendix VIII to Part 200—Nonprofit Organizations Exempted From Subpart E—Cost Principles of this part. Other organizations, as approved by the cognizant agency for indirect costs, may be added from time to time.

BASIC CONSIDERATIONS

§ 200.402 Composition of costs.

Total cost. The total cost of a Federal award is the sum of the allowable direct and allocable indirect costs less any applicable credits.

§ 200.403 Factors affecting allowability of costs.

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.

(c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.

(d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in

like circumstances has been allocated to the Federal award as an indirect cost.

(e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.

(f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also § 200.306 Cost sharing or matching paragraph (b).

(g) Be adequately documented. See also §§ 200.300 Statutory and national policy requirements through 200.309 Period of performance of this part.

§ 200.404 Reasonable costs.

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to:

(a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.

(b) The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state and other laws and regulations; and terms and conditions of the Federal award.

(c) Market prices for comparable goods or services for the geographic area.

(d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal government.

(e) Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may

unjustifiably increase the Federal award's cost.

§ 200.405 Allocable costs.

(a) A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

(1) Is incurred specifically for the Federal award;

(2) Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and

(3) Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

(b) All activities which benefit from the non-Federal entity's indirect (F&A) cost, including unallowable activities and donated services by the non-Federal entity or third parties, will receive an appropriate allocation of indirect costs.

(c) Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the non-Federal entity from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

(d) Direct cost allocation principles. If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost should be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding paragraph (c) of this section, the costs may be allocated or transferred to benefited projects on any reasonable docu-

mented basis. Where the purchase of equipment or other capital asset is specifically authorized under a Federal award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. See also §§ 200.310 Insurance coverage through 200.316 Property trust relationship and 200.439 Equipment and other capital expenditures.

(e) If the contract is subject to CAS, costs must be allocated to the contract pursuant to the Cost Accounting Standards. To the extent that CAS is applicable, the allocation of costs in accordance with CAS takes precedence over the allocation provisions in this part.

§ 200.406 Applicable credits.

(a) Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the Federal award as direct or indirect (F&A) costs. Examples of such transactions are: purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the non-Federal entity relate to allowable costs, they must be credited to the Federal award either as a cost reduction or cash refund, as appropriate.

(b) In some instances, the amounts received from the Federal government to finance activities or service operations of the non-Federal entity should be treated as applicable credits. Specifically, the concept of netting such credit items (including any amounts used to meet cost sharing or matching requirements) should be recognized in determining the rates or amounts to be charged to the Federal award. (See §§ 200.436 Depreciation and 200.468 Specialized service facilities, for areas of potential application in the matter of Federal financing of activities.)

§ 200.407 Prior written approval (prior approval).

Under any given Federal award, the reasonableness and allocability of certain items of costs may be difficult to determine. In order to avoid subsequent disallowance or dispute based on unreasonableness or nonallocability, the non-Federal entity may seek the prior written approval of the cognizant agency for indirect costs or the Federal awarding agency in advance of the incurrence of special or unusual costs. Prior written approval should include the timeframe or scope of the agreement. The absence of prior written approval on any element of cost will not, in itself, affect the reasonableness or allocability of that element, unless prior approval is specifically required for allowability as described under certain circumstances in the following sections of this part:

- (a) § 200.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts, paragraph (b)(5);
- (b) § 200.306 Cost sharing or matching;
- (c) § 200.307 Program income;
- (d) § 200.308 Revision of budget and program plans;
- (e) § 200.332 Fixed amount subawards;
- (f) § 200.413 Direct costs, paragraph (c);
- (g) § 200.430 Compensation—personal services, paragraph (h);
- (h) § 200.431 Compensation—fringe benefits;
- (i) § 200.438 Entertainment costs;
- (j) § 200.439 Equipment and other capital expenditures;
- (k) § 200.440 Exchange rates;
- (l) § 200.441 Fines, penalties, damages and other settlements;
- (m) § 200.442 Fund raising and investment management costs;
- (n) § 200.445 Goods or services for personal use;
- (o) § 200.447 Insurance and indemnification;
- (p) § 200.454 Memberships, subscriptions, and professional activity costs, paragraph (c);
- (q) § 200.455 Organization costs;
- (r) § 200.456 Participant support costs;
- (s) § 200.458 Pre-award costs;
- (t) § 200.462 Rearrangement and reconversion costs;

- (u) § 200.467 Selling and marketing costs; and

- (v) § 200.474 Travel costs.

§ 200.408 Limitation on allowance of costs.

The Federal award may be subject to statutory requirements that limit the allowability of costs. When the maximum amount allowable under a limitation is less than the total amount determined in accordance with the principles in this part, the amount not recoverable under the Federal award may not be charged to the Federal award.

§ 200.409 Special considerations.

In addition to the basic considerations regarding the allowability of costs highlighted in this subtitle, other subtitles in this part describe special considerations and requirements applicable to states, local governments, Indian tribes, and IHEs. In addition, certain provisions among the items of cost in this subpart, are only applicable to certain types of non-Federal entities, as specified in the following sections:

- (a) Direct and Indirect (F&A) Costs (§§ 200.412 Classification of costs through 200.415 Required certifications) of this subpart;

- (b) Special Considerations for States, Local Governments and Indian Tribes (§§ 200.416 Cost allocation plans and indirect cost proposals and 200.417 Inter-agency service) of this subpart; and

- (c) Special Considerations for Institutions of Higher Education (§§ 200.418 Costs incurred by states and local governments and 200.419 Cost accounting standards and disclosure statement) of this subpart.

§ 200.410 Collection of unallowable costs.

Payments made for costs determined to be unallowable by either the Federal awarding agency, cognizant agency for indirect costs, or pass-through entity, either as direct or indirect costs, must be refunded (including interest) to the Federal government in accordance with instructions from the Federal agency that determined the costs are unallowable unless Federal statute or regulation directs otherwise. See also

Subpart D—Post Federal Award Requirements of this part, §§200.300 Statutory and national policy requirements through 200.309 Period of performance.

§200.411 Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs.

(a) Negotiated indirect (F&A) cost rates based on a proposal later found to have included costs that:

(1) Are unallowable as specified by Federal statutes, regulations or the terms and conditions of a Federal award; or

(2) Are unallowable because they are not allocable to the Federal award(s), must be adjusted, or a refund must be made, in accordance with the requirements of this section. These adjustments or refunds are designed to correct the proposals used to establish the rates and do not constitute a reopening of the rate negotiation. The adjustments or refunds will be made regardless of the type of rate negotiated (pre-determined, final, fixed, or provisional).

(b) For rates covering a future fiscal year of the non-Federal entity, the unallowable costs will be removed from the indirect (F&A) cost pools and the rates appropriately adjusted.

(c) For rates covering a past period, the Federal share of the unallowable costs will be computed for each year involved and a cash refund (including interest chargeable in accordance with applicable regulations) will be made to the Federal government. If cash refunds are made for past periods covered by provisional or fixed rates, appropriate adjustments will be made when the rates are finalized to avoid duplicate recovery of the unallowable costs by the Federal government.

(d) For rates covering the current period, either a rate adjustment or a refund, as described in paragraphs (b) and (c) of this section, must be required by the cognizant agency for indirect costs. The choice of method must be at the discretion of the cognizant agency for indirect costs, based on its judgment as to which method would be most practical.

(e) The amount or proportion of unallowable costs included in each year's rate will be assumed to be the same as

the amount or proportion of unallowable costs included in the base year proposal used to establish the rate.

DIRECT AND INDIRECT (F&A) COSTS

§200.412 Classification of costs.

There is no universal rule for classifying certain costs as either direct or indirect (F&A) under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect (F&A) cost in order to avoid possible double-charging of Federal awards. Guidelines for determining direct and indirect (F&A) costs charged to Federal awards are provided in this subpart.

§200.413 Direct costs.

(a) *General.* Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs. See also §200.405 Allocable costs.

(b) *Application to Federal awards.* Identification with the Federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect (F&A) costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the Federal award. If directly related to a specific award, certain costs that otherwise would be treated as indirect costs may also include extraordinary utility consumption, the cost of materials supplied from stock or services rendered by specialized facilities or other institutional service operations.

(c) The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

(1) Administrative or clerical services are integral to a project or activity;

(2) Individuals involved can be specifically identified with the project or activity;

(3) Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and

(4) The costs are not also recovered as indirect costs.

(d) *Minor items.* Any direct cost of minor amount may be treated as an indirect (F&A) cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all Federal and non-Federal cost objectives.

(e) The costs of certain activities are not allowable as charges to Federal awards. However, even though these costs are unallowable for purposes of computing charges to Federal awards, they nonetheless must be treated as direct costs for purposes of determining indirect (F&A) cost rates and be allocated their equitable share of the non-Federal entity's indirect costs if they represent activities which:

(1) Include the salaries of personnel,

(2) Occupy space, and

(3) Benefit from the non-Federal entity's indirect (F&A) costs.

(f) For nonprofit organizations, the costs of activities performed by the non-Federal entity primarily as a service to members, clients, or the general public when significant and necessary to the non-Federal entity's mission must be treated as direct costs whether or not allowable, and be allocated an equitable share of indirect (F&A) costs. Some examples of these types of activities include:

(1) Maintenance of membership rolls, subscriptions, publications, and related functions. See also §200.454 Memberships, subscriptions, and professional activity costs.

(2) Providing services and information to members, legislative or administrative bodies, or the public. See also

§§200.454 Memberships, subscriptions, and professional activity costs and 200.450 Lobbying.

(3) Promotion, lobbying, and other forms of public relations. See also §§200.421 Advertising and public relations and 200.450 Lobbying.

(4) Conferences except those held to conduct the general administration of the non-Federal entity. See also §200.432 Conferences.

(5) Maintenance, protection, and investment of special funds not used in operation of the non-Federal entity.

(6) Administration of group benefits on behalf of members or clients, including life and hospital insurance, annuity or retirement plans, and financial aid. See also §200.431 Compensation—fringe benefits.

§ 200.414 Indirect (F&A) costs.

(a) *Facilities and Administration Classification.* For major IHEs and major nonprofit organizations, indirect (F&A) costs must be classified within two broad categories: "Facilities" and "Administration." "Facilities" is defined as depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses. "Administration" is defined as general administration and general expenses such as the director's office, accounting, personnel and all other types of expenditures not listed specifically under one of the subcategories of "Facilities" (including cross allocations from other pools, where applicable). For nonprofit organizations, library expenses are included in the "Administration" category; for institutions of higher education, they are included in the "Facilities" category. Major IHEs are defined as those required to use the Standard Format for Submission as noted in Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs) paragraph C. 11. Major nonprofit organizations are those which receive more than \$10 million dollars in direct Federal funding.

(b) *Diversity of nonprofit organizations.* Because of the diverse characteristics and accounting practices of nonprofit

organizations, it is not possible to specify the types of cost which may be classified as indirect (F&A) cost in all situations. Identification with a Federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect (F&A) costs of Federal awards. However, typical examples of indirect (F&A) cost for many nonprofit organizations may include depreciation on buildings and equipment, the costs of operating and maintaining facilities, and general administration and general expenses, such as the salaries and expenses of executive officers, personnel administration, and accounting.

(c) *Federal Agency Acceptance of Negotiated Indirect Cost Rates.* (See also §200.306 Cost sharing or matching.)

(1) The negotiated rates must be accepted by all Federal awarding agencies. A Federal awarding agency may use a rate different from the negotiated rate for a class of Federal awards or a single Federal award only when required by Federal statute or regulation, or when approved by a Federal awarding agency head or delegate based on documented justification as described in paragraph (c)(3) of this section.

(2) The Federal awarding agency head or delegate must notify OMB of any approved deviations.

(3) The Federal awarding agency must implement, and make publicly available, the policies, procedures and general decision making criteria that their programs will follow to seek and justify deviations from negotiated rates.

(4) As required under §200.203 Notices of funding opportunities, the Federal awarding agency must include in the notice of funding opportunity the policies relating to indirect cost rate reimbursement, matching, or cost share as approved under paragraph (e)(1) of this section. As appropriate, the Federal agency should incorporate discussion of these policies into Federal awarding agency outreach activities with non-Federal entities prior to the posting of a notice of funding opportunity.

(d) Pass-through entities are subject to the requirements in §200.331 Re-

quirements for pass-through entities, paragraph (a)(4).

(e) Requirements for development and submission of indirect (F&A) cost rate proposals and cost allocation plans are contained in Appendices III-VII as follows:

(1) Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for

(2) Appendix IV to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Non-profit Organizations;

(3) Appendix V to Part 200—State/Local Government and Indian Tribe-Wide Central Service Cost Allocation Plans;

(4) Appendix VI to Part 200—Public Assistance Cost Allocation Plans; and

(5) Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals.

(f) In addition to the procedures outlined in the appendices in paragraph (e) of this section, any non-Federal entity that has never received a negotiated indirect cost rate, except for those non-Federal entities described in Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals, paragraph (d)(1)(B) may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely. As described in §200.403 Factors affecting allowability of costs, costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both. If chosen, this methodology once elected must be used consistently for all Federal awards until such time as a non-Federal entity chooses to negotiate for a rate, which the non-Federal entity may apply to do at any time.

(g) Any non-Federal entity that has a federally negotiated indirect cost rate may apply for a one-time extension of a current negotiated indirect cost rates for a period of up to four years. This extension will be subject to the review and approval of the cognizant agency for indirect costs. If an extension is granted the non-Federal entity may not request a rate review until the extension period ends. At the end of the

4-year extension, the non-Federal entity must re-apply to negotiate a rate.

§ 200.415 Required certifications.

Required certifications include:

(a) To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows: "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

(b) Certification of cost allocation plan or indirect (F&A) cost rate proposal. Each cost allocation plan or indirect (F&A) cost rate proposal must comply with the following:

(1) A proposal to establish a cost allocation plan or an indirect (F&A) cost rate, whether submitted to a Federal cognizant agency for indirect costs or maintained on file by the non-Federal entity, must be certified by the non-Federal entity using the Certificate of Cost Allocation Plan or Certificate of Indirect Costs as set forth in Appendices III through VII. The certificate must be signed on behalf of the non-Federal entity by an individual at a level no lower than vice president or chief financial officer of the non-Federal entity that submits the proposal.

(2) Unless the non-Federal entity has elected the option under § 200.414 Indirect (F&A) costs, paragraph (f), the Federal government may either disallow all indirect (F&A) costs or unilaterally establish such a plan or rate when the non-Federal entity fails to submit a certified proposal for establishing such a plan or rate in accord-

ance with the requirements. Such a plan or rate may be based upon audited historical data or such other data that have been furnished to the cognizant agency for indirect costs and for which it can be demonstrated that all unallowable costs have been excluded. When a cost allocation plan or indirect cost rate is unilaterally established by the Federal government because the non-Federal entity failed to submit a certified proposal, the plan or rate established will be set to ensure that potentially unallowable costs will not be reimbursed.

(c) Certifications by non-profit organizations as appropriate that they did not meet the definition of a major corporation as defined in § 200.414 Indirect (F&A) costs, paragraph (a).

(d) See also § 200.450 Lobbying for another required certification.

SPECIAL CONSIDERATIONS FOR STATES, LOCAL GOVERNMENTS AND INDIAN TRIBES

§ 200.416 Cost allocation plans and indirect cost proposals.

(a) For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.

(b) Individual operating agencies (governmental department or agency), normally charge Federal awards for indirect costs through an indirect cost rate. A separate indirect cost rate(s) proposal for each operating agency is usually necessary to claim indirect costs under Federal awards. Indirect costs include:

(1) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and

(2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

(c) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices IV, V and VI to this part.

§ 200.417 Interagency service.

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a prorated share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix V to Part 200—State/Local Government and Indian Tribe-Wide Central Service Cost Allocation Plans.

SPECIAL CONSIDERATIONS FOR
INSTITUTIONS OF HIGHER EDUCATION

§ 200.418 Costs incurred by states and local governments.

Costs incurred or paid by a state or local government on behalf of its IHEs for fringe benefit programs, such as pension costs and FICA and any other costs specifically incurred on behalf of, and in direct benefit to, the IHEs, are allowable costs of such IHEs whether or not these costs are recorded in the accounting records of the institutions, subject to the following:

(a) The costs meet the requirements of §§ 200.402 Composition of costs through 200.411 Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs, of this subpart;

(b) The costs are properly supported by approved cost allocation plans in accordance with applicable Federal cost accounting principles in this part; and

(c) The costs are not otherwise borne directly or indirectly by the Federal government.

§ 200.419 Cost accounting standards and disclosure statement.

(a) An IHE that receives aggregate Federal awards totaling \$50 million or more in Federal awards subject to this part in its most recently completed fiscal year must comply with the Cost Accounting Standards Board's cost accounting standards located at 48 CFR 9905.501, 9905.502, 9905.505, and 9905.506. CAS-covered contracts awarded to the IHEs are subject to the CAS requirements at 48 CFR 9900 through 9999 and 48 CFR part 30 (FAR Part 30).

(b) *Disclosure statement.* An IHE that receives aggregate Federal awards totaling \$50 million or more subject to this part during its most recently completed fiscal year must disclose their cost accounting practices by filing a Disclosure Statement (DS-2), which is reproduced in Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs). With the approval of the cognizant agency for indirect costs, an IHE may meet the DS-2 submission by submitting the DS-2 for each business unit that received \$50 million or more in Federal awards.

(1) The DS-2 must be submitted to the cognizant agency for indirect costs with a copy to the IHE's cognizant agency for audit.

(2) An IHE is responsible for maintaining an accurate DS-2 and complying with disclosed cost accounting practices. An IHE must file amendments to the DS-2 to the cognizant agency for indirect costs six months in advance of a disclosed practices being changed to comply with a new or modified standard, or when practices are changed for other reasons. An IHE may proceed with implementing the change only if it has not been notified by the Federal cognizant agency for indirect costs that either a longer period will be needed for review or there are concerns with the potential change within the six months period. Amendments of a DS-2 may be submitted at any time. Resubmission of a complete, updated DS-2 is discouraged except when there are extensive changes to disclosed practices.

(3) *Cost and funding adjustments.* Cost adjustments must be made by the cognizant agency for indirect costs if an IHE fails to comply with the cost policies in this part or fails to consistently follow its established or disclosed cost accounting practices when estimating, accumulating or reporting the costs of Federal awards, and the aggregate cost impact on Federal awards is material. The cost adjustment must normally be made on an aggregate basis for all affected Federal awards through an adjustment of the IHE's future F&A costs rates or other means considered appropriate by the cognizant agency for indirect costs. Under the terms of CAS covered contracts, adjustments in the amount of funding provided may also be required when the estimated proposal costs were not determined in accordance with established cost accounting practices.

(4) *Overpayments.* Excess amounts paid in the aggregate by the Federal government under Federal awards due to a noncompliant cost accounting practice used to estimate, accumulate, or report costs must be credited or refunded, as deemed appropriate by the cognizant agency for indirect costs. Interest applicable to the excess amounts paid in the aggregate during the period of noncompliance must also be determined and collected in accordance with applicable Federal agency regulations.

(5) *Compliant cost accounting practice changes.* Changes from one compliant cost accounting practice to another compliant practice that are approved by the cognizant agency for indirect costs may require cost adjustments if the change has a material effect on Federal awards and the changes are deemed appropriate by the cognizant agency for indirect costs.

(6) *Responsibilities.* The cognizant agency for indirect cost must:

(i) Determine cost adjustments for all Federal awards in the aggregate on behalf of the Federal Government. Actions of the cognizant agency for indirect cost in making cost adjustment determinations must be coordinated with all affected Federal awarding agencies to the extent necessary.

(ii) Prescribe guidelines and establish internal procedures to promptly determine on behalf of the Federal Govern-

ment that a DS-2 adequately discloses the IHE's cost accounting practices and that the disclosed practices are compliant with applicable CAS and the requirements of this part.

(iii) Distribute to all affected Federal awarding agencies any DS-2 determination of adequacy or noncompliance.

GENERAL PROVISIONS FOR SELECTED ITEMS OF COST

§ 200.420 Considerations for selected items of cost.

This section provides principles to be applied in establishing the allowability of certain items involved in determining cost, in addition to the requirements of Subtitle II, Basic Considerations of this subpart. These principles apply whether or not a particular item of cost is properly treated as direct cost or indirect (F&A) cost. Failure to mention a particular item of cost is not intended to imply that it is either allowable or unallowable; rather, determination as to allowability in each case should be based on the treatment provided for similar or related items of cost, and based on the principles described in §§ 200.402 Composition of costs through 200.411 Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs. In case of a discrepancy between the provisions of a specific Federal award and the provisions below, the Federal award governs. Criteria outlined in § 200.403 Factors affecting allowability of costs must be applied in determining allowability. See also § 200.102 Exceptions.

§ 200.421 Advertising and public relations.

(a) The term advertising costs means the costs of advertising media and corollary administrative costs. Advertising media include magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals, and the like.

(b) The only allowable advertising costs are those which are solely for:

(1) The recruitment of personnel required by the non-Federal entity for performance of a Federal award (See also § 200.463 Recruiting costs);

(2) The procurement of goods and services for the performance of a Federal award;

(3) The disposal of scrap or surplus materials acquired in the performance of a Federal award except when non-Federal entities are reimbursed for disposal costs at a predetermined amount; or

(4) Program outreach and other specific purposes necessary to meet the requirements of the Federal award.

(c) The term "public relations" includes community relations and means those activities dedicated to maintaining the image of the non-Federal entity or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.

(d) The only allowable public relations costs are:

(1) Costs specifically required by the Federal award;

(2) Costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of the Federal award (these costs are considered necessary as part of the outreach effort for the Federal award); or

(3) Costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern, such as notices of funding opportunities, financial matters, etc.

(e) Unallowable advertising and public relations costs include the following:

(1) All advertising and public relations costs other than as specified in paragraphs (b) and (d) of this section;

(2) Costs of meetings, conventions, convocations, or other events related to other activities of the entity (see also §200.432 Conferences), including:

(i) Costs of displays, demonstrations, and exhibits;

(ii) Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; and

(iii) Salaries and wages of employees engaged in setting up and displaying

exhibits, making demonstrations, and providing briefings;

(3) Costs of promotional items and memorabilia, including models, gifts, and souvenirs;

(4) Costs of advertising and public relations designed solely to promote the non-Federal entity.

§200.422 Advisory councils.

Costs incurred by advisory councils or committees are unallowable unless authorized by statute, the Federal awarding agency or as an indirect cost where allocable to Federal awards. See §200.444 General costs of government, applicable to states, local governments and Indian tribes.

§200.423 Alcoholic beverages.

Costs of alcoholic beverages are unallowable.

§200.424 Alumni/ae activities.

Costs incurred by IHEs for, or in support of, alumni/ae activities are unallowable.

§200.425 Audit services.

(a) A reasonably proportionate share of the costs of audits required by, and performed in accordance with, the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507), as implemented by requirements of this part, are allowable. However, the following audit costs are unallowable:

(1) Any costs when audits required by the Single Audit Act and Subpart F—Audit Requirements of this part have not been conducted or have been conducted but not in accordance therewith; and

(2) Any costs of auditing a non-Federal entity that is exempted from having an audit conducted under the Single Audit Act and Subpart F—Audit Requirements of this part because its expenditures under Federal awards are less than \$750,000 during the non-Federal entity's fiscal year.

(b) The costs of a financial statement audit of a non-Federal entity that does not currently have a Federal award may be included in the indirect cost pool for a cost allocation plan or indirect cost proposal.

(c) Pass-through entities may charge Federal awards for the cost of agreed-

upon-procedures engagements to monitor subrecipients (in accordance with Subpart D—Post Federal Award Requirements of this part, §§200.330 Subrecipient and contractor determinations through 200.332 Fixed Amount Subawards) who are exempted from the requirements of the Single Audit Act and Subpart F—Audit Requirements of this part. This cost is allowable only if the agreed-upon-procedures engagements are:

- (1) Conducted in accordance with GAGAS attestation standards;
- (2) Paid for and arranged by the pass-through entity; and
- (3) Limited in scope to one or more of the following types of compliance requirements: activities allowed or unallowed; allowable costs/cost principles; eligibility; and reporting.

§ 200.426 Bad debts.

Bad debts (debts which have been determined to be uncollectable), including losses (whether actual or estimated) arising from uncollectable accounts and other claims, are unallowable. Related collection costs, and related legal costs, arising from such debts after they have been determined to be uncollectable are also unallowable. See also §200.428 Collections of improper payments.

§ 200.427 Bonding costs.

(a) Bonding costs arise when the Federal awarding agency requires assurance against financial loss to itself or others by reason of the act or default of the non-Federal entity. They arise also in instances where the non-Federal entity requires similar assurance, including: bonds as bid, performance, payment, advance payment, infringement, and fidelity bonds for employees and officials.

(b) Costs of bonding required pursuant to the terms and conditions of the Federal award are allowable.

(c) Costs of bonding required by the non-Federal entity in the general conduct of its operations are allowable as an indirect cost to the extent that such bonding is in accordance with sound business practice and the rates and premiums are reasonable under the circumstances.

§ 200.428 Collections of improper payments.

The costs incurred by a non-Federal entity to recover improper payments are allowable as either direct or indirect costs, as appropriate. Amounts collected may be used by the non-Federal entity in accordance with cash management standards set forth in §200.305 *Payment*.

§ 200.429 Commencement and convocation costs.

For IHEs, costs incurred for commencements and convocations are unallowable, except as provided for in Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), paragraph (B)(9) Student Administration and Services, as student activity costs.

§ 200.430 Compensation—personal services.

(a) *General.* Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in §200.431 Compensation—fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees:

(1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities;

(2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and

(3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable.

(b) *Reasonableness.* Compensation for employees engaged in work on Federal awards will be considered reasonable to the extent that it is consistent with

that paid for similar work in other activities of the non-Federal entity. In cases where the kinds of employees required for Federal awards are not found in the other activities of the non-Federal entity, compensation will be considered reasonable to the extent that it is comparable to that paid for similar work in the labor market in which the non-Federal entity competes for the kind of employees involved.

(c) *Professional activities outside the non-Federal entity.* Unless an arrangement is specifically authorized by a Federal awarding agency, a non-Federal entity must follow its written non-Federal entity-wide policies and practices concerning the permissible extent of professional services that can be provided outside the non-Federal entity for non-organizational compensation. Where such non-Federal entity-wide written policies do not exist or do not adequately define the permissible extent of consulting or other non-organizational activities undertaken for extra outside pay, the Federal government may require that the effort of professional staff working on Federal awards be allocated between:

- (1) Non-Federal entity activities, and
- (2) Non-organizational professional activities. If the Federal awarding agency considers the extent of non-organizational professional effort excessive or inconsistent with the conflicts-of-interest terms and conditions of the Federal award, appropriate arrangements governing compensation will be negotiated on a case-by-case basis.

(d) *Unallowable costs.* (1) Costs which are unallowable under other sections of these principles must not be allowable under this section solely on the basis that they constitute personnel compensation.

(2) The allowable compensation for certain employees is subject to a ceiling in accordance with statute. For the amount of the ceiling for cost-reimbursement contracts, the covered compensation subject to the ceiling, the covered employees, and other relevant provisions, see 10 U.S.C. 2324(e)(1)(P), and 41 U.S.C. 1127 and 4304(a)(16). For other types of Federal awards, other statutory ceilings may apply.

(e) *Special considerations.* Special considerations in determining allowability

of compensation will be given to any change in a non-Federal entity's compensation policy resulting in a substantial increase in its employees' level of compensation (particularly when the change was concurrent with an increase in the ratio of Federal awards to other activities) or any change in the treatment of allowability of specific types of compensation due to changes in Federal policy.

(f) *Incentive compensation.* Incentive compensation to employees based on cost reduction, or efficient performance, suggestion awards, safety awards, etc., is allowable to the extent that the overall compensation is determined to be reasonable and such costs are paid or accrued pursuant to an agreement entered into in good faith between the non-Federal entity and the employees before the services were rendered, or pursuant to an established plan followed by the non-Federal entity so consistently as to imply, in effect, an agreement to make such payment.

(g) *Nonprofit organizations.* For compensation to members of nonprofit organizations, trustees, directors, associates, officers, or the immediate families thereof, determination should be made that such compensation is reasonable for the actual personal services rendered rather than a distribution of earnings in excess of costs. This may include director's and executive committee member's fees, incentive awards, allowances for off-site pay, incentive pay, location allowances, hardship pay, and cost-of-living differentials.

(h) *Institutions of higher education (IHEs).* (1) Certain conditions require special consideration and possible limitations in determining allowable personnel compensation costs under Federal awards. Among such conditions are the following:

(i) *Allowable activities.* Charges to Federal awards may include reasonable amounts for activities contributing and directly related to work under an agreement, such as delivering special lectures about specific aspects of the ongoing activity, writing reports and articles, developing and maintaining protocols (human, animals, etc.), managing substances/chemicals, managing

and securing project-specific data, coordinating research subjects, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences.

(i) *Incidental activities.* Incidental activities for which supplemental compensation is allowable under written institutional policy (at a rate not to exceed institutional base salary) need not be included in the records described in paragraph (h)(9) of this section to directly charge payments of incidental activities, such activities must either be specifically provided for in the Federal award budget or receive prior written approval by the Federal awarding agency.

(2) *Salary basis.* Charges for work performed on Federal awards by faculty members during the academic year are allowable at the IBS rate. Except as noted in paragraph (h)(1)(ii) of this section, in no event will charges to Federal awards, irrespective of the basis of computation, exceed the proportionate share of the IBS for that period. This principle applies to all members of faculty at an institution. IBS is defined as the annual compensation paid by an IHE for an individual's appointment, whether that individual's time is spent on research, instruction, administration, or other activities. IBS excludes any income that an individual earns outside of duties performed for the IHE. Unless there is prior approval by the Federal awarding agency, charges of a faculty member's salary to a Federal award must not exceed the proportionate share of the IBS for the period during which the faculty member worked on the award.

(3) *Intra-Institution of Higher Education (IHE) consulting.* Intra-IHE consulting by faculty is assumed to be undertaken as an IHE obligation requiring no compensation in addition to IBS. However, in unusual cases where consultation is across departmental lines or involves a separate or remote operation, and the work performed by the faculty member is in addition to his or her regular responsibilities, any charges for such work representing additional compensation above IBS are allowable provided that such consulting arrangements are specifically

provided for in the Federal award or approved in writing by the Federal awarding agency.

(4) *Extra Service Pay* normally represents overload compensation, subject to institutional compensation policies for services above and beyond IBS. Where extra service pay is a result of Intra-IHE consulting, it is subject to the same requirements of paragraph (b) above. It is allowable if all of the following conditions are met:

(i) The non-Federal entity establishes consistent written policies which apply uniformly to all faculty members, not just those working on Federal awards.

(ii) The non-Federal entity establishes a consistent written definition of work covered by IBS which is specific enough to determine conclusively when work beyond that level has occurred. This may be described in appointment letters or other documentations.

(iii) The supplementation amount paid is commensurate with the IBS rate of pay and the amount of additional work performed. See paragraph (h)(2) of this section.

(iv) The salaries, as supplemented, fall within the salary structure and pay ranges established by and documented in writing or otherwise applicable to the non-Federal entity.

(v) The total salaries charged to Federal awards including extra service pay are subject to the Standards of Documentation as described in paragraph (i) of this section.

(5) *Periods outside the academic year.* (i) Except as specified for teaching activity in paragraph (h)(5)(ii) of this section, charges for work performed by faculty members on Federal awards during periods not included in the base salary period will be at a rate not in excess of the IBS.

(ii) Charges for teaching activities performed by faculty members on Federal awards during periods not included in IBS period will be based on the normal written policy of the IHE governing compensation to faculty members for teaching assignments during such periods.

(6) *Part-time faculty.* Charges for work performed on Federal awards by faculty members having only part-time appointments will be determined at a

rate not in excess of that regularly paid for part-time assignments.

(7) *Sabbatical leave costs.* Rules for sabbatical leave are as follow:

(i) Costs of leaves of absence by employees for performance of graduate work or sabbatical study, travel, or research are allowable provided the IHE has a uniform written policy on sabbatical leave for persons engaged in instruction and persons engaged in research. Such costs will be allocated on an equitable basis among all related activities of the IHE.

(ii) Where sabbatical leave is included in fringe benefits for which a cost is determined for assessment as a direct charge, the aggregate amount of such assessments applicable to all work of the institution during the base period must be reasonable in relation to the IHE's actual experience under its sabbatical leave policy.

(8) *Salary rates for non-faculty members.* Non-faculty full-time professional personnel may also earn "extra service pay" in accordance with the non-Federal entity's written policy and consistent with paragraph (h)(1)(i) of this section.

(i) *Standards for Documentation of Personnel Expenses* (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the non-Federal entity;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);

(iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

(v) Comply with the established accounting policies and practices of the non-Federal entity (See paragraph

(h)(1)(ii) above for treatment of incidental work for IHEs.); and

(vi) [Reserved]

(vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

(viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:

(A) The system for establishing the estimates produces reasonable approximations of the activity actually performed;

(B) Significant changes in the corresponding work activity (as defined by the non-Federal entity's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and

(C) The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal awards based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

(ix) Because practices vary as to the activity constituting a full workload (for IHEs, IBS), records may reflect categories of activities expressed as a percentage distribution of total activities.

(x) It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs, a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected.

(2) For records which meet the standards required in paragraph (1)(1) of this section, the non-Federal entity will not be required to provide additional support or documentation for the work performed, other than that referenced in paragraph (1)(3) of this section.

(3) In accordance with Department of Labor regulations implementing the Fair Labor Standards Act (FLSA) (29 CFR part 516), charges for the salaries and wages of nonexempt employees, in addition to the supporting documentation described in this section, must also be supported by records indicating the total number of hours worked each day.

(4) Salaries and wages of employees used in meeting cost sharing or matching requirements on Federal awards must be supported in the same manner as salaries and wages claimed for reimbursement from Federal awards.

(5) For states, local governments and Indian tribes, substitute processes or systems for allocating salaries and wages to Federal awards may be used in place of or in addition to the records described in paragraph (1) if approved by the cognizant agency for indirect cost. Such systems may include, but are not limited to, random moment sampling, "rolling" time studies, case counts, or other quantifiable measures of work performed.

(i) Substitute systems which use sampling methods (primarily for Temporary Assistance for Needy Families (TANF), the Supplemental Nutrition Assistance Program (SNAP), Medicaid, and other public assistance programs) must meet acceptable statistical sampling standards including:

(A) The sampling universe must include all of the employees whose salaries and wages are to be allocated based on sample results except as provided in paragraph (1)(5)(iii) of this section;

(B) The entire time period involved must be covered by the sample; and

(C) The results must be statistically valid and applied to the period being sampled.

(ii) Allocating charges for the sampled employees' supervisors, clerical and support staffs, based on the results of the sampled employees, will be acceptable.

(iii) Less than full compliance with the statistical sampling standards noted in subsection (5)(i) may be accepted by the cognizant agency for indirect costs if it concludes that the amounts to be allocated to Federal awards will be minimal, or if it concludes that the system proposed by the non-Federal entity will result in lower costs to Federal awards than a system which complies with the standards.

(6) Cognizant agencies for indirect costs are encouraged to approve alternative proposals based on outcomes and milestones for program performance where these are clearly documented. Where approved by the Federal cognizant agency for indirect costs, these plans are acceptable as an alternative to the requirements of paragraph (1)(1) of this section.

(7) For Federal awards of similar purpose activity or instances of approved blended funding, a non-Federal entity may submit performance plans that incorporate funds from multiple Federal awards and account for their combined use based on performance-oriented metrics, provided that such plans are approved in advance by all involved Federal awarding agencies. In these instances, the non-Federal entity must submit a request for waiver of the requirements based on documentation that describes the method of charging costs, relates the charging of costs to the specific activity that is applicable to all fund sources, and is based on quantifiable measures of the activity in relation to time charged.

(8) For a non-Federal entity where the records do not meet the standards described in this section, the Federal government may require personnel activity reports, including prescribed certifications, or equivalent documentation that support the records as required in this section.

§200.431 Compensation—fringe benefits.

(a) Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave (vacation,

family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. Except as provided elsewhere in these principles, the costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, non-Federal entity-employee agreement, or an established policy of the non-Federal entity.

(b) *Leave.* The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

(1) They are provided under established written leave policies;

(2) The costs are equitably allocated to all related activities, including Federal awards; and,

(3) The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the non-Federal entity or specified grouping of employees.

(1) When a non-Federal entity uses the cash basis of accounting, the cost of leave is recognized in the period that the leave is taken and paid for. Payments for unused leave when an employee retires or terminates employment are allowable as indirect costs in the year of payment.

(1) The accrual basis may be only used for those types of leave for which a liability as defined by GAAP exists when the leave is earned. When a non-Federal entity uses the accrual basis of accounting, allowable leave costs are the lesser of the amount accrued or funded.

(c) The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in § 200.447 Insurance and indemnification); pension plan costs (see paragraph (1) of this section); and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits, must be allocated to Federal awards and all other activities in a manner consistent with the pattern of benefits

attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such Federal awards and other activities, and charged as direct or indirect costs in accordance with the non-Federal entity's accounting practices.

(d) Fringe benefits may be assigned to cost objectives by identifying specific benefits to specific individual employees or by allocating on the basis of entity-wide salaries and wages of the employees receiving the benefits. When the allocation method is used, separate allocations must be made to selective groupings of employees, unless the non-Federal entity demonstrates that costs in relationship to salaries and wages do not differ significantly for different groups of employees.

(e) *Insurance.* See also § 200.447 Insurance and indemnification, paragraphs (d)(1) and (2).

(1) Provisions for a reserve under a self-insurance program for unemployment compensation or workers' compensation are allowable to the extent that the provisions represent reasonable estimates of the liabilities for such compensation, and the types of coverage, extent of coverage, and rates and premiums would have been allowable had insurance been purchased to cover the risks. However, provisions for self-insured liabilities which do not become payable for more than one year after the provision is made must not exceed the present value of the liability.

(2) Costs of insurance on the lives of trustees, officers, or other employees holding positions of similar responsibility are allowable only to the extent that the insurance represents additional compensation. The costs of such insurance when the non-Federal entity is named as beneficiary are unallowable.

(3) Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits), are allowable in the year of payment provided that the non-Federal entity follows a consistent costing policy and they are allocated as indirect costs.

(f) *Automobiles.* That portion of automobile costs furnished by the entity that relates to personal use by employees (including transportation to and from work) is unallowable as fringe benefit or indirect (F&A) costs regardless of whether the cost is reported as taxable income to the employees.

(g) *Pension Plan Costs.* Pension plan costs which are incurred in accordance with the established policies of the non-Federal entity are allowable, provided that:

(1) Such policies meet the test of reasonableness.

(2) The methods of cost allocation are not discriminatory.

(3) For entities using accrual based accounting, the cost assigned to each fiscal year is determined in accordance with GAAP.

(4) The costs assigned to a given fiscal year are funded for all plan participants within six months after the end of that year. However, increases to normal and past service pension costs caused by a delay in funding the actuarial liability beyond 30 calendar days after each quarter of the year to which such costs are assignable are unallowable. Non-Federal entity may elect to follow the "Cost Accounting Standard for Composition and Measurement of Pension Costs" (48 CFR 9904.412).

(5) Pension plan termination insurance premiums paid pursuant to the Employee Retirement Income Security Act (ERISA) of 1974 (29 U.S.C. 1301-1461) are allowable. Late payment charges on such premiums are unallowable. Excise taxes on accumulated funding deficiencies and other penalties imposed under ERISA are unallowable.

(6) Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the non-Federal entity.

(i) For pension plans financed on a pay-as-you-go method, allowable costs will be limited to those representing actual payments to retirees or their beneficiaries.

(ii) Pension costs calculated using an actuarial cost-based method recognized by GAAP are allowable for a given fiscal year if they are funded for that year within six months after the end of that year. Costs funded after the six

month period (or a later period agreed to by the cognizant agency for indirect costs) are allowable in the year funded. The cognizant agency for indirect costs may agree to an extension of the six month period if an appropriate adjustment is made to compensate for the timing of the charges to the Federal government and related Federal reimbursement and the non-Federal entity's contribution to the pension fund. Adjustments may be made by cash refund or other equitable procedures to compensate the Federal government for the time value of Federal reimbursements in excess of contributions to the pension fund.

(iii) Amounts funded by the non-Federal entity in excess of the actuarially determined amount for a fiscal year may be used as the non-Federal entity's contribution in future periods.

(iv) When a non-Federal entity converts to an acceptable actuarial cost method, as defined by GAAP, and funds pension costs in accordance with this method, the unfunded liability at the time of conversion is allowable if amortized over a period of years in accordance with GAAP.

(v) The Federal government must receive an equitable share of any previously allowed pension costs (including earnings thereon) which revert or inure to the non-Federal entity in the form of a refund, withdrawal, or other credit.

(h) *Post-Retirement Health.* Post-retirement health plans (PRHP) refers to costs of health insurance or health services not included in a pension plan covered by paragraph (g) of this section for retirees and their spouses, dependents, and survivors. PRHP costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the non-Federal entity.

(1) For PRHP financed on a pay-as-you-go method, allowable costs will be limited to those representing actual payments to retirees or their beneficiaries.

(2) PRHP costs calculated using an actuarial cost method recognized by GAAP are allowable if they are funded for that year within six months after the end of that year. Costs funded after

the six month period (or a later period agreed to by the cognizant agency) are allowable in the year funded. The Federal cognizant agency for indirect costs may agree to an extension of the six month period if an appropriate adjustment is made to compensate for the timing of the charges to the Federal government and related Federal reimbursements and the non-Federal entity's contributions to the PRHP fund. Adjustments may be made by cash refund, reduction in current year's PRHP costs, or other equitable procedures to compensate the Federal government for the time value of Federal reimbursements in excess of contributions to the PRHP fund.

(3) Amounts funded in excess of the actuarially determined amount for a fiscal year may be used as the Federal government's contribution in a future period.

(4) When a non-Federal entity converts to an acceptable actuarial cost method and funds PRHP costs in accordance with this method, the initial unfunded liability attributable to prior years is allowable if amortized over a period of years in accordance with GAAP, or, if no such GAAP period exists, over a period negotiated with the cognizant agency for indirect costs.

(5) To be allowable in the current year, the PRHP costs must be paid either to:

(i) An insurer or other benefit provider as current year costs or premiums, or

(ii) An insurer or trustee to maintain a trust fund or reserve for the sole purpose of providing post-retirement benefits to retirees and other beneficiaries.

(6) The Federal government must receive an equitable share of any amounts of previously allowed post-retirement benefit costs (including earnings thereon) which revert or inure to the entity in the form of a refund, withdrawal, or other credit.

(i) *Severance Pay.* (1) Severance pay, also commonly referred to as dismissal wages, is a payment in addition to regular salaries and wages, by non-Federal entities to workers whose employment is being terminated. Costs of severance pay are allowable only to the extent that in each case, it is required by (a) law, (b) employer-employee agreement,

(c) established policy that constitutes, in effect, an implied agreement on the non-Federal entity's part, or (d) circumstances of the particular employment.

(2) Costs of severance payments are divided into two categories as follows:

(i) Actual normal turnover severance payments must be allocated to all activities; or, where the non-Federal entity provides for a reserve for normal severances, such method will be acceptable if the charge to current operations is reasonable in light of payments actually made for normal severances over a representative past period, and if amounts charged are allocated to all activities of the non-Federal entity.

(ii) Measurement of costs of abnormal or mass severance pay by means of an accrual will not achieve equity to both parties. Thus, accruals for this purpose are not allowable. However, the Federal government recognizes its obligation to participate, to the extent of its fair share, in any specific payment. Prior approval by the Federal awarding agency or cognizant agency for indirect cost, as appropriate, is required.

(3) Costs incurred in certain severance pay packages which are in an amount in excess of the normal severance pay paid by the non-Federal entity to an employee upon termination of employment and are paid to the employee contingent upon a change in management control over, or ownership of, the non-Federal entity's assets, are unallowable.

(4) Severance payments to foreign nationals employed by the non-Federal entity outside the United States, to the extent that the amount exceeds the customary or prevailing practices for the non-Federal entity in the United States, are unallowable, unless they are necessary for the performance of Federal programs and approved by the Federal awarding agency.

(5) Severance payments to foreign nationals employed by the non-Federal entity outside the United States due to the termination of the foreign national as a result of the closing of, or curtailment of activities by, the non-Federal entity in that country, are unallowable, unless they are necessary for the

performance of Federal programs and approved by the Federal awarding agency.

(j)(1) *For IHEs only.* Fringe benefits in the form of tuition or remission of tuition for individual employees are allowable, provided such benefits are granted in accordance with established non-Federal entity policies, and are distributed to all non-Federal entity activities on an equitable basis. Tuition benefits for family members other than the employee are unallowable.

(2) Fringe benefits in the form of tuition or remission of tuition for individual employees not employed by IHEs are limited to the tax-free amount allowed per section 127 of the Internal Revenue Code as amended.

(3) IHEs may offer employees tuition waivers or tuition reductions for undergraduate education under IRC Section 117(d) as amended, provided that the benefit does not discriminate in favor of highly compensated employees. Federal reimbursement of tuition or remission of tuition is also limited to the institution for which the employee works. See § 200.466 Scholarships and student aid costs, for treatment of tuition remission provided to students.

(k) For IHEs whose costs are paid by state or local governments, fringe benefit programs (such as pension costs and FICA) and any other benefits costs specifically incurred on behalf of, and in direct benefit to, the non-Federal entity, are allowable costs of such non-Federal entities whether or not these costs are recorded in the accounting records of the non-Federal entities, subject to the following:

(1) The costs meet the requirements of Basic Considerations in §§ 200.402 Composition of costs through 200.411 Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs of this subpart;

(2) The costs are properly supported by approved cost allocation plans in accordance with applicable Federal cost accounting principles; and

(3) The costs are not otherwise borne directly or indirectly by the Federal government.

§ 200.432 Conferences.

A conference is defined as a meeting, retreat, seminar, symposium, work-

shop or event whose primary purpose is the dissemination of technical information beyond the non-Federal entity and is necessary and reasonable for successful performance under the Federal award. Allowable conference costs paid by the non-Federal entity as a sponsor or host of the conference may include rental of facilities, speakers' fees, costs of meals and refreshments, local transportation, and other items incidental to such conferences unless further restricted by the terms and conditions of the Federal award. As needed, the costs of identifying, but not providing, locally available dependent-care resources are allowable. Conference hosts/sponsors must exercise discretion and judgment in ensuring that conference costs are appropriate, necessary and managed in a manner that minimizes costs to the Federal award. The Federal awarding agency may authorize exceptions where appropriate for programs including Indian tribes, children, and the elderly. See also §§ 200.438 Entertainment costs, 200.456 Participant support costs, 200.474 Travel costs, and 200.475 Trustees.

§ 200.433 Contingency provisions.

(a) Contingency is that part of a budget estimate of future costs (typically of large construction projects, IT systems, or other items as approved by the Federal awarding agency) which is associated with possible events or conditions arising from causes the precise outcome of which is indeterminable at the time of estimate, and that experience shows will likely result, in aggregate, in additional costs for the approved activity or project. Amounts for major project scope changes, unforeseen risks, or extraordinary events may not be included.

(b) It is permissible for contingency amounts other than those excluded in paragraph (b)(1) of this section to be explicitly included in budget estimates, to the extent they are necessary to improve the precision of those estimates. Amounts must be estimated using broadly-accepted cost estimating methodologies, specified in the budget documentation of the Federal award, and accepted by the Federal awarding agency. As such, contingency amounts

are to be included in the Federal award. In order for actual costs incurred to be allowable, they must comply with the cost principles and other requirements in this part (see also §§200.300 Statutory and national policy requirements through 200.309 Period of performance of Subpart D of this part and 200.403 Factors affecting allowability of costs); be necessary and reasonable for proper and efficient accomplishment of project or program objectives, and be verifiable from the non-Federal entity's records.

(c) Payments made by the Federal awarding agency to the non-Federal entity's "contingency reserve" or any similar payment made for events the occurrence of which cannot be foretold with certainty as to the time or intensity, or with an assurance of their happening, are unallowable, except as noted in §§200.431 Compensation—fringe benefits regarding self-insurance, pensions, severance and post-retirement health costs and 200.447 Insurance and indemnification.

§200.434 Contributions and donations.

(a) Costs of contributions and donations, including cash, property, and services, from the non-Federal entity to other entities, are unallowable.

(b) The value of services and property donated to the non-Federal entity may not be charged to the Federal award either as a direct or indirect (F&A) cost. The value of donated services and property may be used to meet cost sharing or matching requirements (see §200.306 Cost sharing or matching). Depreciation on donated assets is permitted in accordance with §200.436 Depreciation, as long as the donated property is not counted towards cost sharing or matching requirements.

(c) Services donated or volunteered to the non-Federal entity may be furnished to a non-Federal entity by professional and technical personnel, consultants, and other skilled and unskilled labor. The value of these services is not allowable either as a direct or indirect cost. However, the value of donated services may be used to meet cost sharing or matching requirements in accordance with the provisions of §200.306 Cost sharing or matching.

(d) To the extent feasible, services donated to the non-Federal entity will be supported by the same methods used to support the allocability of regular personnel services.

(e) The following provisions apply to nonprofit organizations. The value of services donated to the nonprofit organization utilized in the performance of a direct cost activity must be considered in the determination of the non-Federal entity's indirect cost rate(s) and, accordingly, must be allocated a proportionate share of applicable indirect costs when the following circumstances exist:

(1) The aggregate value of the services is material;

(2) The services are supported by a significant amount of the indirect costs incurred by the non-Federal entity;

(i) In those instances where there is no basis for determining the fair market value of the services rendered, the non-Federal entity and the cognizant agency for indirect costs must negotiate an appropriate allocation of indirect cost to the services.

(ii) Where donated services directly benefit a project supported by the Federal award, the indirect costs allocated to the services will be considered as a part of the total costs of the project. Such indirect costs may be reimbursed under the Federal award or used to meet cost sharing or matching requirements.

(f) Fair market value of donated services must be computed as described in §200.306 Cost sharing or matching.

(g) Personal Property and Use of Space.

(1) Donated personal property and use of space may be furnished to a non-Federal entity. The value of the personal property and space is not reimbursable either as a direct or indirect cost.

(2) The value of the donations may be used to meet cost sharing or matching share requirements under the conditions described in §§200.300 Statutory and national policy requirements through 200.309 Period of performance of subpart D of this part. The value of the donations must be determined in accordance with §§200.300 Statutory and national policy requirements

through 200.309 Period of performance. Where donations are treated as indirect costs, indirect cost rates will separate the value of the donations so that reimbursement will not be made.

§ 200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements.

(a) Definitions for the purposes of this section.

(1) *Conviction* means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon verdict or a plea, including a conviction due to a plea of nolo contendere.

(2) *Costs* include the services of in-house or private counsel, accountants, consultants, or others engaged to assist the non-Federal entity before, during, and after commencement of a judicial or administrative proceeding, that bear a direct relationship to the proceeding.

(3) *Fraud* means:

(i) Acts of fraud or corruption or attempts to defraud the Federal government or to corrupt its agents,

(ii) Acts that constitute a cause for debarment or suspension (as specified in agency regulations), and

(iii) Acts which violate the False Claims Act (31 U.S.C. 3729-3732) or the Anti-kickback Act (41 U.S.C. 1320a-7b(b)).

(4) *Penalty* does not include restitution, reimbursement, or compensatory damages.

(5) *Proceeding* includes an investigation.

(b) *Costs.* (1) Except as otherwise described herein, costs incurred in connection with any criminal, civil or administrative proceeding (including filing of a false certification) commenced by the Federal government, a state, local government, or foreign government, or joined by the Federal government (including a proceeding under the False Claims Act), against the non-Federal entity, (or commenced by third parties or a current or former employee of the non-Federal entity who submits a whistleblower complaint of reprisal in accordance with 10 U.S.C. 2409 or 41 U.S.C. 4712), are not allowable if the proceeding:

(i) Relates to a violation of, or failure to comply with, a Federal, state, local or foreign statute, regulation or the terms and conditions of the Federal award, by the non-Federal entity (including its agents and employees); and

(ii) Results in any of the following dispositions:

(A) In a criminal proceeding, a conviction.

(B) In a civil or administrative proceeding involving an allegation of fraud or similar misconduct, a determination of non-Federal entity liability.

(C) In the case of any civil or administrative proceeding, the disallowance of costs or the imposition of a monetary penalty, or an order issued by the Federal awarding agency head or delegate to the non-Federal entity to take corrective action under 10 U.S.C. 2409 or 41 U.S.C. 4712.

(D) A final decision by an appropriate Federal official to debar or suspend the non-Federal entity, to rescind or void a Federal award, or to terminate a Federal award for default by reason of a violation or failure to comply with a statute, regulation, or the terms and conditions of the Federal award.

(E) A disposition by consent or compromise, if the action could have resulted in any of the dispositions described in paragraphs (b)(1)(i)(A) through (D) of this section.

(2) If more than one proceeding involves the same alleged misconduct, the costs of all such proceedings are unallowable if any results in one of the dispositions shown in paragraph (b) of this section.

(c) If a proceeding referred to in paragraph (b) of this section is commenced by the Federal government and is resolved by consent or compromise pursuant to an agreement by the non-Federal entity and the Federal government, then the costs incurred may be allowed to the extent specifically provided in such agreement.

(d) If a proceeding referred to in paragraph (b) of this section is commenced by a state, local or foreign government, the authorized Federal official may allow the costs incurred if such authorized official determines that the costs were incurred as a result of:

(1) A specific term or condition of the Federal award, or

(2) Specific written direction of an authorized official of the Federal awarding agency.

(e) Costs incurred in connection with proceedings described in paragraph (b) of this section, which are not made unallowable by that subsection, may be allowed but only to the extent that:

(1) The costs are reasonable and necessary in relation to the administration of the Federal award and activities required to deal with the proceeding and the underlying cause of action;

(2) Payment of the reasonable, necessary, allocable and otherwise allowable costs incurred is not prohibited by any other provision(s) of the Federal award;

(3) The costs are not recovered from the Federal Government or a third party, either directly as a result of the proceeding or otherwise; and,

(4) An authorized Federal official must determine the percentage of costs allowed considering the complexity of litigation, generally accepted principles governing the award of legal fees in civil actions involving the United States, and such other factors as may be appropriate. Such percentage must not exceed 80 percent. However, if an agreement reached under paragraph (c) of this section has explicitly considered this 80 percent limitation and permitted a higher percentage, then the full amount of costs resulting from that agreement are allowable.

(f) Costs incurred by the non-Federal entity in connection with the defense of suits brought by its employees or ex-employees under section 2 of the Major Fraud Act of 1968 (18 U.S.C. 1031), including the cost of all relief necessary to make such employee whole, where the non-Federal entity was found liable or settled, are unallowable.

(g) Costs of prosecution of claims against the Federal government, including appeals of final Federal agency decisions, are unallowable.

(h) Costs of legal, accounting, and consultant services, and related costs, incurred in connection with patent infringement litigation, are unallowable unless otherwise provided for in the Federal award.

(i) Costs which may be unallowable under this section, including directly associated costs, must be segregated and accounted for separately. During the pendency of any proceeding covered by paragraphs (b) and (f) of this section, the Federal government must generally withhold payment of such costs. However, if in its best interests, the Federal government may provide for conditional payment upon provision of adequate security, or other adequate assurance, and agreement to repay all unallowable costs, plus interest, if the costs are subsequently determined to be unallowable.

§200.436 Depreciation.

(a) Depreciation is the method for allocating the cost of fixed assets to periods benefitting from asset use. The non-Federal entity may be compensated for the use of its buildings, capital improvements, equipment, and software projects capitalized in accordance with GAAP, provided that they are used, needed in the non-Federal entity's activities, and properly allocated to Federal awards. Such compensation must be made by computing depreciation.

(b) The allocation for depreciation must be made in accordance with Appendices IV through VIII.

(c) Depreciation is computed applying the following rules. The computation of depreciation must be based on the acquisition cost of the assets involved. For an asset donated to the non-Federal entity by a third party, its fair market value at the time of the donation must be considered as the acquisition cost. Such assets may be depreciated or claimed as matching but not both. For this purpose, the acquisition cost will exclude:

(1) The cost of land;

(2) Any portion of the cost of buildings and equipment borne by or donated by the Federal government, irrespective of where title was originally vested or where it is presently located;

(3) Any portion of the cost of buildings and equipment contributed by or for the non-Federal entity, or where law or agreement prohibits recovery; and

(4) Any asset acquired solely for the performance of a non-Federal award.

(d) When computing depreciation charges, the following must be observed:

(1) The period of useful service or useful life established in each case for usable capital assets must take into consideration such factors as type of construction, nature of the equipment, technological developments in the particular area, historical data, and the renewal and replacement policies followed for the individual items or classes of assets involved.

(2) The depreciation method used to charge the cost of an asset (or group of assets) to accounting periods must reflect the pattern of consumption of the asset during its useful life. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life, the straight-line method must be presumed to be the appropriate method. Depreciation methods once used may not be changed unless approved in advance by the cognizant agency. The depreciation methods used to calculate the depreciation amounts for indirect (F&A) rate purposes must be the same methods used by the non-Federal entity for its financial statements.

(3) The entire building, including the shell and all components, may be treated as a single asset and depreciated over a single useful life. A building may also be divided into multiple components. Each component item may then be depreciated over its estimated useful life. The building components must be grouped into three general components of a building: building shell (including construction and design costs), building services systems (e.g., elevators, HVAC, plumbing system and heating and air-conditioning system) and fixed equipment (e.g., sterilizers, casework, fume hoods, cold rooms and glassware/washers). In exceptional cases, a cognizant agency may authorize a non-Federal entity to use more than these three groupings. When a non-Federal entity elects to depreciate its buildings by its components, the same depreciation methods must be used for indirect (F&A) purposes and financial statements pur-

poses, as described in paragraphs (d)(1) and (2) of this section.

(4) No depreciation may be allowed on any assets that have outlived their depreciable lives.

(5) Where the depreciation method is introduced to replace the use allowance method, depreciation must be computed as if the asset had been depreciated over its entire life (i.e., from the date the asset was acquired and ready for use to the date of disposal or withdrawal from service). The total amount of use allowance and depreciation for an asset (including imputed depreciation applicable to periods prior to the conversion from the use allowance method as well as depreciation after the conversion) may not exceed the total acquisition cost of the asset.

(e) Charges for depreciation must be supported by adequate property records, and physical inventories must be taken at least once every two years to ensure that the assets exist and are usable, used, and needed. Statistical sampling techniques may be used in taking these inventories. In addition, adequate depreciation records showing the amount of depreciation taken each period must also be maintained.

§ 200.437 Employee health and welfare costs.

(a) Costs incurred in accordance with the non-Federal entity's documented policies for the improvement of working conditions, employer-employee relations, employee health, and employee performance are allowable.

(b) Such costs will be equitably apportioned to all activities of the non-Federal entity. Income generated from any of these activities will be credited to the cost thereof unless such income has been irrevocably sent to employee welfare organizations.

(c) Losses resulting from operating food services are allowable only if the non-Federal entity's objective is to operate such services on a break-even basis. Losses sustained because of operating objectives other than the above are allowable only:

(1) Where the non-Federal entity can demonstrate unusual circumstances; and

(2) With the approval of the cognizant agency for indirect costs.

§ 200.438 Entertainment costs.

Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency.

§ 200.439 Equipment and other capital expenditures.

(a) See §§ 200.13 Capital expenditures, 200.33 Equipment, 200.89 Special purpose equipment, 200.48 General purpose equipment, 200.2 Acquisition cost, and 200.12 Capital assets.

(b) The following rules of allowability must apply to equipment and other capital expenditures:

(1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the Federal awarding agency or pass-through entity.

(2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity.

(3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the Federal awarding agency, or pass-through entity. See § 200.436 Depreciation, for rules on the allowability of depreciation on buildings, capital improvements, and equipment. See also § 200.465 Rental costs of real property and equipment.

(4) When approved as a direct charge pursuant to paragraphs (b)(1) through (3) of this section, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the Federal awarding agency.

(5) The unamortized portion of any equipment written off as a result of a change in capitalization levels may be recovered by continuing to claim the

otherwise allowable depreciation on the equipment, or by amortizing the amount to be written off over a period of years negotiated with the Federal cognizant agency for indirect cost.

(6) Cost of equipment disposal. If the non-Federal entity is instructed by the Federal awarding agency to otherwise dispose of or transfer the equipment the costs of such disposal or transfer are allowable.

§ 200.440 Exchange rates.

(a) Cost increases for fluctuations in exchange rates are allowable costs subject to the availability of funding, and prior approval by the Federal awarding agency. The Federal awarding agency must however ensure that adequate funds are available to cover currency fluctuations in order to avoid a violation of the Anti-Deficiency Act.

(b) The non-Federal entity is required to make reviews of local currency gains to determine the need for additional federal funding before the expiration date of the Federal award. Subsequent adjustments for currency increases may be allowable only when the non-Federal entity provides the Federal awarding agency with adequate source documentation from a commonly used source in effect at the time the expense was made, and to the extent that sufficient Federal funds are available.

§ 200.441 Fines, penalties, damages and other settlements.

Costs resulting from non-Federal entity violations of, alleged violations of, or failure to comply with, Federal, state, tribal, local or foreign laws and regulations are unallowable, except when incurred as a result of compliance with specific provisions of the Federal award, or with prior written approval of the Federal awarding agency. See also § 200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements.

§ 200.442 Fund raising and investment management costs.

(a) Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred

to raise capital or obtain contributions are unallowable. Fund raising costs for the purposes of meeting the Federal program objectives are allowable with prior written approval from the Federal awarding agency. Proposal costs are covered in § 200.460 Proposal costs.

(b) Costs of investment counsel and staff and similar expenses incurred to enhance income from investments are unallowable except when associated with investments covering pension, self-insurance, or other funds which include Federal participation allowed by this part.

(c) Costs related to the physical custody and control of monies and securities are allowable.

(d) Both allowable and unallowable fund raising and investment activities must be allocated as an appropriate share of indirect costs under the conditions described in § 200.413 Direct costs.

§ 200.443 Gains and losses on disposition of depreciable assets.

(a) Gains and losses on the sale, retirement, or other disposition of depreciable property must be included in the year in which they occur as credits or charges to the asset cost grouping(s) in which the property was included. The amount of the gain or loss to be included as a credit or charge to the appropriate asset cost grouping(s) is the difference between the amount realized on the property and the undepreciated basis of the property.

(b) Gains and losses from the disposition of depreciable property must not be recognized as a separate credit or charge under the following conditions:

(1) The gain or loss is processed through a depreciation account and is reflected in the depreciation allowable under §§ 200.436 Depreciation and 200.439 Equipment and other capital expenditures.

(2) The property is given in exchange as part of the purchase price of a similar item and the gain or loss is taken into account in determining the depreciation cost basis of the new item.

(3) A loss results from the failure to maintain permissible insurance, except as otherwise provided in § 46*200.447 Insurance and indemnification.

(4) Compensation for the use of the property was provided through use allowances in lieu of depreciation.

(5) Gains and losses arising from mass or extraordinary sales, retirements, or other dispositions must be considered on a case-by-case basis.

(c) Gains or losses of any nature arising from the sale or exchange of property other than the property covered in paragraph (a) of this section, e.g., land, must be excluded in computing Federal award costs.

(d) When assets acquired with Federal funds, in part or wholly, are disposed of, the distribution of the proceeds must be made in accordance with §§ 200.310 Insurance Coverage through 200.316 Property trust relationship.

§ 200.444 General costs of government.

(a) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in § 200.474 Travel costs). Unallowable costs include:

(1) Salaries and expenses of the Office of the Governor of a state or the chief executive of a local government or the chief executive of an Indian tribe;

(2) Salaries and other expenses of a state legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;

(3) Costs of the judicial branch of a government;

(4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in § 200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements); and

(5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

(b) For Indian tribes and Councils of Governments (COGs) (see § 200.64 Local government), the portion of salaries and expenses directly attributable to

managing and operating Federal programs by the chief executive and his or her staff is allowable. Up to 50% of these costs can be included in the indirect cost calculation without documentation.

§200.445 Goods or services for personal use.

(a) Costs of goods or services for personal use of the non-Federal entity's employees are unallowable regardless of whether the cost is reported as taxable income to the employees.

(b) Costs of housing (e.g., depreciation, maintenance, utilities, furnishings, rent), housing allowances and personal living expenses are only allowable as direct costs regardless of whether reported as taxable income to the employees. In addition, to be allowable direct costs must be approved in advance by a Federal awarding agency.

§200.446 Idle facilities and idle capacity.

(a) As used in this section the following terms have the meanings set forth in this section:

(1) Facilities means land and buildings or any portion thereof, equipment individually or collectively, or any other tangible capital asset, wherever located, and whether owned or leased by the non-Federal entity.

(2) Idle facilities means completely unused facilities that are excess to the non-Federal entity's current needs.

(3) Idle capacity means the unused capacity of partially used facilities. It is the difference between:

(i) That which a facility could achieve under 100 percent operating time on a one-shift basis less operating interruptions resulting from time lost for repairs, setups, unsatisfactory materials, and other normal delays and;

(ii) The extent to which the facility was actually used to meet demands during the accounting period. A multi-shift basis should be used if it can be shown that this amount of usage would normally be expected for the type of facility involved.

(4) Cost of idle facilities or idle capacity means costs such as maintenance, repair, housing, rent, and other related costs, e.g., insurance, interest, and depreciation. These costs could in-

clude the costs of idle public safety emergency facilities, telecommunications, or information technology system capacity that is built to withstand major fluctuations in load, e.g., consolidated data centers.

(b) The costs of idle facilities are unallowable except to the extent that:

(1) They are necessary to meet workload requirements which may fluctuate and are allocated appropriately to all benefiting programs; or

(2) Although not necessary to meet fluctuations in workload, they were necessary when acquired and are now idle because of changes in program requirements, efforts to achieve more economical operations, reorganization, termination, or other causes which could not have been reasonably foreseen. Under the exception stated in this subsection, costs of idle facilities are allowable for a reasonable period of time, ordinarily not to exceed one year, depending on the initiative taken to use, lease, or dispose of such facilities.

(c) The costs of idle capacity are normal costs of doing business and are a factor in the normal fluctuations of usage or indirect cost rates from period to period. Such costs are allowable, provided that the capacity is reasonably anticipated to be necessary to carry out the purpose of the Federal award or was originally reasonable and is not subject to reduction or elimination by use on other Federal awards, subletting, renting, or sale, in accordance with sound business, economic, or security practices. Widespread idle capacity throughout an entire facility or among a group of assets having substantially the same function may be considered idle facilities.

§200.447 Insurance and indemnification.

(a) Costs of insurance required or approved and maintained, pursuant to the Federal award, are allowable.

(b) Costs of other insurance in connection with the general conduct of activities are allowable subject to the following limitations:

(1) Types and extent and cost of coverage are in accordance with the non-Federal entity's policy and sound business practice.

(2) Costs of insurance or of contributions to any reserve covering the risk of loss of, or damage to, Federal government property are unallowable except to the extent that the Federal awarding agency has specifically required or approved such costs.

(3) Costs allowed for business interruption or other similar insurance must exclude coverage of management fees.

(4) Costs of insurance on the lives of trustees, officers, or other employees holding positions of similar responsibilities are allowable only to the extent that the insurance represents additional compensation (see §200.431 Compensation—fringe benefits). The cost of such insurance when the non-Federal entity is identified as the beneficiary is unallowable.

(5) Insurance against defects. Costs of insurance with respect to any costs incurred to correct defects in the non-Federal entity's materials or workmanship are unallowable.

(6) Medical liability (malpractice) insurance. Medical liability insurance is an allowable cost of Federal research programs only to the extent that the Federal research programs involve human subjects or training of participants in research techniques. Medical liability insurance costs must be treated as a direct cost and must be assigned to individual projects based on the manner in which the insurer allocates the risk to the population covered by the insurance.

(c) Actual losses which could have been covered by permissible insurance (through a self-insurance program or otherwise) are unallowable, unless expressly provided for in the Federal award. However, costs incurred because of losses not covered under nominal deductible insurance coverage provided in keeping with sound management practice, and minor losses not covered by insurance, such as spoilage, breakage, and disappearance of small hand tools, which occur in the ordinary course of operations, are allowable.

(d) Contributions to a reserve for certain self-insurance programs including workers' compensation, unemployment compensation, and severance pay are allowable subject to the following provisions:

(1) The type of coverage and the extent of coverage and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks. However, provision for known or reasonably estimated self-insured liabilities, which do not become payable for more than one year after the provision is made, must not exceed the discounted present value of the liability. The rate used for discounting the liability must be determined by giving consideration to such factors as the non-Federal entity's settlement rate for those liabilities and its investment rate of return.

(2) Earnings or investment income on reserves must be credited to those reserves.

(3)(i) Contributions to reserves must be based on sound actuarial principles using historical experience and reasonable assumptions. Reserve levels must be analyzed and updated at least biennially for each major risk being insured and take into account any reinsurance, coinsurance, etc. Reserve levels related to employee-related coverages will normally be limited to the value of claims:

(A) Submitted and adjudicated but not paid;

(B) Submitted but not adjudicated; and

(C) Incurred but not submitted.

(ii) Reserve levels in excess of the amounts based on the above must be identified and justified in the cost allocation plan or indirect cost rate proposal.

(4) Accounting records, actuarial studies, and cost allocations (or billings) must recognize any significant differences due to types of insured risk and losses generated by the various insured activities or agencies of the non-Federal entity. If individual departments or agencies of the non-Federal entity experience significantly different levels of claims for a particular risk, those differences are to be recognized by the use of separate allocations or other techniques resulting in an equitable allocation.

(5) Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund or unrestricted account), refunds must be made to the Federal government for its

share of funds transferred, including earned or imputed interest from the date of transfer and debt interest, if applicable, chargeable in accordance with applicable Federal cognizant agency for indirect cost, claims collection regulations.

(e) Insurance refunds must be credited against insurance costs in the year the refund is received.

(f) Indemnification includes securing the non-Federal entity against liabilities to third persons and other losses not compensated by insurance or otherwise. The Federal government is obligated to indemnify the non-Federal entity only to the extent expressly provided for in the Federal award, except as provided in paragraph (c) of this section.

§ 200.448 Intellectual property.

(a) *Patent costs.* (1) The following costs related to securing patents and copyrights are allowable:

(i) Costs of preparing disclosures, reports, and other documents required by the Federal award, and of searching the art to the extent necessary to make such disclosures;

(ii) Costs of preparing documents and any other patent costs in connection with the filing and prosecution of a United States patent application where title or royalty-free license is required by the Federal government to be conveyed to the Federal government; and

(iii) General counselling services relating to patent and copyright matters, such as advice on patent and copyright laws, regulations, clauses, and employee intellectual property agreements (See also § 200.459 Professional service costs).

(2) The following costs related to securing patents and copyrights are unallowable:

(i) Costs of preparing disclosures, reports, and other documents, and of searching the art to make disclosures not required by the Federal award;

(ii) Costs in connection with filing and prosecuting any foreign patent application, or any United States patent application, where the Federal award does not require conveying title or a royalty-free license to the Federal government.

(b) *Royalties and other costs for use of patents and copyrights.* (1) Royalties on a patent or copyright or amortization of the cost of acquiring by purchase a copyright, patent, or rights thereto, necessary for the proper performance of the Federal award are allowable unless:

(i) The Federal government already has a license or the right to free use of the patent or copyright.

(ii) The patent or copyright has been adjudicated to be invalid, or has been administratively determined to be invalid.

(iii) The patent or copyright is considered to be unenforceable.

(iv) The patent or copyright is expired.

(2) Special care should be exercised in determining reasonableness where the royalties may have been arrived at as a result of less-than-arm's-length bargaining, such as:

(i) Royalties paid to persons, including corporations, affiliated with the non-Federal entity.

(ii) Royalties paid to unaffiliated parties, including corporations, under an agreement entered into in contemplation that a Federal award would be made.

(iii) Royalties paid under an agreement entered into after a Federal award is made to a non-Federal entity.

(3) In any case involving a patent or copyright formerly owned by the non-Federal entity, the amount of royalty allowed should not exceed the cost which would have been allowed had the non-Federal entity retained title thereto.

§ 200.449 Interest.

(a) *General.* Costs incurred for interest on borrowed capital, temporary use of endowment funds, or the use of the non-Federal entity's own funds, however represented, are unallowable. Financing costs (including interest) to acquire, construct, or replace capital assets are allowable, subject to the conditions in this section.

(b)(1) Capital assets is defined as noted in § 200.12 Capital assets. An asset cost includes (as applicable) acquisition costs, construction costs, and other costs capitalized in accordance with GAAP.

(2) For non-Federal entity fiscal years beginning on or after January 1, 2016, intangible assets include patents and computer software. For software development projects, only interest attributable to the portion of the project costs capitalized in accordance with GAAP is allowable.

(c) *Conditions for all non-Federal entities.* (1) The non-Federal entity uses the capital assets in support of Federal awards;

(2) The allowable asset costs to acquire facilities and equipment are limited to a fair market value available to the non-Federal entity from an unrelated (arm's length) third party.

(3) The non-Federal entity obtains the financing via an arm's-length transaction (that is, a transaction with an unrelated third party); or claims reimbursement of actual interest cost at a rate available via such a transaction.

(4) The non-Federal entity limits claims for Federal reimbursement of interest costs to the least expensive alternative. For example, a capital lease may be determined less costly than purchasing through debt financing, in which case reimbursement must be limited to the amount of interest determined if leasing had been used.

(5) The non-Federal entity expenses or capitalizes allowable interest cost in accordance with GAAP.

(6) Earnings generated by the investment of borrowed funds pending their disbursement for the asset costs are used to offset the current period's allowable interest cost, whether that cost is expensed or capitalized. Earnings subject to being reported to the Federal Internal Revenue Service under arbitrage requirements are excludable.

(7) The following conditions must apply to debt arrangements over \$1 million to purchase or construct facilities, unless the non-Federal entity makes an initial equity contribution to the purchase of 25 percent or more. For this purpose, "initial equity contribution" means the amount or value of contributions made by the non-Federal entity for the acquisition of facilities prior to occupancy.

(i) The non-Federal entity must reduce claims for reimbursement of interest cost by an amount equal to im-

puted interest earnings on excess cash flow attributable to the portion of the facility used for Federal awards.

(ii) The non-Federal entity must impute interest on excess cash flow as follows:

(A) Annually, the non-Federal entity must prepare a cumulative (from the inception of the project) report of monthly cash inflows and outflows, regardless of the funding source. For this purpose, inflows consist of Federal reimbursement for depreciation, amortization of capitalized construction interest, and annual interest cost. Outflows consist of initial equity contributions, debt principal payments (less the pro-rata share attributable to the cost of land), and interest payments.

(B) To compute monthly cash inflows and outflows, the non-Federal entity must divide the annual amounts determined in step (i) by the number of months in the year (usually 12) that the building is in service.

(C) For any month in which cumulative cash inflows exceed cumulative outflows, interest must be calculated on the excess inflows for that month and be treated as a reduction to allowable interest cost. The rate of interest to be used must be the three-month Treasury bill closing rate as of the last business day of that month.

(8) Interest attributable to a fully depreciated asset is unallowable.

(d) Additional conditions for states, local governments and Indian tribes. For costs to be allowable, the non-Federal entity must have incurred the interest costs for buildings after October 1, 1980, or for land and equipment after September 1, 1995.

(1) The requirement to offset interest earned on borrowed funds against current allowable interest cost (paragraph (c)(5), above) also applies to earnings on debt service reserve funds.

(2) The non-Federal entity will negotiate the amount of allowable interest cost related to the acquisition of facilities with asset costs of \$1 million or more, as outlined in paragraph (c)(7) of this section. For this purpose, a non-Federal entity must consider only cash inflows and outflows attributable to that portion of the real property used for Federal awards.

(e) Additional conditions for IHEs. For costs to be allowable, the IHE must have incurred the interest costs after September 23, 1982, in connection with acquisitions of capital assets that occurred after that date.

(f) Additional condition for nonprofit organizations. For costs to be allowable, the nonprofit organization incurred the interest costs after September 29, 1995, in connection with acquisitions of capital assets that occurred after that date.

(g) The interest allowability provisions of this section do not apply to a nonprofit organization subject to "full coverage" under the Cost Accounting Standards (CAS), as defined at 48 CFR 9903.201-2(a). The non-Federal entity's Federal awards are instead subject to CAS 414 (48 CFR 9904.414), "Cost of Money as an Element of the Cost of Facilities Capital", and CAS 417 (48 CFR 9904.417), "Cost of Money as an Element of the Cost of Capital Assets Under Construction".

§ 200.450 Lobbying.

(a) The cost of certain influencing activities associated with obtaining grants, contracts, cooperative agreements, or loans is an unallowable cost. Lobbying with respect to certain grants, contracts, cooperative agreements, and loans is governed by relevant statutes, including among others, the provisions of 31 U.S.C. 1352, as well as the common rule, "New Restrictions on Lobbying" published at 55 FR 6736 (February 26, 1990), including definitions, and the Office of Management and Budget "Governmentwide Guidance for New Restrictions on Lobbying" and notices published at 54 FR 52306 (December 20, 1989), 55 FR 24540 (June 15, 1990), 57 FR 1772 (January 15, 1992), and 61 FR 1412 (January 19, 1996).

(b) Executive lobbying costs. Costs incurred in attempting to improperly influence either directly or indirectly, an employee or officer of the executive branch of the Federal government to give consideration or to act regarding a Federal award or a regulatory matter are unallowable. Improper influence means any influence that induces or tends to induce a Federal employee or officer to give consideration or to act regarding a Federal award or regu-

latory matter on any basis other than the merits of the matter.

(c) In addition to the above, the following restrictions are applicable to nonprofit organizations and IHEs:

(1) Costs associated with the following activities are unallowable:

(i) Attempts to influence the outcomes of any Federal, state, or local election, referendum, initiative, or similar procedure, through in-kind or cash contributions, endorsements, publicity, or similar activity;

(ii) Establishing, administering, contributing to, or paying the expenses of a political party, campaign, political action committee, or other organization established for the purpose of influencing the outcomes of elections in the United States;

(iii) Any attempt to influence:

(A) The introduction of Federal or state legislation;

(B) The enactment or modification of any pending Federal or state legislation through communication with any member or employee of the Congress or state legislature (including efforts to influence state or local officials to engage in similar lobbying activity);

(C) The enactment or modification of any pending Federal or state legislation by preparing, distributing, or using publicity or propaganda, or by urging members of the general public, or any segment thereof, to contribute to or participate in any mass demonstration, march, rally, fund raising drive, lobbying campaign or letter writing or telephone campaign; or

(D) Any government official or employee in connection with a decision to sign or veto enrolled legislation;

(iv) Legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried on in support of or in knowing preparation for an effort to engage in unallowable lobbying.

(2) The following activities are excepted from the coverage of paragraph (c)(1) of this section:

(i) Technical and factual presentations on topics directly related to the performance of a grant, contract, or other agreement (through hearing

testimony, statements, or letters to the Congress or a state legislature, or subdivision, member, or cognizant staff member thereof), in response to a documented request (including a Congressional Record notice requesting testimony or statements for the record at a regularly scheduled hearing) made by the non-Federal entity's member of congress, legislative body or a subdivision, or a cognizant staff member thereof, provided such information is readily obtainable and can be readily put in deliverable form, and further provided that costs under this section for travel, lodging or meals are unallowable unless incurred to offer testimony at a regularly scheduled Congressional hearing pursuant to a written request for such presentation made by the Chairman or Ranking Minority Member of the Committee or Subcommittee conducting such hearings;

(ii) Any lobbying made unallowable by paragraph (c)(1)(iii) of this section to influence state legislation in order to directly reduce the cost, or to avoid material impairment of the non-Federal entity's authority to perform the grant, contract, or other agreement; or

(iii) Any activity specifically authorized by statute to be undertaken with funds from the Federal award.

(iv) Any activity excepted from the definitions of "lobbying" or "influencing legislation" by the Internal Revenue Code provisions that require nonprofit organizations to limit their participation in direct and "grass roots" lobbying activities in order to retain their charitable deduction status and avoid punitive excise taxes, I.R.C. §§501(c)(3), 501(h), 4911(a), including:

(A) Nonpartisan analysis, study, or research reports;

(B) Examinations and discussions of broad social, economic, and similar problems; and

(C) Information provided upon request by a legislator for technical advice and assistance, as defined by I.R.C. §4911(d)(2) and 26 CFR 56.4911-2(c)(1)-(c)(3).

(v) When a non-Federal entity seeks reimbursement for indirect (F&A) costs, total lobbying costs must be separately identified in the indirect (F&A) cost rate proposal, and thereafter

treated as other unallowable activity costs in accordance with the procedures of § 200.413 Direct costs.

(vi) The non-Federal entity must submit as part of its annual indirect (F&A) cost rate proposal a certification that the requirements and standards of this section have been complied with. (See also §200.415 Required certifications.)

(vii)(A) Time logs, calendars, or similar records are not required to be created for purposes of complying with the record keeping requirements in §200.302 Financial management with respect to lobbying costs during any particular calendar month when:

(1) The employee engages in lobbying (as defined in paragraphs (c)(1) and (c)(2) of this section) 25 percent or less of the employee's compensated hours of employment during that calendar month; and

(2) Within the preceding five-year period, the non-Federal entity has not materially misstated allowable or unallowable costs of any nature, including legislative lobbying costs.

(B) When conditions in paragraph (c)(2)(vii)(A)(1) and (2) of this section are met, non-Federal entities are not required to establish records to support the allowability of claimed costs in addition to records already required or maintained. Also, when conditions in paragraphs (c)(2)(vii)(A)(1) and (2) of this section are met, the absence of time logs, calendars, or similar records will not serve as a basis for disallowing costs by contesting estimates of lobbying time spent by employees during a calendar month.

(viii) The Federal awarding agency must establish procedures for resolving in advance, in consultation with OMB, any significant questions or disagreements concerning the interpretation or application of this section. Any such advance resolutions must be binding in any subsequent settlements, audits, or investigations with respect to that grant or contract for purposes of interpretation of this part, provided, however, that this must not be construed to prevent a contractor or non-Federal entity from contesting the lawfulness of such a determination.

§200.451 Losses on other awards or contracts.

Any excess of costs over income under any other award or contract of any nature is unallowable. This includes, but is not limited to, the non-Federal entity's contributed portion by reason of cost-sharing agreements or any under-recoveries through negotiation of flat amounts for indirect (F&A) costs. Also, any excess of costs over authorized funding levels transferred from any award or contract to another award or contract is unallowable. All losses are not allowable indirect (F&A) costs and are required to be included in the appropriate indirect cost rate base for allocation of indirect costs.

§200.452 Maintenance and repair costs.

Costs incurred for utilities, insurance, security, necessary maintenance, janitorial services, repair, or upkeep of buildings and equipment (including Federal property unless otherwise provided for) which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable. Costs incurred for improvements which add to the permanent value of the buildings and equipment or appreciably prolong their intended life must be treated as capital expenditures (see §200.439 Equipment and other capital expenditures). These costs are only allowable to the extent not paid through rental or other agreements.

§200.453 Materials and supplies costs, including costs of computing devices.

(a) Costs incurred for materials, supplies, and fabricated parts necessary to carry out a Federal award are allowable.

(b) Purchased materials and supplies must be charged at their actual prices, net of applicable credits. Withdrawals from general stores or stockrooms should be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied. Incoming transportation charges are a proper part of materials and supplies costs.

(c) Materials and supplies used for the performance of a Federal award may be charged as direct costs. In the specific case of computing devices, charging as direct costs is allowable for devices that are essential and allocable, but not solely dedicated, to the performance of a Federal award.

(d) Where federally-donated or furnished materials are used in performing the Federal award, such materials will be used without charge.

§200.454 Memberships, subscriptions, and professional activity costs.

(a) Costs of the non-Federal entity's membership in business, technical, and professional organizations are allowable.

(b) Costs of the non-Federal entity's subscriptions to business, professional, and technical periodicals are allowable.

(c) Costs of membership in any civic or community organization are allowable with prior approval by the Federal awarding agency or pass-through entity.

(d) Costs of membership in any country club or social or dining club or organization are unallowable.

(e) Costs of membership in organizations whose primary purpose is lobbying are unallowable. See also §200.450 Lobbying.

§200.455 Organization costs.

Costs such as incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselor, whether or not employees of the non-Federal entity in connection with establishment or reorganization of an organization, are unallowable except with prior approval of the Federal awarding agency.

§200.456 Participant support costs.

Participant support costs as defined in §200.75 Participant support costs are allowable with the prior approval of the Federal awarding agency.

§200.457 Plant and security costs.

Necessary and reasonable expenses incurred for routine and security to protect facilities, personnel, and work products are allowable. Such costs include, but are not limited to, wages

and uniforms of personnel engaged in security activities; equipment; barriers; protective (non-military) gear, devices, and equipment; contractual security services; and consultants. Capital expenditures for plant security purposes are subject to §200.439 Equipment and other capital expenditures.

§200.458 Pre-award costs.

Pre-award costs are those incurred prior to the effective date of the Federal award directly pursuant to the negotiation and in anticipation of the Federal award where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award and only with the written approval of the Federal awarding agency.

§200.459 Professional service costs.

(a) Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the non-Federal entity, are allowable, subject to paragraphs (b) and (c) when reasonable in relation to the services rendered and when not contingent upon recovery of the costs from the Federal government. In addition, legal and related services are limited under §200.435 Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements.

(b) In determining the allowability of costs in a particular case, no single factor or any special combination of factors is necessarily determinative. However, the following factors are relevant:

(1) The nature and scope of the service rendered in relation to the service required.

(2) The necessity of contracting for the service, considering the non-Federal entity's capability in the particular area.

(3) The past pattern of such costs, particularly in the years prior to Federal awards.

(4) The impact of Federal awards on the non-Federal entity's business (i.e., what new problems have arisen).

(5) Whether the proportion of Federal work to the non-Federal entity's total

business is such as to influence the non-Federal entity in favor of incurring the cost, particularly where the services rendered are not of a continuing nature and have little relationship to work under Federal awards.

(6) Whether the service can be performed more economically by direct employment rather than contracting.

(7) The qualifications of the individual or concern rendering the service and the customary fees charged, especially on non-federally funded activities.

(8) Adequacy of the contractual agreement for the service (e.g., description of the service, estimate of time required, rate of compensation, and termination provisions).

(c) In addition to the factors in paragraph (b) of this section, to be allowable, retainer fees must be supported by evidence of bona fide services available or rendered.

§200.460 Proposal costs.

Proposal costs are the costs of preparing bids, proposals, or applications on potential Federal and non-Federal awards or projects, including the development of data necessary to support the non-Federal entity's bids or proposals. Proposal costs of the current accounting period of both successful and unsuccessful bids and proposals normally should be treated as indirect (F&A) costs and allocated currently to all activities of the non-Federal entity. No proposal costs of past accounting periods will be allocable to the current period.

§200.461 Publication and printing costs.

(a) Publication costs for electronic and print media, including distribution, promotion, and general handling are allowable. If these costs are not identifiable with a particular cost objective, they should be allocated as indirect costs to all benefiting activities of the non-Federal entity.

(b) Page charges for professional journal publications are allowable where:

(1) The publications report work supported by the Federal government; and

(2) The charges are levied impartially on all items published by the journal, whether or not under a Federal award.

(3) The non-Federal entity may charge the Federal award before close-out for the costs of publication or sharing of research results if the costs are not incurred during the period of performance of the Federal award.

§200.462 Rearrangement and reversion costs.

(a) Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable as indirect costs. Special arrangements and alterations costs incurred specifically for a Federal award are allowable as a direct cost with the prior approval of the Federal awarding agency or pass-through entity.

(b) Costs incurred in the restoration or rehabilitation of the non-Federal entity's facilities to approximately the same condition existing immediately prior to commencement of Federal awards, less costs related to normal wear and tear, are allowable.

§200.463 Recruiting costs.

(a) Subject to paragraphs (b) and (c) of this section, and provided that the size of the staff recruited and maintained is in keeping with workload requirements, costs of "help wanted" advertising, operating costs of an employment office necessary to secure and maintain an adequate staff, costs of operating an aptitude and educational testing program, travel costs of employees while engaged in recruiting personnel, travel costs of applicants for interviews for prospective employment, and relocation costs incurred incident to recruitment of new employees, are allowable to the extent that such costs are incurred pursuant to the non-Federal entity's standard recruitment program. Where the non-Federal entity uses employment agencies, costs not in excess of standard commercial rates for such services are allowable.

(b) Special emoluments, fringe benefits, and salary allowances incurred to attract professional personnel that do not meet the test of reasonableness or do not conform with the established

practices of the non-Federal entity, are unallowable.

(c) Where relocation costs incurred incident to recruitment of a new employee have been funded in whole or in part as a direct cost to a Federal award, and the newly hired employee resigns for reasons within the employee's control within 12 months after hire, the non-Federal entity will be required to refund or credit the Federal share of such relocation costs to the Federal government. See also §200.464 Relocation costs of employees.

(d) Short-term, travel visa costs (as opposed to longer-term, immigration visas) are generally allowable expenses that may be proposed as a direct cost. Since short-term visas are issued for a specific period and purpose, they can be clearly identified as directly connected to work performed on a Federal award. For these costs to be directly charged to a Federal award, they must:

- (1) Be critical and necessary for the conduct of the project;
- (2) Be allowable under the applicable cost principles;
- (3) Be consistent with the non-Federal entity's cost accounting practices and non-Federal entity policy; and
- (4) Meet the definition of "direct cost" as described in the applicable cost principles.

§200.464 Relocation costs of employees.

(a) Relocation costs are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period of not less than 12 months) of an existing employee or upon recruitment of a new employee. Relocation costs are allowable, subject to the limitations described in paragraphs (b), (c), and (d) of this section, provided that:

- (1) The move is for the benefit of the employer.
- (2) Reimbursement to the employee is in accordance with an established written policy consistently followed by the employer.
- (3) The reimbursement does not exceed the employee's actual (or reasonably estimated) expenses.

(b) Allowable relocation costs for current employees are limited to the following:

(1) The costs of transportation of the employee, members of his or her immediate family and his household, and personal effects to the new location.

(2) The costs of finding a new home, such as advance trips by employees and spouses to locate living quarters and temporary lodging during the transition period, up to maximum period of 30 calendar days.

(3) Closing costs, such as brokerage, legal, and appraisal fees, incident to the disposition of the employee's former home. These costs, together with those described in (4), are limited to 8 per cent of the sales price of the employee's former home.

(4) The continuing costs of ownership (for up to six months) of the vacant former home after the settlement or lease date of the employee's new permanent home, such as maintenance of buildings and grounds (exclusive of fixing-up expenses), utilities, taxes, and property insurance.

(5) Other necessary and reasonable expenses normally incident to relocation, such as the costs of canceling an unexpired lease, transportation of personal property, and purchasing insurance against loss of or damages to personal property. The cost of canceling an unexpired lease is limited to three times the monthly rental.

(c) Allowable relocation costs for new employees are limited to those described in paragraphs (b)(1) and (2) of this section. When relocation costs incurred incident to the recruitment of new employees have been allowed either as a direct or indirect cost and the employee resigns for reasons within the employee's control within 12 months after hire, the non-Federal entity must refund or credit the Federal government for its share of the cost. However, the costs of travel to an overseas location must be considered travel costs in accordance with §200.474 Travel costs, and not this §200.464 Relocation costs of employees, for the purpose of this paragraph if dependents are not permitted at the location for any reason and the costs do not include costs of transporting household goods.

(d) The following costs related to relocation are unallowable:

(1) Fees and other costs associated with acquiring a new home.

(2) A loss on the sale of a former home.

(3) Continuing mortgage principal and interest payments on a home being sold.

(4) Income taxes paid by an employee related to reimbursed relocation costs.

§200.465 Rental costs of real property and equipment.

(a) Subject to the limitations described in paragraphs (b) through (d) of this section, rental costs are allowable to the extent that the rates are reasonable in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; and the type, life expectancy, condition, and value of the property leased. Rental arrangements should be reviewed periodically to determine if circumstances have changed and other options are available.

(b) Rental costs under "sale and lease back" arrangements are allowable only up to the amount that would be allowed had the non-Federal entity continued to own the property. This amount would include expenses such as depreciation, maintenance, taxes, and insurance.

(c) Rental costs under "less-than-arm's-length" leases are allowable only up to the amount (as explained in paragraph (b) of this section). For this purpose, a less-than-arm's-length lease is one under which one party to the lease agreement is able to control or substantially influence the actions of the other. Such leases include, but are not limited to those between:

(1) Divisions of the non-Federal entity;

(2) The non-Federal entity under common control through common officers, directors, or members; and

(3) The non-Federal entity and a director, trustee, officer, or key employee of the non-Federal entity or an immediate family member, either directly or through corporations, trusts, or similar arrangements in which they hold a controlling interest. For example, the non-Federal entity may establish a separate corporation for the sole purpose of owning property and leasing it back to the non-Federal entity.

(4) Family members include one party with any of the following relationships to another party:

- (i) Spouse, and parents thereof;
- (ii) Children, and spouses thereof;
- (iii) Parents, and spouses thereof;
- (iv) Siblings, and spouses thereof;
- (v) Grandparents and grandchildren, and spouses thereof;
- (vi) Domestic partner and parents thereof, including domestic partners of any individual in 2 through 5 of this definition; and
- (vii) Any individual related by blood or affinity whose close association with the employee is the equivalent of a family relationship.

(5) Rental costs under leases which are required to be treated as capital leases under GAAP are allowable only up to the amount (as explained in paragraph (b) of this section) that would be allowed had the non-Federal entity purchased the property on the date the lease agreement was executed. The provisions of GAAP must be used to determine whether a lease is a capital lease. Interest costs related to capital leases are allowable to the extent they meet the criteria in §200.449 Interest. Unallowable costs include amounts paid for profit, management fees, and taxes that would not have been incurred had the non-Federal entity purchased the property.

(6) The rental of any property owned by any individuals or entities affiliated with the non-Federal entity, to include commercial or residential real estate, for purposes such as the home office workspace is unallowable.

§ 200.466 Scholarships and student aid costs.

(a) Costs of scholarships, fellowships, and other programs of student aid at IHEs are allowable only when the purpose of the Federal award is to provide training to selected participants and the charge is approved by the Federal awarding agency. However, tuition remission and other forms of compensation paid as, or in lieu of, wages to students performing necessary work are allowable provided that:

(1) The individual is conducting activities necessary to the Federal award;

(2) Tuition remission and other support are provided in accordance with established policy of the IHE and consistently provided in a like manner to students in return for similar activities conducted under Federal awards as well as other activities; and

(3) During the academic period, the student is enrolled in an advanced degree program at a non-Federal entity or affiliated institution and the activities of the student in relation to the Federal award are related to the degree program;

(4) The tuition or other payments are reasonable compensation for the work performed and are conditioned explicitly upon the performance of necessary work; and

(5) It is the IHE's practice to similarly compensate students under Federal awards as well as other activities.

(b) Charges for tuition remission and other forms of compensation paid to students as, or in lieu of, salaries and wages must be subject to the reporting requirements in §200.430 Compensation—personal services, and must be treated as direct or indirect cost in accordance with the actual work being performed. Tuition remission may be charged on an average rate basis. See also §200.431 Compensation—fringe benefits.

§ 200.467 Selling and marketing costs.

Costs of selling and marketing any products or services of the non-Federal entity (unless allowed under §200.421 Advertising and public relations.) are unallowable, except as direct costs, with prior approval by the Federal awarding agency when necessary for the performance of the Federal award.

§ 200.468 Specialized service facilities.

(a) The costs of services provided by highly complex or specialized facilities operated by the non-Federal entity, such as computing facilities, wind tunnels, and reactors are allowable, provided the charges for the services meet the conditions of either paragraphs (b) or (c) of this section, and, in addition, take into account any items of income or Federal financing that qualify as applicable credits under §200.406 Applicable credits.

(b) The costs of such services, when material, must be charged directly to applicable awards based on actual usage of the services on the basis of a schedule of rates or established methodology that:

(1) Does not discriminate between activities under Federal awards and other activities of the non-Federal entity, including usage by the non-Federal entity for internal purposes, and

(2) Is designed to recover only the aggregate costs of the services. The costs of each service must consist normally of both its direct costs and its allocable share of all indirect (F&A) costs. Rates must be adjusted at least biennially, and must take into consideration over/under applied costs of the previous period(s).

(c) Where the costs incurred for a service are not material, they may be allocated as indirect (F&A) costs.

(d) Under some extraordinary circumstances, where it is in the best interest of the Federal government and the non-Federal entity to establish alternative costing arrangements, such arrangements may be worked out with the Federal cognizant agency for indirect costs.

§ 200.469 Student activity costs.

Costs incurred for intramural activities, student publications, student clubs, and other student activities, are unallowable, unless specifically provided for in the Federal award.

§ 200.470 Taxes (including Value Added Tax).

(a) For states, local governments and Indian tribes:

(1) Taxes that a governmental unit is legally required to pay are allowable, except for self-assessed taxes that disproportionately affect Federal programs or changes in tax policies that disproportionately affect Federal programs.

(2) Gasoline taxes, motor vehicle fees, and other taxes that are in effect user fees for benefits provided to the Federal government are allowable.

(3) This provision does not restrict the authority of the Federal awarding agency to identify taxes where Federal participation is inappropriate. Where the identification of the amount of un-

allowable taxes would require an inordinate amount of effort, the cognizant agency for indirect costs may accept a reasonable approximation thereof.

(b) For nonprofit organizations and IHEs:

(1) In general, taxes which the non-Federal entity is required to pay and which are paid or accrued in accordance with GAAP, and payments made to local governments in lieu of taxes which are commensurate with the local government services received are allowable, except for:

(i) Taxes from which exemptions are available to the non-Federal entity directly or which are available to the non-Federal entity based on an exemption afforded the Federal government and, in the latter case, when the Federal awarding agency makes available the necessary exemption certificates,

(ii) Special assessments on land which represent capital improvements, and

(iii) Federal income taxes.

(2) Any refund of taxes, and any payment to the non-Federal entity of interest thereon, which were allowed as Federal award costs, will be credited either as a cost reduction or cash refund, as appropriate, to the Federal government. However, any interest actually paid or credited to a non-Federal entity incident to a refund of tax, interest, and penalty will be paid or credited to the Federal government only to the extent that such interest accrued over the period during which the non-Federal entity has been reimbursed by the Federal government for the taxes, interest, and penalties.

(c) Value Added Tax (VAT) Foreign taxes charged for the purchase of goods or services that a non-Federal entity is legally required to pay in country is an allowable expense under Federal awards. Foreign tax refunds or applicable credits under Federal awards refer to receipts, or reduction of expenditures, which operate to offset or reduce expense items that are allocable to Federal awards as direct or indirect costs. To the extent that such credits accrued or received by the non-Federal entity relate to allowable cost, these costs must be credited to the Federal awarding agency either as costs or cash refunds. If the costs are credited back

to the Federal award, the non-Federal entity may reduce the Federal share of costs by the amount of the foreign tax reimbursement, or where Federal award has not expired, use the foreign government tax refund for approved activities under the Federal award with prior approval of the Federal awarding agency.

§ 200.471 Termination costs.

Termination of a Federal award generally gives rise to the incurrence of costs, or the need for special treatment of costs, which would not have arisen had the Federal award not been terminated. Cost principles covering these items are set forth in this section. They are to be used in conjunction with the other provisions of this part in termination situations.

(a) The cost of items reasonably usable on the non-Federal entity's other work must not be allowable unless the non-Federal entity submits evidence that it would not retain such items at cost without sustaining a loss. In deciding whether such items are reasonably usable on other work of the non-Federal entity, the Federal awarding agency should consider the non-Federal entity's plans and orders for current and scheduled activity. Contemporaneous purchases of common items by the non-Federal entity must be regarded as evidence that such items are reasonably usable on the non-Federal entity's other work. Any acceptance of common items as allocable to the terminated portion of the Federal award must be limited to the extent that the quantities of such items on hand, in transit, and on order are in excess of the reasonable quantitative requirements of other work.

(b) If in a particular case, despite all reasonable efforts by the non-Federal entity, certain costs cannot be discontinued immediately after the effective date of termination, such costs are generally allowable within the limitations set forth in this part, except that any such costs continuing after termination due to the negligent or willful failure of the non-Federal entity to discontinue such costs must be unallowable.

(c) Loss of useful value of special tooling, machinery, and equipment is generally allowable if:

(1) Such special tooling, special machinery, or equipment is not reasonably capable of use in the other work of the non-Federal entity,

(2) The interest of the Federal government is protected by transfer of title or by other means deemed appropriate by the Federal awarding agency (see also § 200.313 Equipment, paragraph (d)), and

(3) The loss of useful value for any one terminated Federal award is limited to that portion of the acquisition cost which bears the same ratio to the total acquisition cost as the terminated portion of the Federal award bears to the entire terminated Federal award and other Federal awards for which the special tooling, machinery, or equipment was acquired.

(d) Rental costs under unexpired leases are generally allowable where clearly shown to have been reasonably necessary for the performance of the terminated Federal award less the residual value of such leases, if:

(1) The amount of such rental claimed does not exceed the reasonable use value of the property leased for the period of the Federal award and such further period as may be reasonable, and

(2) The non-Federal entity makes all reasonable efforts to terminate, assign, settle, or otherwise reduce the cost of such lease. There also may be included the cost of alterations of such leased property, provided such alterations were necessary for the performance of the Federal award, and of reasonable restoration required by the provisions of the lease.

(e) Settlement expenses including the following are generally allowable:

(1) Accounting, legal, clerical, and similar costs reasonably necessary for:

(i) The preparation and presentation to the Federal awarding agency of settlement claims and supporting data with respect to the terminated portion of the Federal award, unless the termination is for cause (see Subpart D—Post Federal Award Requirements of this part, §§ 200.338 Remedies for Non-compliance through 200.342 Effects of Suspension and termination); and

(1) The termination and settlement of subawards.

(2) Reasonable costs for the storage, transportation, protection, and disposition of property provided by the Federal government or acquired or produced for the Federal award.

(f) Claims under subawards, including the allocable portion of claims which are common to the Federal award and to other work of the non-Federal entity, are generally allowable. An appropriate share of the non-Federal entity's indirect costs may be allocated to the amount of settlements with contractors and/or subrecipients, provided that the amount allocated is otherwise consistent with the basic guidelines contained in §200.414 Indirect (F&A) costs. The indirect costs so allocated must exclude the same and similar costs claimed directly or indirectly as settlement expenses.

§200.472 Training and education costs.

The cost of training and education provided for employee development is allowable.

§200.473 Transportation costs.

Costs incurred for freight, express, cartage, postage, and other transportation services relating either to goods purchased, in process, or delivered, are allowable. When such costs can readily be identified with the items involved, they may be charged directly as transportation costs or added to the cost of such items. Where identification with the materials received cannot readily be made, inbound transportation cost may be charged to the appropriate indirect (F&A) cost accounts if the non-Federal entity follows a consistent, equitable procedure in this respect. Outbound freight, if reimbursable under the terms and conditions of the Federal award, should be treated as a direct cost.

§200.474 Travel costs.

(a) *General.* Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-Federal entity. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs in-

curred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the non-Federal entity's non-federally-funded activities and in accordance with non-Federal entity's written travel reimbursement policies. Notwithstanding the provisions of §200.444 General costs of government, travel costs of officials covered by that section are allowable with the prior written approval of the Federal awarding agency or pass-through entity when they are specifically related to the Federal award.

(b) *Lodging and subsistence.* Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the non-Federal entity in its regular operations as the result of the non-Federal entity's written travel policy. In addition, if these costs are charged directly to the Federal award documentation must justify that:

(1) Participation of the individual is necessary to the Federal award; and

(2) The costs are reasonable and consistent with non-Federal entity's established travel policy.

(c)(1) Temporary dependent care costs (as dependent is defined in 26 U.S.C. 152) above and beyond regular dependent care that directly results from travel to conferences is allowable provided that:

(i) The costs are a direct result of the individual's travel for the Federal award;

(ii) The costs are consistent with the non-Federal entity's documented travel policy for all entity travel; and

(iii) Are only temporary during the travel period.

(2) Travel costs for dependents are unallowable, except for travel of duration of six months or more with prior approval of the Federal awarding agency. See also §200.432 Conferences.

(3) In the absence of an acceptable, written non-Federal entity policy regarding travel costs, the rates and amounts established under 5 U.S.C.

5701-11, ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services, or by the President (or his or her designee) pursuant to any provisions of such subchapter must apply to travel under Federal awards (48 CFR 31.205-46(a)).

(d) *Commercial air travel.* (1) Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would:

- (i) Require circuitous routing;
- (ii) Require travel during unreasonable hours;
- (iii) Excessively prolong travel;
- (iv) Result in additional costs that would offset the transportation savings; or
- (v) Offer accommodations not reasonably adequate for the traveler's medical needs. The non-Federal entity must justify and document these conditions on a case-by-case basis in order for the use of first-class or business-class airfare to be allowable in such cases.

(2) Unless a pattern of avoidance is detected, the Federal government will generally not question a non-Federal entity's determinations that customary standard airfare or other discount airfare is unavailable for specific trips if the non-Federal entity can demonstrate that such airfare was not available in the specific case.

(e) *Air travel by other than commercial carrier.* Costs of travel by non-Federal entity-owned, -leased, or -chartered aircraft include the cost of lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs. The portion of such costs that exceeds the cost of airfare as provided for in paragraph (d) of this section, is unallowable.

§ 200.475 Trustees.

Travel and subsistence costs of trustees (or directors) at IHEs and nonprofit organizations are allowable. See also § 200.474 Travel costs.

Subpart F—Audit Requirements

GENERAL

§ 200.500 Purpose.

This part sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards.

AUDITS

§ 200.501 Audit requirements.

(a) *Audit required.* A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.

(b) *Single audit.* A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with § 200.514 Scope of audit except when it elects to have a program-specific audit conducted in accordance with paragraph (c) of this section.

(c) *Program-specific audit election.* When an auditee expends Federal awards under only one Federal program (excluding R&D) and the Federal program's statutes, regulations, or the terms and conditions of the Federal award do not require a financial statement audit of the auditee, the auditee may elect to have a program-specific audit conducted in accordance with § 200.507 Program-specific audits. A program-specific audit may not be elected for R&D unless all of the Federal awards expended were received from the same Federal agency, or the same Federal agency and the same pass-through entity, and that Federal agency, or pass-through entity in the case of a subrecipient, approves in advance a program-specific audit.

(d) *Exemption when Federal awards expended are less than \$750,000.* A non-Federal entity that expends less than \$750,000 during the non-Federal entity's fiscal year in Federal awards is exempt from Federal audit requirements for that year, except as noted in § 200.503 Relation to other audit requirements,



Report to the Board of Directors

Agenda Item Number: E-3

Board of Directors Meeting for: January 12, 2023

Author: Daniel Seeto

DATE: November 29, 2022

TO: Board of Directors

FROM: Daniel Seeto, Chief Financial Officer

SUBJECT: West America Bank Business Signature Card and Agreement

I. RECOMMENDATION:

Review and consider approving the authorized signers and the bank accounts maintained at West America Bank.

II. SUMMARY:

In the past, the Board Chairperson and the Secretary/Treasurer are authorized signers from the Board of Directors on the agency's West America bank accounts. In addition to these board members, the Executive Director and the Chief Financial Officer are authorized signers. There has been no change in these authorized positions since approved by the Board in April 2004.

This item is necessitated by the election of new officers at the October 13, 2022 Board of Directors' meeting.

III. DISCUSSION:

- A. Approve the following positions and individuals as authorized signers, on behalf of the agency, to deposit checks and other items into the accounts, and to direct withdrawals from the accounts maintained at West America Bank:

Board Chairperson	Eric LiCalsi
Board Secretary/Treasurer	Tyson Pogue
Executive Director	Mattie Mendez
Chief Financial Officer	Daniel Seeto

- B. The following accounts are maintained at West America:

- Savings
- Checking Accounts Payable Operating
- Checking Payroll
- Migrant Head Start Money Market
- Checking Mental Health

C. There has been no change in the withdrawal policy. Withdrawals are permitted from the accounts with any two signatures. The Board of Directors has previously authorized West America to accept facsimile signatures on all checks of the following two individuals:

Board Chairperson
Executive Director

Eric LiCalsi
Mattie Mendez

The signatures are placed on the checks by the agency's accounting software when the checks are printed.

Transfers are permitted between savings and the other accounts as necessary to ensure that funds are available to pay outstanding checks.

IV. FINANCING:

There is no cost associated with this change.



Report to the Board of Directors

Agenda Item Number: E-4

Board of Directors Meeting for: January 12, 2023

Author: Cristal Sanchez

DATE: December 3, 2022
TO: Board of Directors
FROM: Mattie Mendez, Executive Director
SUBJECT: 2023 – 2027 CAPQuest Strategic Plan

I. RECOMMENDATION:

Review and consider approving the 2023 – 2027 CAPQuest Strategic Plan.

II. SUMMARY:

Community Action Partnership of Madera County, Inc. (CAPMC) has established itself as a champion in addressing the needs of Madera County since its inception in 1965. In 2008, becoming a true *Agency of Excellence* became a strategic focus for CAPMC. *Agencies of Excellence* represent those agencies who have met the 35 standards set forth by the National Association for Community Action Partnership in turn resulting in the improvement of services and better alignment in fulfilling the promise of Community Action. After 14 months of planning, in December of 2009, CAPQuest was adopted by the Board of Directors as the agency's first strategic plan. The CAPQuest was also developed to serve as a guide for aligning the daily activities with the Vision, Mission, The Community Action Promise and Core Values. Since then, CAPMC has successfully implemented the CAPQuest 2010-2020 Strategic Plan with a final score of 93% completed initiatives.

In late 2021, strategic planning for CAPQuest 2023 – 2027 kicked-off with the Assessment Phase. During the Assessment Phase each department reviewed input from various customer satisfaction surveys and the Vision, Mission, The Community Action Promise, Core Values, and conducted a Strengths Weaknesses Opportunities Threats (SWOT) analysis. Such analysis of the aforementioned data assured the strategic plan addressed the reduction of poverty, the revitalization of low-income communities, and the empowerment of people with low incomes to become more self-sufficient. Said customer satisfaction survey results demonstrate that the organization has a systematic approach for collecting, analyzing, and reporting customer satisfaction data and the participation of low-income individuals during the strategic planning process.

Mission

Helping people, changing lives and making our community a better place to live by providing resources and services that inspire personal growth and independence.

Vision

CAPMC will be recognized as a premier social service agency that eliminates the effects of poverty by helping people obtain the knowledge and skills to achieve self-reliance and economic stability...one life at a time.

Values

Trustworthiness
Respect
Responsibility
Fairness
Caring
Citizenship

The Promise of Community Action

Community Action changes people's lives, embodies the spirit of hope, improves communities, and makes America a better place to live. We care about the entire community, and we are dedicated to helping people help themselves and each other.

The second phase of the strategic planning process was the Strategy Development Phase where strategic goals were developed. To ensure that every perspective was considered, strategy was developed by answering the question of “What must be continually worked on relative to: People, Tools and Technology (What we have), Internal Processes (How/What we do), Financial Stewardship (How we Manage our Resources) and Customer/Stakeholder (The Value We Provide). This also helps ensure that the strategic plan contains family, agency, and community goals. It was agreed upon that CAPMC would utilize the same goals from the previous plan however new initiatives (tasks) and measures would be created. CAPMC developed a set of agency wide objectives and furthermore developed parallel objectives at a departmental level.

Strategic Goals:

1. **Premier Programs and Customer Service** - *Our programs achieve exceptional results and our customers are highly satisfied with the quality of the customer service they receive.*
2. **Operational Excellence** - *We have a formal, integrated system that enables the organization to achieve efficiency, effectiveness, and exceed our customers' expectations.*
3. **Community Partnering** - *We have an extensive, effective network of community partners that achieve tangible results for our program participants.*
4. **Capacity Building** - *The capabilities of our organization and employees are strengthened to better meet the needs of our community.*

Perspectives:

1. Customer/Stakeholder
2. Financial Stewardship
3. Internal Processes
4. People, Tools and Technology

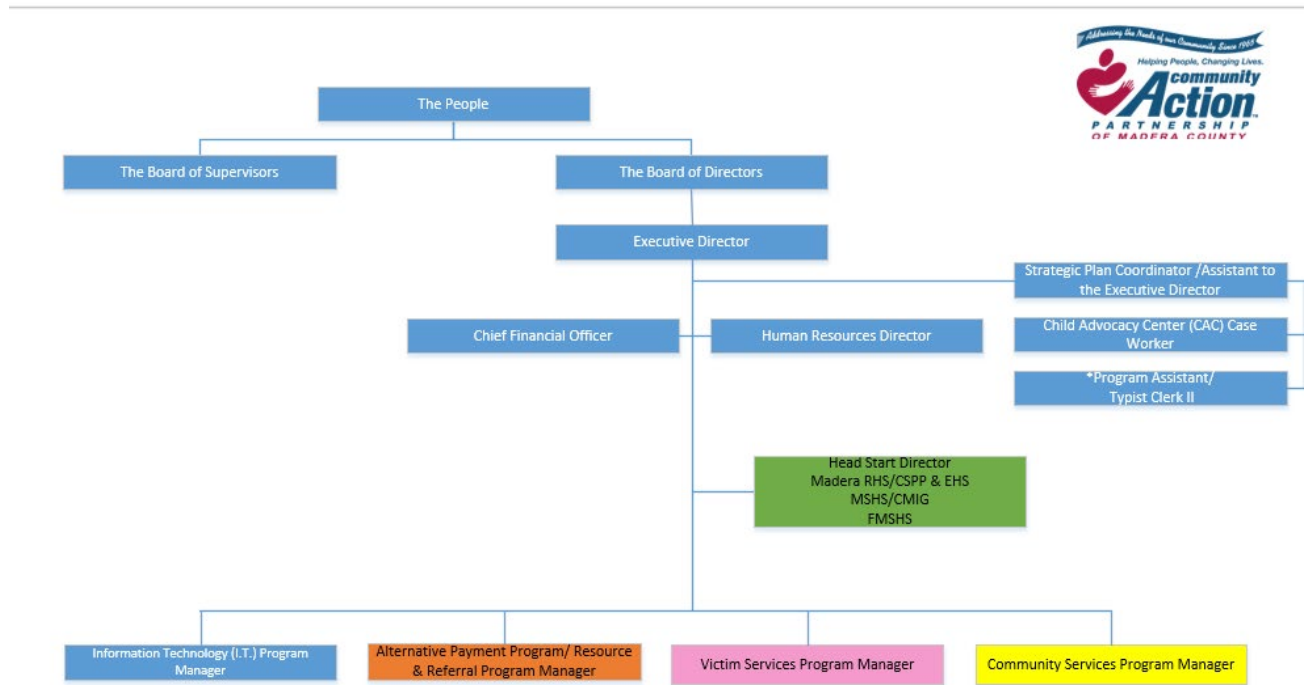
Objectives:

1. Improve Customer/Stakeholder Satisfaction
2. Increase Funding Opportunities
3. Increase Financial Accountability
4. Improve Processes
5. Improve Outreach
6. Improve Internal Communication
7. Increase Use of Technology
8. Improve External Communication
9. Increase Collaboration
10. Increase Diversity, Equity, and Inclusion Culture
11. Increase IT Infrastructure
12. Improve Employee Engagement
13. Improve Knowledge, Skills, and Abilities

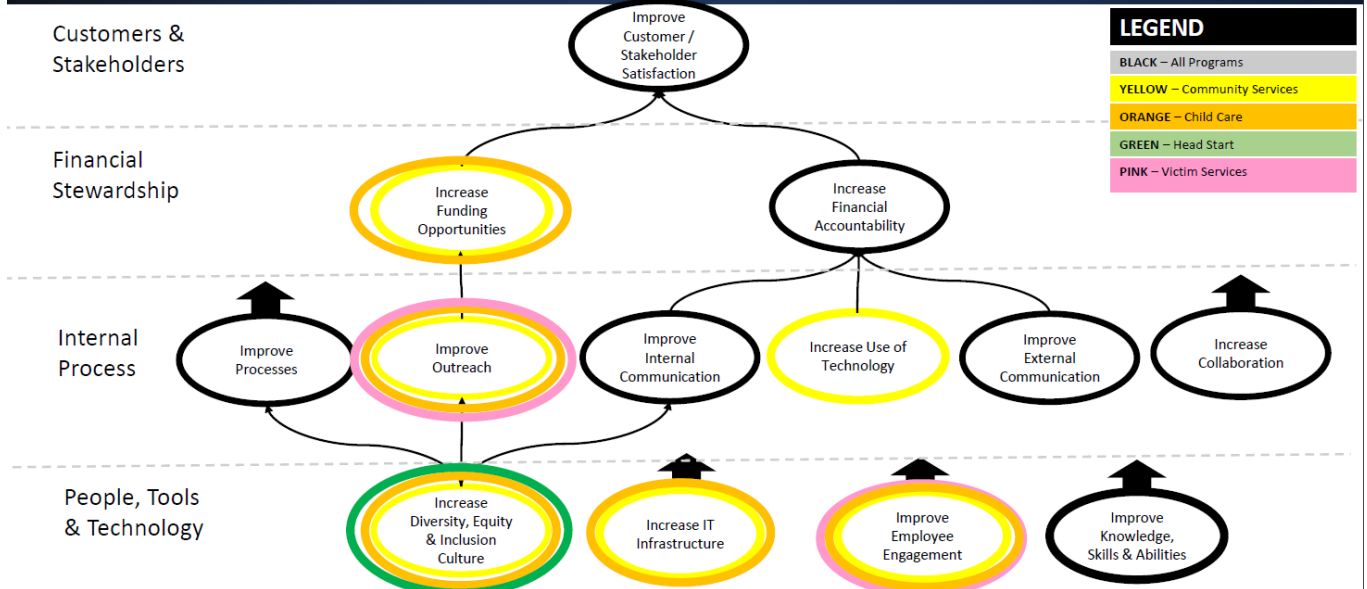
It is important to highlight the emphasis on the uniqueness each department, their day-to-day activities, and individual goals, objectives, initiatives, measures and its correlation at an agency wide level. Unlike CAPMC's first CAPQuest strategic plan, the 2023 – 2027 CAPQuest is a

multi-layer plan that on its face showcases an agency wide strategic plan but in a deeper dive will illustrate how each specific department and their daily activities directly correlate to the agency wide strategic plan in language relevant to each department. This was done to address the lack of understanding and disconnect between staff and the CAPQuest strategic plan. Staff will be able to identify the direct role they play in the agency’s strategic plan. Such concept was directly illustrated in the color coded CAPMC Agency Strategy Map below.

AGENCY STRUCTURE



CAPMC Agency Strategy Map with Program Objectives



Once the Strategy Development Phase was complete, departments entered the Implementation Development Phase where strategic initiatives and strategic performance measures were developed. Strategic performance measures track progress towards each objective’s intended outcome and add value to the metrics that are gathered to report results from day-to-day activities, or initiatives. Strategic performance measures are key to Results Oriented Management and Accountability (ROMA) implementation.

III. **DISCUSSION:**

- The Agency's first CAPQuest Strategic Plan was approved by the Board of Directors in December of 2009
- Since then, CAPMC has successfully implemented the CAPQuest 2010 – 2020 Strategic Plan with a final score of 93% completed initiatives
- 2023 – 2027 CAPQuest strategic planning process began in late 2021 and consisted of three major phases:
 - Assessment Phase
 - Strategy Development Phase
 - Implementation Development Phase
- Strategic Goals remained the same
- New objectives, initiatives, and measures have been developed
- Multi-layer plan – one main agency-wide map that can be dissected to reveal the correlation between agency-wide goals, objectives, initiatives, and measures and individual programmatic goals, objectives, initiatives, and measures
- Emphasis on the uniqueness of each department and the services provided to the community
 - Addresses the lack of understanding and disconnect between staff and the CAPQuest strategic plan
 - Staff will be able to identify the direct role they play in the agency's strategic plan
- Initiatives and measures to be electronically distributed before the Board of Directors meeting.
- Special thank you to Board Member Donald Holley for attending for his input during our Assessment Phase.

IV. **FINANCING:** N/A



Report to the Board of Directors

Agenda Item Number: E-5

Board of Directors Meeting for: January 12, 2023

Author: Daniel Seeto

DATE: December 2, 2022

TO: Board of Directors

FROM: Daniel Seeto, Chief Financial Officer

SUBJECT: Revision of CAPMC Personnel Policies and Procedures 603.09.01, *VACATION LEAVE ACCRUAL PAYOUT*

I. RECOMMENDATION:

Review and consider approving the revision of the Vacation Leave Accrual Payout Policy (603.09.01).

II. SUMMARY:

Management wants to grant additional access to cash outs of vacation leave accruals for employees by increasing the total hours eligible to be cashed out and by adding a second period for cash outs to take place. After review of the current policy, policies of other agencies, and 26 CFR 1.451-2(a), *Constructive Receipt of Income*, management concluded that material changes needed to be made to the 603.09.01.

III. DISCUSSION:

- A. Agency employees have undergone economic hardship over the past year due to the rapidly rising prices of basic necessities. Management wants employees to have access to more of their accrued balances to help alleviate burdens. This will also help reduce CAPMC's long-term liabilities.
- B. The IRS' *Constructive Receipt* tax rules dictate that when an employee is eligible to draw compensation from their accrued vacation balance, that income has already been constructively received, and therefore it must be included in said employee's gross income in the year where the option is available, whether or not the employee actually exercises the cash out option.
- C. In order for an employee's vacation accrual balance to not be classified as constructively received, the employee's control over receipt of income must be subject to substantial limitations or restrictions. CAPMC intends to fulfill this through two key limitations on options to cash out:
 1. The employee must make an irrevocable election to cash out vacation leave accrual balance substantially in advance (for 2023, January 31st, 2023, for all subsequent years, December 31st of the preceding year).
 2. Only vacation leave accrued during the year in which leave is cashed out may be cashed out.

- D. Employees will be able to cash out up to 80 hours of leave per year. The first cash out period will be April 30 and the second will be November 30 of each year.
- E. Since employees are subject to the restriction of only cashing out vacation leave accrued during the calendar year, at the April 30 cash out period the maximum hours available to cash out will be:

Years of Service	Max Cash Out Hours
1-4 Years	32.00
5-9 Years	40.00
10+ Years	40.00

For the November 30 cash out period, the maximum hours available to cash out will be:

Years of Service	Max Cash Out Hours
1-4 Years	80 less April cash out
5-9 Years	80 less April cash out
10+ Years	80 less April cash out

- F. Employees will not be able to opt out of their initial election.

IV. FINANCING:

No expenses are changed by this policy change as vacation and the related liability is accrued each payroll. The only potential change is to cash flow in an immaterial capacity.



Report to the Board of Directors

Agenda Item Number: E-6

Board of Directors Meeting for: January 12, 2023

Author: Leticia Murillo

DATE: January 12, 2023

TO: Board of Directors

FROM: Leticia Murillo, Child Care APP/R&R Program Manager

SUBJECT: Adopt a Resolution in order to certify the approval of the Governing Board to enter into transaction and subsequent amendments with the California Department of Social Services (CDSS) for the purpose of providing child care and development services and to authorize designated personnel to sign contract documents for Fiscal Year 2023-2024.

I. RECOMMENDATION:

Review and consider approving the resolution to authorize the Executive Director to sign California Department of Social Services (CDSS) contracts, subcontracts and subsequent amendments, as applicable.

II. SUMMARY:

CAPMC is requesting the Board adopt and approve the resolution to authorize the Executive Director to sign California Department of Social Services (CDSS) contracts, subcontracts and subsequent amendments, as applicable.

III. DISCUSSION:

CDSS is currently sending contracts to all delegates via-email; CAPMC's contracts for the 2023-2024 program year are:

- A. C2AP – Alternate Payment Stage 2
- B. C3AP – Alternate Payment Stage 3
- C. CAPP – Alternate Payment General
- D. CRRP – Child Care Resource & Referral
- E. CCIP – Child Care Initiative Project
- F. CHST – Child Care Health & Safety Training
- G. CMIG/CMSS – Migrant Program/Migrant Special Services; CAPMC is a sub-contractor agency to Stanislaus County Office of Education rather than a direct recipient.

IV. FINANCING:

Compliance with CDSS and the continued funding of Child Care and Development Division contracts with an estimate amount of \$ 11,042,286.00



BEFORE

THE COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
 OF THE COUNTY OF MADERA
 STATE OF CALIFORNIA

In the Matter of)
 State of California)
 Department of Social Services)

Resolution No. 2023-01
 Resolution to Authorize the
 Executive Director to sign
CDSS Contracts for FY2023-24

As Chairperson of Community Action Partnership of Madera County, Inc., Board of Directors, and acting on behalf of the entire Board of Directors. I authorize for the Executive Director of Community Action Partnership of Madera County, Inc. to enter into transactions and subsequent amendments with the California Department of Social Services (CDSS) for the purpose of providing child care and development services and to authorize designated personnel to sign contract documents for **Fiscal Year 2023-24**.

The person authorized as the official representative of Community Action Partnership of Madera County, Inc. to enter into Agreement, submit any amendments and provide additional information as may be required by the State, is the Executive Director of the Community Action Partnership of Madera County, Inc.

The Board of Directors passed the foregoing Resolution for the Community Action Partnership of Madera County, Inc. at a regular meeting held on **January 12, 2023** by the following vote:

Vote: _____ Ayes: _____
 Absent: _____ Noes: _____

 Eric LiCalsi, Board of Directors Chairperson

 Date

 ATTEST: Tyson Pogue, Secretary/Treasurer

 Date

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED NOVEMBER 30, 2022

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL% YTD	PROGRAM DESCRIPTION
CSBG 01/01/22 - 05/31/23 218	286,748.00	191,141.52	64.71%	66.66%	Large % of administrative costs to operate social services programs
CSBG DISCRETIONARY 06/15/22 - 05/31/23 217	31,000.00	31,000.00	41.67%	100.00%	Discretionary grant to serve community needs or increase agency capacity
CSBG CARES 2020 03/27/20 - 5/31/22 219	Inactive	Inactive	#VALUE!	#VALUE!	CARES funding to prevent, prepare for and respond to COVID-19 for CSBG clients
CSBG CARES DISCRETIONARY 03/27/20 - 5/31/22 251	Inactive	Inactive	#VALUE!	#VALUE!	CARES funding to prevent, prepare for and respond to COVID-19 for CSBG clients
HEAD START & CHILD DEVELOPMENT					
HEAD START REGIONAL 06/1/22 - 05/31/23 311/380	4,216,695.00	1,929,523.13	50.00%	45.76%	Provide HS services to low income preschool children and families
HEAD START T/TA 06/01/22 - 05/31/23 310	46,025.00	18,108.40	50.00%	39.34%	Provide training for staff and parents
EARLY HEAD START REGIONAL 06/01/22 - 05/31/23 312	625,664.00	307,655.37	50.00%	49.17%	Provide early HS services to 42 low income infant, toddlers and pregnant women
EARLY HEAD START T/TA 06/01/22 - 05/31/23 309	13,373.00	4,744.74	50.00%	35.48%	Provide training for staff and parents
MADERA STATE CSPP/RHS LAYERED 07/01/22 - 06/30/23 319	792,621.00	267,176.00	41.67%	33.71%	Provide child care services to HS preschool children and families
REGIONAL HEAD START - ARP AMERICAN RESCUE PLAN 04/01/2021 - 03/31/2023 814	344,592.00	315,961.75	83.33%	91.69%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
MADERA STATE CSPP/RHS - AB82 07/01/2022 - 06/30/2023 815	64,200.00	7,404.16	41.67%	11.53%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
REGIONAL HEAD START - CRRSA COVID RESPONSE & RELIEF SUPPLEMENT APPROPRIATIONS 04/01/2021 - 03/31/2023 818	86,679.00	83,066.33	83.33%	95.83%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
CHILD & ADULT CARE FOOD PROGRAM 10/01/22 - 09/30/23 390	513,902.00	57,613.22	16.67%	11.21%	Provide funds to serve hot meals to HS & state childcare children
MADERA MIGRANT HEAD START 03/01/22 - 02/28/23 321/362	5,632,943.00	3,948,988.93	75.00%	70.11%	Provide HS services to migrant and seasonal children and families
MADERA MIGRANT HS TRAINING 03/01/22 - 02/28/23 320	31,845.00	31,845.00	75.00%	100.00%	Provide training for staff and parents
MADERA MIGRANT CHILD CARE - PART YEAR 07/01/22 - 06/30/23 322/324	919,191.00	362,777.34	41.67%	39.47%	Provide child care services to migrant eligible infant and toddlers
MADERA MIGRANT CHILD CARE - SPECIALIZED SRV 07/01/22 - 06/30/23 325	137,096.00	60,228.27	41.67%	43.93%	Provide start up funding for supplies and staff to provide services to migrant eligible infant and toddlers

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED NOVEMBER 30, 2022**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL% YTD	PROGRAM DESCRIPTION
MADERA COUNTY QRIS 06/01/2021 - 06/30/2023 356	89,112.00	0.00	72.00%	0.00%	Provide HS services to low income preschool children and families
FRESNO HEAD START COVID ARP 04/01/2021 - 03/31/23 838	702,309.00	500,597.16	83.33%	71.28%	Provide funds to prevent, prepare in the Madera Migrant Child Care program
MADERA MIGRANT HEAD START - CRRSA COVID RESPONSE & RELIEF SUPPLEMENT APPROPRIATIONS 04/01/2021 - 03/31/2023 826	163,857.00	153,674.59	83.33%	93.79%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
MIGRANT HEAD START - ARP AMERICAN RESCUE PLAN 04/01/2021 - 03/31/2023 827	535,575.00	369,126.81	83.33%	68.92%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
FRESNO MIGRANT HEAD START 09/01/22 - 08/31/23 331	5,469,583.00	1,492,562.52	25.00%	27.29%	Provide HS services to to 519 migrant children and families
FRESNO MIGRANT HS -TRAINING 09/01/22 - 08/31/23 330	82,690.00	8,704.66	25.00%	10.53%	Provide training for staff and parents
FRESNO MIGRANT HEAD START CARES 09/01/22 - 08/31/23 831	141,154.00	89,641.09	25.00%	63.51%	Provide funds to prevent, prepare for and respond to COVID-19 in the Fresno Migrant Head Start
MADERA COUNTY QRIS 09/01/2020 - 06/30/2023 351	254,435.00	4,389.26	68.18%	1.73%	Provide HS services to low income preschool children and families
DSS STRENGTHENING FAMILIES 07/01/2022 - 06/30/2023 371	277,136.00	68,526.13	41.67%	24.73%	Provides training and education to parents to strengthen family relationships

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED NOVEMBER 30, 2022**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL% YTD	PROGRAM DESCRIPTION
RESOURCE & REFERRAL:					
CCDF-HEALTH & SAFETY 07/01/22 - 06/30/23 411	4,702.00	0.00	41.67%	0.00%	Training and supplies for child care providers
R & R GENERAL 07/01/22 - 06/30/22 401	203,554.00	89,023.61	41.67%	43.73%	Provide resources and referrals regarding child care and related issues
EMERGENCY CHILD CARE BRIDGE PROGRAM 07/01/21 - 06/30/23 407	394,276.00	183,699.64	70.83%	46.59%	Provide subsidized child care for eligible foster children
CHILD CARE INITIATIVE PROJECT 07/01/22 - 06/30/23 424	33,509.00	4,947.30	41.67%	14.76%	Recruiting and training child care providers for infants and toddlers
ALTERNATIVE PAYMENT 07/01/22 - 06/30/23 426/432	5,723,748.00	1,375,357.61	41.67%	24.03%	Provide subsidized child care for eligible families
**Note: This will start being used once the rollover is fully expended					
ALTERNATIVE PAYMENT 07/01/21 - 06/30/23 429	5,485,857.00	3,066,416.10	70.83%	55.90%	Provide subsidized child care for eligible families
**Note: Because of overlapping contract periods Fund 429 was predominantly used to account for this grant temporarily.					
ALTERNATIVE PAYMENT STAGE 2 07/01/22 - 06/30/23 427	1,548,494.00	455,701.02	41.67%	29.43%	Provide subsidized child care for eligible families
ALTERNATIVE PAYMENT STAGE 3 07/01/22 - 06/30/23 428	1,223,107.00	449,948.64	41.67%	36.79%	Provide subsidized child care for eligible families
CRRSA ONE TIME ONLY PROVIDER STIPENDS 04/01/20 - 06/30/22 440	Inactive	Inactive	#VALUE!	#VALUE!	Provide supplies and one-time stipend to child care providers through the Coronavirus Response and Relief Supplemental Appropriations Act
ALTERNATIVE PAYMENT AB131 ONE TIME ONLY PROVIDER STIPENDS 09/01/21 - 06/30/22 434	Inactive	Inactive	#VALUE!	#VALUE!	Provide one-time stipend to Child Care Providers in accordance with AB131
ECC-BRIDGE PROGRAM-CRRSA STIPEND 1 & 2 08/01/21 - 06/30/22 430	Inactive	Inactive	#VALUE!	#VALUE!	One-time funds to provide financial relief to assist child care providers with ongoing hardships
R&R CAFE STIPEND - ONE TIME 12/01/21 - 06/30/22 418	Inactive	Inactive	#VALUE!	#VALUE!	To provide incentives to parents and providers during workshops
CHILD CARE INITIATIVE PROJECT-EXPANSION CCDBG - US DEPT. OF HHS 2YR 08/01/21 - 07/31/23 410	304,849.00	6,227.62	66.67%	2.04%	One-time ARPA funding to R&Rs to support family child care providers affected by COVID-19

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED NOVEMBER 30, 2022

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
VICTIM SERVICES:					
RSVP/CALOES (10/01/22 - 09/30/23) 500	335,034.00	60,724.73	16.67%	18.12%	Assist victims of sexual assault
VICTIM WITNESS/CALOES (10/01/22 - 09/30/23) 501	316,881.00	51,508.59	16.67%	16.25%	Assist victims of crime
SHELTER-BASED DOMESTIC VIOLENCE (10/01/22 - 09/30/23) 533	537,587.00	77,504.25	16.67%	14.42%	Provide shelter services for domestic violence victims
DOM. VIO. MARRIAGE LICENSE (07/01/22 - 06/30/23) 502	22,000.00	0.00	41.67%	0.00%	Provides shelter and services to domestic violence victims
DOMESTIC VIOLENCE RESTITUTION (07/01/22 - 06/30/23) 504	4,000.00	0.00	41.67%	0.00%	Provides shelter and services to domestic violence victims
VSC DOMESTIC VIOLENCE GENERAL FUND (07/01/22 - 06/30/23) DONATIONS ONLY 507/525	2,000.00	81.01	41.67%	4.05%	Assist victims of domestic violence
VICTIM SERVICES CENTER FUND (07/01/22 - 06/30/23) DONATIONS ONLY 510	5,000.00	8,053.26	41.67%	161.07%	Assist with program operations for all Victim Services clients
UNSERVED/UNDERSERVED VICTIM ADVOCACY & OUTREACH (01/01/22 - 12/31/22) 508	163,177.00	143,356.68	91.67%	87.85%	Assist unserved/underserved, primarily Hispanic, victims of crime
TRANSITIONAL HOUSING (01/01/22 - 12/31/22) 531	126,807.00	112,213.14	91.67%	88.49%	Provide long-term shelter services for domestic violence and human trafficking victims
YOUTH AND SPECIALIZED SERVICES:					
MENTAL HEALTH FULL SERVICES (07/01/22 - 6/30/23) 607	Inactive	Inactive	#VALUE!	#VALUE!	Provides direct benefits for clients
CHILD ADVOCACY CENTER (07/01/22 - 6/30/23) 516	1,000.00	4,406.85	41.67%	440.69%	Provide child sexual assault interviews

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FOR THE PERIOD ENDED NOVEMBER 30, 2022

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
COMMUNITY SERVICES - EMERGENCY & OTHER SERVICES:					
E.C.I.P./LIHEAP (10/01/19 - 10/31/21) 203	Inactive	Inactive	#VALUE!	#VALUE!	Assistance for low income clients for energy bills and weatherization services
E.C.I.P./LIHEAP (11/01/20 - 12/31/22) 207	684,900.00	685,410.63	96.15%	100.07%	Assistance for low income clients for energy bills and weatherization services
E.C.I.P./LIHEAP (11/01/21 - 06/30/23) 208	523,726.00	300,194.64	65.00%	57.32%	Assistance for low income clients for energy bills and weatherization services
LIHEAP CARES (07/01/20 - 09/30/21) 234	Inactive	Inactive	#VALUE!	#VALUE!	Assistance for low income clients for energy bills impacted by COVID-19
LIHEAP ARPA (08/01/21 - 03/31/23) 270	728,183.00	420,158.42	80.00%	57.70%	Assistance for low income clients for energy bills impacted by COVID-19
FEMA 11/01/21 - 04/30/23 205	1,589.00	1,402.68	72.22%	88.27%	Administration of the FEMA program
FEMA (01/01/20 - 10/31/21) 235	Inactive	Inactive	#VALUE!	#VALUE!	Administration of the FEMA program
FEMA ARPA-R 11/01/21 - 04/30/23 210	4,910.00	987.49	72.22%	20.11%	Administration of the FEMA program
SENIOR MEAL - MADERA COUNTY (07/01/22 - 06/30/23) 237	43,734.00	9,889.18	41.67%	22.61%	Provides lunch meal program for seniors in eastern Madera County & Ranchos
MADERA CO. SENIOR MEAL HOME DELIVERY (07/01/22 - 12/31/22) 247	112,088.00	69,927.41	83.33%	62.39%	Provides meals for seniors in eastern Madera County & Ranchos due to COVID-19 restrictions
MADERA MENTAL HEALTH PROPERTY MGMT (07/01/22 - 06/30/23) 216	50,000.00	22,308.66	41.67%	44.62%	Provides property management services for the County of Madera Behavioral Health

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED NOVEMBER 30, 2022

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
COMMUNITY SERVICES - HOMELESS PROGRAMS:					
SHUNAMMITE PLACE (11/01/22 - 10/31/23) 224	581,016.00	34,910.79	8.33%	6.01%	Provides permanent supportive housing for homeless people with disabilities
CITY OF MADERA - CDBG (07/01/22 - 06/30/23) 231	20,000.00	3,250.76	41.67%	16.25%	Provides funding for Fresno-Madera Continuum of Care and homeless support
CITY OF MADERA - CDBG CARES (07/01/20 - 08/31/21) 244	Inactive	Inactive	#VALUE!	#VALUE!	Provides utility and rental assistance for clients within the City of Madera jurisdiction
CITY OF MADERA - CDBG CARES ROUND 2 (07/01/21 - 12/31/22) 255	122,322.19	24,611.35	94.44%	20.12%	Provides utility and rental assistance for clients within the City of Madera jurisdiction
CITY OF MADERA - CDBG CAPITAL PROJECT FUND (07/01/21 - 12/31/22) 271	345,027.19	1,735.50	94.44%	0.50%	Provides housing, supportive services, and landlord engagement activities
HOMELESS HOUSING, ASSISTANCE & PREVENTION (HHAP) BEHAVIORAL HEALTH (06/01/20 - 6/30/25) 246	411,434.00	389,272.76	49.18%	94.61%	Provides rental assistance and rapid rehousing, outreach and coordination, prevention and shelter diversion to permanent housing
HOMELESS HOUSING, ASSISTANCE & PREVENTION (HHAP-2) BEHAVIORAL HEALTH (12/01/21 - 06/30/23) 276	188,084.00	12,455.91	63.16%	6.62%	Provides rental assistance and rapid rehousing, outreach and coordination, prevention and shelter diversion to permanent housing
KAISER HOUSING FOR HEALTH (11/01/21 - 06/30/22) 248	Inactive	Inactive	#VALUE!	#VALUE!	Provides rental assistance to clients
KAISER INDIVIDUALIZED APPROACH (07/01/22 - 06/30/23) 249	95,000.00	36,834.39	41.67%	38.77%	Provides emergency shelter to clients
WESTCARE RAPID REHOUSING (03/01/21 - 12/31/22) 253	65,000.00	65,000.00	95.45%	100.00%	Provides rent, security deposits, utility deposits, and moving and storage costs for homeless clients
HOMELESS OUTREACH CCP AB109 (07/01/22 - 06/30/23) 272	244,931.00	99,684.12	41.67%	40.70%	Provides outreach workers to offer case management and resources to homeless or at-risk

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
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DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL% YTD	PROGRAM DESCRIPTION
CSBG 01/01/22 - 05/31/23 218	286,748.00	191,141.52	64.71%	66.66%	Large % of administrative costs to operate social services programs
CSBG DISCRETIONARY 06/15/22 - 05/31/23 217	31,000.00	31,000.00	41.67%	100.00%	Discretionary grant to serve community needs or increase agency capacity
CSBG CARES 2020 03/27/20 - 5/31/22 219	Inactive	Inactive	#VALUE!	#VALUE!	CARES funding to prevent, prepare for and respond to COVID-19 for CSBG clients
CSBG CARES DISCRETIONARY 03/27/20 - 5/31/22 251	Inactive	Inactive	#VALUE!	#VALUE!	CARES funding to prevent, prepare for and respond to COVID-19 for CSBG clients
HEAD START & CHILD DEVELOPMENT					
HEAD START REGIONAL 06/1/22 - 05/31/23 311/380	4,216,695.00	1,929,523.13	50.00%	45.76%	Provide HS services to low income preschool children and families
HEAD START T/TA 06/01/22 - 05/31/23 310	46,025.00	18,108.40	50.00%	39.34%	Provide training for staff and parents
EARLY HEAD START REGIONAL 06/01/22 - 05/31/23 312	625,664.00	307,655.37	50.00%	49.17%	Provide early HS services to 42 low income infant, toddlers and pregnant women
EARLY HEAD START T/TA 06/01/22 - 05/31/23 309	13,373.00	4,744.74	50.00%	35.48%	Provide training for staff and parents
MADERA STATE CSPP/RHS LAYERED 07/01/22 - 06/30/23 319	792,621.00	267,176.00	41.67%	33.71%	Provide child care services to HS preschool children and families
REGIONAL HEAD START - ARP AMERICAN RESCUE PLAN 04/01/2021 - 03/31/2023 814	344,592.00	315,961.75	83.33%	91.69%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
MADERA STATE CSPP/RHS - AB82 07/01/2022 - 06/30/2023 815	64,200.00	7,404.16	41.67%	11.53%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
REGIONAL HEAD START - CRRSA COVID RESPONSE & RELIEF SUPPLEMENT APPROPRIATIONS 04/01/2021 - 03/31/2023 818	86,679.00	83,066.33	83.33%	95.83%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
CHILD & ADULT CARE FOOD PROGRAM 10/01/22 - 09/30/23 390	513,902.00	57,613.22	16.67%	11.21%	Provide funds to serve hot meals to HS & state childcare children
MADERA MIGRANT HEAD START 03/01/22 - 02/28/23 321/362	5,632,943.00	3,948,988.93	75.00%	70.11%	Provide HS services to migrant and seasonal children and families
MADERA MIGRANT HS TRAINING 03/01/22 - 02/28/23 320	31,845.00	31,845.00	75.00%	100.00%	Provide training for staff and parents
MADERA MIGRANT CHILD CARE - PART YEAR 07/01/22 - 06/30/23 322/324	919,191.00	362,777.34	41.67%	39.47%	Provide child care services to migrant eligible infant and toddlers
MADERA MIGRANT CHILD CARE - SPECIALIZED SRV 07/01/22 - 06/30/23 325	137,096.00	60,228.27	41.67%	43.93%	Provide start up funding for supplies and staff to provide services to migrant eligible infant and toddlers

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MADERA COUNTY QRIS 06/01/2021 - 06/30/2023 356	89,112.00	0.00	72.00%	0.00%	Provide HS services to low income preschool children and families
FRESNO HEAD START COVID ARP 04/01/2021 - 03/31/23 838	702,309.00	500,597.16	83.33%	71.28%	Provide funds to prevent, prepare in the Madera Migrant Child Care program
MADERA MIGRANT HEAD START - CRRSA COVID RESPONSE & RELIEF SUPPLEMENT APPROPRIATIONS 04/01/2021 - 03/31/2023 826	163,857.00	153,674.59	83.33%	93.79%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
MIGRANT HEAD START - ARP AMERICAN RESCUE PLAN 04/01/2021 - 03/31/2023 827	535,575.00	369,126.81	83.33%	68.92%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
FRESNO MIGRANT HEAD START 09/01/22 - 08/31/23 331	5,469,583.00	1,492,562.52	25.00%	27.29%	Provide HS services to to 519 migrant children and families
FRESNO MIGRANT HS -TRAINING 09/01/22 - 08/31/23 330	82,690.00	8,704.66	25.00%	10.53%	Provide training for staff and parents
FRESNO MIGRANT HEAD START CARES 09/01/22 - 08/31/23 831	141,154.00	89,641.09	25.00%	63.51%	Provide funds to prevent, prepare for and respond to COVID-19 in the Fresno Migrant Head Start
MADERA COUNTY QRIS 09/01/2020 - 06/30/2023 351	254,435.00	4,389.26	68.18%	1.73%	Provide HS services to low income preschool children and families
DSS STRENGTHENING FAMILIES 07/01/2022 - 06/30/2023 371	277,136.00	68,526.13	41.67%	24.73%	Provides training and education to parents to strengthen family relationships

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
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ALTERNATIVE PAYMENT 07/01/22 - 06/30/23 426/432	5,723,748.00	1,375,357.61	41.67%	24.03%	Provide subsidized child care for eligible families
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CRRSA ONE TIME ONLY PROVIDER STIPENDS 04/01/20 - 06/30/22 440	Inactive	Inactive	#VALUE!	#VALUE!	Provide supplies and one-time stipend to child care providers through the Coronavirus Response and Relief Supplemental Appropriations Act
ALTERNATIVE PAYMENT AB131 ONE TIME ONLY PROVIDER STIPENDS 09/01/21 - 06/30/22 434	Inactive	Inactive	#VALUE!	#VALUE!	Provide one-time stipend to Child Care Providers in accordance with AB131
ECC-BRIDGE PROGRAM-CRRSA STIPEND 1 & 2 08/01/21 - 06/30/22 430	Inactive	Inactive	#VALUE!	#VALUE!	One-time funds to provide financial relief to assist child care providers with ongoing hardships
R&R CAFE STIPEND - ONE TIME 12/01/21 - 06/30/22 418	Inactive	Inactive	#VALUE!	#VALUE!	To provide incentives to parents and providers during workshops
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DOM. VIO. MARRIAGE LICENSE (07/01/22 - 06/30/23) 502	22,000.00	0.00	41.67%	0.00%	Provides shelter and services to domestic violence victims
DOMESTIC VIOLENCE RESTITUTION (07/01/22 - 06/30/23) 504	4,000.00	0.00	41.67%	0.00%	Provides shelter and services to domestic violence victims
VSC DOMESTIC VIOLENCE GENERAL FUND (07/01/22 - 06/30/23) DONATIONS ONLY 507/525	2,000.00	81.01	41.67%	4.05%	Assist victims of domestic violence
VICTIM SERVICES CENTER FUND (07/01/22 - 06/30/23) DONATIONS ONLY 510	5,000.00	8,053.26	41.67%	161.07%	Assist with program operations for all Victim Services clients
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YOUTH AND SPECIALIZED SERVICES:					
MENTAL HEALTH FULL SERVICES (07/01/22 - 6/30/23) 607	Inactive	Inactive	#VALUE!	#VALUE!	Provides direct benefits for clients
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E.C.I.P./LIHEAP (11/01/20 - 12/31/22) 207	684,900.00	685,410.63	96.15%	100.07%	Assistance for low income clients for energy bills and weatherization services
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FEMA ARPA-R 11/01/21 - 04/30/23 210	4,910.00	987.49	72.22%	20.11%	Administration of the FEMA program
SENIOR MEAL - MADERA COUNTY (07/01/22 - 06/30/23) 237	43,734.00	9,889.18	41.67%	22.61%	Provides lunch meal program for seniors in eastern Madera County & Ranchos
MADERA CO. SENIOR MEAL HOME DELIVERY (07/01/22 - 12/31/22) 247	112,088.00	69,927.41	83.33%	62.39%	Provides meals for seniors in eastern Madera County & Ranchos due to COVID-19 restrictions
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CITY OF MADERA - CDBG (07/01/22 - 06/30/23) 231	20,000.00	3,250.76	41.67%	16.25%	Provides funding for Fresno-Madera Continuum of Care and homeless support
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KAISER HOUSING FOR HEALTH (11/01/21 - 06/30/22) 248	Inactive	Inactive	#VALUE!	#VALUE!	Provides rental assistance to clients
KAISER INDIVIDUALIZED APPROACH (07/01/22 - 06/30/23) 249	95,000.00	36,834.39	41.67%	38.77%	Provides emergency shelter to clients
WESTCARE RAPID REHOUSING (03/01/21 - 12/31/22) 253	65,000.00	65,000.00	95.45%	100.00%	Provides rent, security deposits, utility deposits, and moving and storage costs for homeless clients
HOMELESS OUTREACH CCP AB109 (07/01/22 - 06/30/23) 272	244,931.00	99,684.12	41.67%	40.70%	Provides outreach workers to offer case management and resources to homeless or at-risk

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Consolidated Balance Sheet by Object October 31, 2022
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	<u>This Year</u>
Assets	
1113- CASH IN WESTAMERICA PAYROLL CK	2,641.28
1115- CASH IN WESTAMERICA MENTAL HEALTH	0.00
1116- CASH IN WESTAMERICA HEAD START MONEY MARKET	2,515.45
1117- CASH IN WESTAMERICA ACCTS PAYABLE CHECKING	(572,669.83)
1122- SAVINGS - WESTAMERICA	5,092,899.54
1130- PETTY CASH	707.72
1310- GRANTS RECEIVABLE	1,708,234.37
1320- ACCOUNTS RECEIVABLE	1,977.21
1322- A/R INTERSTATE ASSOC. - CHURCH OF GOD	1,403.62
1327- A/R-OTHER	0.00
1328- EMPLOYEE & TRAVEL ADVANCES	1,317.76
1329- ADVANCE CLEARING	8,199.86
1410- PREPAID EXPENSES	76,639.51
1420- SECURITY DEPOSITS	41,466.04
1421- WORKERS' COMP DEPOSIT	90,974.24
1450- INVENTORY	12,503.26
1512- EQUIPMENT	1,346,884.88
1513- VEHICLES	1,000,268.86
1514- BUILDINGS	4,364,110.45
1515- LAND IMPROVEMENTS	190,835.13
1516- BUILDING IMPROVEMENTS	334,226.98
1519- LAND	59,005.00
1522- ACC DEPR - EQUIPMENT	(986,989.00)
1523- ACC DEPR - VEHICLES	(796,555.67)
1524- ACC DEPR - BUILDINGS	(3,484,836.00)
1525- ACC DEPR - LAND IMPROVE.	(138,958.91)
1526- ACC DEPR - BUILDING IMPROVE.	(79,822.71)
Total Assets	8,276,979.04
Liabilities and Net Assets	
2101- ACCOUNTS PAYABLE	1,049,472.57
2111- ACCOUNTS PAYABLE - MANUAL	230,079.68
2112- ACCOUNTS PAY-FUNDING SOURCE	1,271.84
2115- A/P OTHERS	1,460.69
2121- ACCRUED PAYROLL	713,818.90
2122- ACCRUED VACATION	1,250,890.24
2123- ACCRUED PAYROLL - MANUAL	849.40
2211- FICA PAYABLE	233.68
2212- FICA-MED PAYABLE	54.64
2213- FIT PAYABLE	91.00
2215- SIT PAYABLE	73.72
2216- SDI PAYABLE	20.73

2217- SUI PAYABLE	0.00
2218- GARNISHMENTS PAYABLE	0.00
2220- WORKER'S COMP PAYABLE	83,029.03
2231- RETIREMENT PAYABLE-ER CONTRIB	471,836.06
2233- W/H RETIREMENT-ER403B BENEFIT	0.00
2244- KAISER MID20	11,390.58
2245- KAISER HIGH15	78,492.24
2248- KAISER LOW30	23,484.13
2252- SELF INSURANCE - LIFE & ADD	3,254.17
2253- VISION INSURANCE PAYABLE	3,087.98
2254- SELF INSURANCE - DENTAL	86,376.47
2255- UNION DUES & FEE PAYMENTS	27.22
2258- TELEMEDICINE	0.00
2260- MADERA RHS PARENT GROUPS	552.34
2262- FRESNO MHS PARENT GROUPS	2,130.16
2264- MCAC EMP FUND-UNIFICATION	64.15
2265- FRESNO - EDS - FUNDS	1,854.17
2266- R & R PROGRAM	6,077.88
2410- DEFERRED GRANT REVENUE	1,358,768.14
2415- RESERVE ACCOUNT	42,480.00
2420- OTHER DEFERRED REVENUE	9,927.13
Total Liabilities	<u>5,431,148.94</u>
3000- NET ASSETS W/O DONOR RESTRICTIONS	399,998.20
3050- NET ASSETS - BOARD DESIGNATED	560,000.00
3100- NET ASSETS - RESTRICTED FIXED ASSETS	1,679,570.49
Change in Net Assets	<u>206,261.41</u>
Total Net Assets	<u>2,845,830.10</u>
Total Liabilities and Net Assets	<u>8,276,979.04</u>

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COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC. Consolidated Balance Sheet by Object November 30, 2022

	<u>This Year</u>
Assets	
1113- CASH IN WESTAMERICA PAYROLL CK	4,793.26
1115- CASH IN WESTAMERICA MENTAL HEALTH	0.00
1116- CASH IN WESTAMERICA HEAD START MONEY MARKET	2,515.51
1117- CASH IN WESTAMERICA ACCTS PAYABLE CHECKING	(466,724.16)
1122- SAVINGS - WESTAMERICA	5,010,483.29
1130- PETTY CASH	707.72
1310- GRANTS RECEIVABLE	2,054,990.17
1320- ACCOUNTS RECEIVABLE	1,977.21
1322- A/R INTERSTATE ASSOC. - CHURCH OF GOD	1,417.05
1327- A/R-OTHER	0.00
1328- EMPLOYEE & TRAVEL ADVANCES	742.90
1329- ADVANCE CLEARING	8,230.73
1410- PREPAID EXPENSES	152,071.55
1420- SECURITY DEPOSITS	41,466.04
1421- WORKERS' COMP DEPOSIT	86,674.24
1450- INVENTORY	12,176.58
1512- EQUIPMENT	1,346,884.88
1513- VEHICLES	1,000,268.86
1514- BUILDINGS	4,364,110.45
1515- LAND IMPROVEMENTS	190,835.13
1516- BUILDING IMPROVEMENTS	334,226.98
1519- LAND	59,005.00
1522- ACC DEPR - EQUIPMENT	(986,989.00)
1523- ACC DEPR - VEHICLES	(796,555.67)
1524- ACC DEPR - BUILDINGS	(3,484,836.00)
1525- ACC DEPR - LAND IMPROVE.	(138,958.91)
1526- ACC DEPR - BUILDING IMPROVE.	(79,822.71)
Total Assets	8,719,691.10
Liabilities and Net Assets	
2101- ACCOUNTS PAYABLE	1,144,811.77
2111- ACCOUNTS PAYABLE - MANUAL	229,812.04
2112- ACCOUNTS PAY-FUNDING SOURCE	2,915.51
2115- A/P OTHERS	1,460.69
2121- ACCRUED PAYROLL	616,355.00
2122- ACCRUED VACATION	1,144,198.43
2123- ACCRUED PAYROLL - MANUAL	849.40
2211- FICA PAYABLE	0.00
2212- FICA-MED PAYABLE	0.00
2213- FIT PAYABLE	0.00
2215- SIT PAYABLE	0.00
2216- SDI PAYABLE	0.00

2217- SUI PAYABLE	0.00
2218- GARNISHMENTS PAYABLE	0.00
2220- WORKER'S COMP PAYABLE	85,158.90
2231- RETIREMENT PAYABLE-ER CONTRIB	535,983.37
2233- W/H RETIREMENT-ER403B BENEFIT	0.00
2244- KAISER MID20	11,526.64
2245- KAISER HIGH15	76,526.14
2248- KAISER LOW30	24,280.60
2252- SELF INSURANCE - LIFE & ADD	3,883.49
2253- VISION INSURANCE PAYABLE	3,148.44
2254- SELF INSURANCE - DENTAL	99,735.33
2255- UNION DUES & FEE PAYMENTS	43.81
2258- TELEMEDICINE	16.00
2260- MADERA RHS PARENT GROUPS	552.34
2262- FRESNO MHS PARENT GROUPS	2,130.16
2264- MCAC EMP FUND-UNIFICATION	64.15
2265- FRESNO - EDS - FUNDS	1,854.17
2266- R & R PROGRAM	6,077.88
2410- DEFERRED GRANT REVENUE	2,508,829.21
2415- RESERVE ACCOUNT	42,480.00
2420- OTHER DEFERRED REVENUE	9,927.13
Total Liabilities	<u>6,552,620.60</u>
3000- NET ASSETS W/O DONOR RESTRICTIONS	399,998.20
3050- NET ASSETS - BOARD DESIGNATED	560,000.00
3100- NET ASSETS - RESTRICTED FIXED ASSETS	1,679,570.49
Change in Net Assets	<u>(472,498.19)</u>
Total Net Assets	<u>2,167,070.50</u>
Total Liabilities and Net Assets	<u>8,719,691.10</u>

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COMMUNITY ACTION PARTERSHIP OF MADERA COUNTY, INC. Consolidated Revenue and Expense October 31, 2022

<u>Revenues</u>	<u>Year-To-Date</u>
4110- GRANT INCOME-FEDERAL	8,819,648.02
4120- GRANT INCOME-STATE	2,599,016.61
4130- GRANT INCOME-AREA	104,130.84
4140- FOOD	4,078.60
4210- DONATIONS	11,806.81
4220- IN KIND CONTRIBUTIONS	1,290,474.23
4310- CHILD CRE REVENUE	0.00
4320- INTEREST INCOME	648.58
4330- SALE OF ASSETS	0.00
4350- RENTAL INCOME	17,005.42
4370- MERCHANDISE SALES	277.00
4390- MISCELLANEOUS INCOME	1,020.24
4900- INDIRECT COST REIMBURSEMENT	880,264.53
Total Revenues	13,728,370.88

<u>Expenses</u>	
5010- SALARIES & WAGES	4,784,503.71
5012- DIRECTOR'S SALARY	29,002.68
5020- ACCRUED VACATION PAY	279,447.19
5112- HEALTH INSURANCE	417,552.72
5114- WORKER'S COMPENSATION	129,454.05
5116- PENSION	257,069.26
5122- FICA	372,153.54
5124- SUI	11,780.27
5125- DIRECTOR'S FRINGE	14,140.39
5130- ACCRUED VACATION FRINGE	17,198.46
6110- OFFICE SUPPLIES	35,946.35
6112- DATA PROCESSING SUPPLIES	114,200.83
6120- FOOD/KITCHEN SUPPLIES	0.00
6121- FOOD	244,373.74
6122- KITCHEN SUPPLIES	36,905.60
6130- PROGRAM SUPPLIES	189,895.89
6132- MEDICAL & DENTAL SUPPLIES	38,091.17
6134- INSTRUCTIONAL SUPPLIES	8,155.78
6140- CUSTODIAL SUPPLIES	55,503.19
6142- LINEN/LAUNDRY	196.00
6143- FURNISHINGS	31,137.20
6150- UNIFORM RENTAL/PURCHASE	0.00
6160- RESALE ITEMS	0.00
6170- POSTAGE & SHIPPING	8,226.04
6180- EQUIPMENT RENTAL	48,522.27
6181- EQUIPMENT MAINTENANCE	30,791.84
6210- CAPITAL EXPENDITURES > 50	0.00
6216- CAPITAL EXPENDITURES > \$1000	58,445.07
6221- EQUIPMENT OVER > \$5000	158,145.44
6232- BUILDING IMPROVEMENTS	1,472.97
6310- PRINTING & PUBLICATIONS	12,197.64

6312- ADVERTISING & PROMOTION	2,353.15
6320- TELEPHONE	234,692.72
6410- RENT	416,798.00
6420- UTILITIES/ DISPOSAL	181,098.57
6432- BUILDING REPAIRS/ MAINTENANCE	210,391.29
6433- GROUNDS MAINTENANCE	44,525.39
6436- PEST CONTROL	8,988.84
6437- BURGLAR & FIRE ALARM	8,423.44
6440- PROPERTY INSURANCE	10,902.80
6510- AUDIT	29,500.00
6520- CONSULTANTS	29,952.60
6522- CONSULTANT EXPENSES	1,706.56
6524- CONTRACTS	282,033.77
6530- LEGAL	21,587.50
6540- CUSTODIAL SERVICES	24,911.00
6555- MEDICAL SCREENING/DEAT/STAFF	3,275.00
6610- GAS & OIL	20,297.28
6620- VEHICLE INSURANCE	12,726.61
6630- VEHICLE LICENSE & FEES	0.00
6640- VEHICLE REPAIR & MAINTENANCE	14,018.71
6712- STAFF TRAVEL-LOCAL	9,410.50
6714- STAFF TRAVEL-OUT OF AREA	22,111.95
6722- PER DIEM - STAFF	2,183.00
6730- VOLUNTEER TRAVEL	2,247.50
6742- TRAINING - STAFF	83,880.81
6744- TRAINING - VOLUNTEER	5,320.00
6745- TRAINING - PARTICIPANT/CLIENTS	0.00
6810- BANK CHARGES	1,939.03
6832- LIABILITY INSURANCE	905.99
6834- STUDENT ACTIVITY INSURANCE	1,296.90
6840- PROPERTY TAXES	(1,920.11)
6850- FEES & LICENSES	21,289.13
6851- CPR FEES	585.00
6852- FINGERPRINT	3,732.25
6875- EMPLOYEE HEALTH & WELFARE COSTS	13,238.84
7110- PARENT ACTIVITIES	840.04
7111- PARENT MILEAGE	77.81
7112- PARENT INVOLVEMENT	809.18
7114- PC ALLOWANCE	2,355.00
7116- POLICY COUNCIL FOOD ALLOWANCE	208.46
7210- TRANSPORTATION VOUCHERS	266.07
7224- CLIENT RENT	185,436.37
7226- CLIENT LODGING/SHELTER	115,704.13
7230- CLIENT FOOD	2,742.43
7232- FOOD VOUCHERS	100.00
7240- DIRECT BENEFITS	1,933,917.91
7245- DIRECT BENEFITS - STATE	0.00
7250- FURNACE REPAIRS/REPLACEMENT	0.00
8110- IN KIND SALARIES	865,853.58
8120- IN KIND RENT	156,064.65
8130- IN KIND - OTHER	268,556.00
9010- INDIRECT COST ALLOCATION	880,264.53
Total Expenses	<u>13,522,109.47</u>
Excess Revenue Over (Under) Expenditures	<u>206,261.41</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED DECEMBER 31, 2022

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL% YTD	PROGRAM DESCRIPTION
CSBG 01/01/22 - 05/31/23 218	286,748.00	213,579.28	70.59%	74.48%	Large % of administrative costs to operate social services programs
CSBG DISCRETIONARY 06/15/22 - 05/31/23 217	31,000.00	31,000.00	50.00%	100.00%	Discretionary grant to serve community needs or increase agency capacity
CSBG CARES 2020 03/27/20 - 5/31/22 219	Inactive	Inactive	#VALUE!	#VALUE!	CARES funding to prevent, prepare for and respond to COVID-19 for CSBG clients
CSBG CARES DISCRETIONARY 03/27/20 - 5/31/22 251	Inactive	Inactive	#VALUE!	#VALUE!	CARES funding to prevent, prepare for and respond to COVID-19 for CSBG clients
HEAD START & CHILD DEVELOPMENT					
HEAD START REGIONAL 06/1/22 - 05/31/23 311/380	4,216,695.00	2,356,603.24	58.33%	55.89%	Provide HS services to low income preschool children and families
HEAD START T/TA 06/01/22 - 05/31/23 310	46,025.00	18,531.00	58.33%	40.26%	Provide training for staff and parents
EARLY HEAD START REGIONAL 06/01/22 - 05/31/23 312	625,664.00	351,377.95	58.33%	56.16%	Provide early HS services to 42 low income infant, toddlers and pregnant women
EARLY HEAD START T/TA 06/01/22 - 05/31/23 309	13,373.00	5,519.74	58.33%	41.28%	Provide training for staff and parents
MADERA STATE CSPP/RHS LAYERED 07/01/22 - 06/30/23 319	792,621.00	267,176.00	50.00%	33.71%	Provide child care services to HS preschool children and families
REGIONAL HEAD START - ARP AMERICAN RESCUE PLAN 04/01/2021 - 03/31/2023 814	344,592.00	316,173.15	87.50%	91.75%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
MADERA STATE CSPP/RHS - AB82 07/01/2022 - 06/30/2023 815	64,200.00	7,404.16	50.00%	11.53%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
REGIONAL HEAD START - CRRSA COVID RESPONSE & RELIEF SUPPLEMENT APPROPRIATIONS 04/01/2021 - 03/31/2023 818	86,679.00	86,111.23	87.50%	99.34%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
CHILD & ADULT CARE FOOD PROGRAM 10/01/22 - 09/30/23 390	513,902.00	110,325.19	25.00%	21.47%	Provide funds to serve hot meals to HS & state childcare children
MADERA MIGRANT HEAD START 03/01/22 - 02/28/23 321/362	5,632,943.00	4,272,768.25	83.33%	75.85%	Provide HS services to migrant and seasonal children and families
MADERA MIGRANT HS TRAINING 03/01/22 - 02/28/23 320	31,845.00	31,914.68	83.33%	100.22%	Provide training for staff and parents
MADERA MIGRANT CHILD CARE - PART YEAR 07/01/22 - 06/30/23 322/324	919,191.00	473,932.32	50.00%	51.56%	Provide child care services to migrant eligible infant and toddlers
MADERA MIGRANT CHILD CARE - SPECIALIZED SRV 07/01/22 - 06/30/23 325	137,096.00	70,998.15	50.00%	51.79%	Provide start up funding for supplies and staff to provide services to migrant eligible infant and toddlers

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED DECEMBER 31, 2022

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
MADERA COUNTY QRIS 06/01/2021 - 06/30/2023 356	89,112.00	0.00	76.00%	0.00%	Provide HS services to low income preschool children and families
FRESNO HEAD START COVID ARP 04/01/2021 - 03/31/23 838	702,309.00	500,597.16	87.50%	71.28%	Provide funds to prevent, prepare in the Madera Migrant Child Care program
MADERA MIGRANT HEAD START - CRRSA COVID RESPONSE & RELIEF SUPPLEMENT APPROPRIATIONS 04/01/2021 - 03/31/2023 826	163,857.00	158,412.12	87.50%	96.68%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
MIGRANT HEAD START - ARP AMERICAN RESCUE PLAN 04/01/2021 - 03/31/2023 827	535,575.00	384,892.78	87.50%	71.87%	Provide funds to continue supporting children, families, staff and respond to Covid19 in the Head Start program
FRESNO MIGRANT HEAD START 09/01/22 - 08/31/23 331	5,469,583.00	1,656,434.45	33.33%	30.28%	Provide HS services to to 519 migrant children and families
FRESNO MIGRANT HS -TRAINING 09/01/22 - 08/31/23 330	82,690.00	9,089.50	33.33%	10.99%	Provide training for staff and parents
FRESNO MIGRANT HEAD START CARES 09/01/22 - 08/31/23 831	141,154.00	89,681.08	33.33%	63.53%	Provide funds to prevent, prepare for and respond to COVID-19 in the Fresno Migrant Head Start
MADERA COUNTY QRIS 09/01/2020 - 06/30/2023 351	254,435.00	4,389.26	72.73%	1.73%	Provide HS services to low income preschool children and families
DSS STRENGTHENING FAMILIES 07/01/2022 - 06/30/2023 371	277,136.00	82,756.96	50.00%	29.86%	Provides training and education to parents to strengthen family relationships

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED DECEMBER 31, 2022**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL% YTD	PROGRAM DESCRIPTION
RESOURCE & REFERRAL:					
CCDF-HEALTH & SAFETY 07/01/22 - 06/30/23 411	4,702.00	0.00	50.00%	0.00%	Training and supplies for child care providers
R & R GENERAL 07/01/22 - 06/30/22 401	203,554.00	103,708.61	50.00%	50.95%	Provide resources and referrals regarding child care and related issues
EMERGENCY CHILD CARE BRIDGE PROGRAM 07/01/21 - 06/30/23 407	394,276.00	194,449.24	75.00%	49.32%	Provide subsidized child care for eligible foster children
CHILD CARE INITIATIVE PROJECT 07/01/22 - 06/30/23 424	33,509.00	5,784.26	50.00%	17.26%	Recruiting and training child care providers for infants and toddlers
ALTERNATIVE PAYMENT 07/01/22 - 06/30/23 426/432	5,723,748.00	1,715,488.12	50.00%	29.97%	Provide subsidized child care for eligible families
**Note: This will start being used once the rollover is fully expended					
ALTERNATIVE PAYMENT 07/01/21 - 06/30/23 429	5,485,857.00	3,066,416.10	75.00%	55.90%	Provide subsidized child care for eligible families
**Note: Because of overlapping contract periods Fund 429 was predominantly used to account for this grant temporarily.					
ALTERNATIVE PAYMENT STAGE 2 07/01/22 - 06/30/23 427	1,548,494.00	551,177.67	50.00%	35.59%	Provide subsidized child care for eligible families
ALTERNATIVE PAYMENT STAGE 3 07/01/22 - 06/30/23 428	1,223,107.00	560,961.02	50.00%	45.86%	Provide subsidized child care for eligible families
CRRSA ONE TIME ONLY PROVIDER STIPENDS 04/01/20 - 06/30/22 440	Inactive	Inactive	#VALUE!	#VALUE!	Provide supplies and one-time stipend to child care providers through the Coronavirus Response and Relief Supplemental Appropriations Act
ALTERNATIVE PAYMENT AB131 ONE TIME ONLY PROVIDER STIPENDS 09/01/21 - 06/30/22 434	Inactive	Inactive	#VALUE!	#VALUE!	Provide one-time stipend to Child Care Providers in accordance with AB131
ECC-BRIDGE PROGRAM-CRRSA STIPEND 1 & 2 08/01/21 - 06/30/22 430	Inactive	Inactive	#VALUE!	#VALUE!	One-time funds to provide financial relief to assist child care providers with ongoing hardships
R&R CAFE STIPEND - ONE TIME 12/01/21 - 06/30/22 418	Inactive	Inactive	#VALUE!	#VALUE!	To provide incentives to parents and providers during workshops
CHILD CARE INITIATIVE PROJECT-EXPANSION CCDBG - US DEPT. OF HHS 2YR 08/01/21 - 07/31/23 410	304,849.00	2,727.62	70.83%	0.89%	One-time ARPA funding to R&Rs to support family child care providers affected by COVID-19

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED DECEMBER 31, 2022

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
VICTIM SERVICES:					
RSVP/CALOES (10/01/22 - 09/30/23) 500	335,034.00	90,357.12	25.00%	26.97%	Assist victims of sexual assault
VICTIM WITNESS/CALOES (10/01/22 - 09/30/23) 501	316,881.00	85,101.04	25.00%	26.86%	Assist victims of crime
SHELTER-BASED DOMESTIC VIOLENCE (10/01/22 - 09/30/23) 533	537,587.00	111,815.08	25.00%	20.80%	Provide shelter services for domestic violence victims
DOM. VIO. MARRIAGE LICENSE (07/01/22 - 06/30/23) 502	22,000.00	0.00	50.00%	0.00%	Provides shelter and services to domestic violence victims
DOMESTIC VIOLENCE RESTITUTION (07/01/22 - 06/30/23) 504	4,000.00	0.00	50.00%	0.00%	Provides shelter and services to domestic violence victims
VSC DOMESTIC VIOLENCE GENERAL FUND (07/01/22 - 06/30/23) DONATIONS ONLY 507/525	2,000.00	81.01	50.00%	4.05%	Assist victims of domestic violence
VICTIM SERVICES CENTER FUND (07/01/22 - 06/30/23) DONATIONS ONLY 510	5,000.00	8,053.26	50.00%	161.07%	Assist with program operations for all Victim Services clients
UNSERVED/UNDERSERVED VICTIM ADVOCACY & OUTREACH (01/01/22 - 12/31/22) 508	163,177.00	159,700.08	100.00%	97.87%	Assist unserved/underserved, primarily Hispanic, victims of crime
TRANSITIONAL HOUSING (01/01/22 - 12/31/22) 531	126,807.00	121,467.57	100.00%	95.79%	Provide long-term shelter services for domestic violence and human trafficking victims
YOUTH AND SPECIALIZED SERVICES:					
MENTAL HEALTH FULL SERVICES (07/01/22 - 6/30/23) 607	Inactive	Inactive	#VALUE!	#VALUE!	Provides direct benefits for clients
CHILD ADVOCACY CENTER (07/01/22 - 6/30/23) 516	30,000.00	26,293.06	50.00%	87.64%	Provide child sexual assault interviews

**COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED DECEMBER 31, 2022**

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
COMMUNITY SERVICES - EMERGENCY & OTHER SERVICES:					
E.C.I.P./LIHEAP (10/01/19 - 10/31/21) 203	Inactive	Inactive	#VALUE!	#VALUE!	Assistance for low income clients for energy bills and weatherization services
E.C.I.P./LIHEAP (11/01/20 - 12/31/22) 207	684,900.00	685,413.33	100.00%	100.07%	Assistance for low income clients for energy bills and weatherization services
E.C.I.P./LIHEAP (11/01/21 - 06/30/23) 208	523,726.00	413,076.04	70.00%	78.87%	Assistance for low income clients for energy bills and weatherization services
LIHEAP CARES (07/01/20 - 09/30/21) 234	Inactive	Inactive	#VALUE!	#VALUE!	Assistance for low income clients for energy bills impacted by COVID-19
LIHEAP ARPA (08/01/21 - 03/31/23) 270	728,183.00	420,781.06	85.00%	57.79%	Assistance for low income clients for energy bills impacted by COVID-19
FEMA 11/01/21 - 04/30/23 205	1,589.00	1,541.21	77.78%	96.99%	Administration of the FEMA program
FEMA (01/01/20 - 10/31/21) 235	Inactive	Inactive	#VALUE!	#VALUE!	Administration of the FEMA program
FEMA ARPA-R 11/01/21 - 04/30/23 210	4,910.00	1,003.79	77.78%	20.44%	Administration of the FEMA program
SENIOR MEAL - MADERA COUNTY (07/01/22 - 06/30/23) 237	43,734.00	11,758.53	50.00%	26.89%	Provides lunch meal program for seniors in eastern Madera County & Ranchos
MADERA CO. SENIOR MEAL HOME DELIVERY (07/01/22 - 12/31/22) 247	112,088.00	83,830.96	100.00%	74.79%	Provides meals for seniors in eastern Madera County & Ranchos due to COVID-19 restrictions
MADERA MENTAL HEALTH PROPERTY MGMT (07/01/22 - 06/30/23) 216	50,000.00	23,522.67	50.00%	47.05%	Provides property management services for the County of Madera Behavioral Health

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.
FISCAL EXPENDITURE REPORT
FOR THE PERIOD ENDED DECEMBER 31, 2022

DEPARTMENT/ PROGRAM TITLE	AMOUNT FUNDED	FUNDS SPENT YTD	BUDGET % YTD	ACTUAL % YTD	PROGRAM DESCRIPTION
COMMUNITY SERVICES - HOMELESS PROGRAMS:					
SHUNAMMITE PLACE (11/01/22 - 10/31/23) 224	581,016.00	89,622.41	16.67%	15.43%	Provides permanent supportive housing for homeless people with disabilities
CITY OF MADERA - CDBG (07/01/22 - 06/30/23) 231	20,000.00	3,516.99	50.00%	17.58%	Provides funding for Fresno-Madera Continuum of Care and homeless support
CITY OF MADERA - CDBG CARES (07/01/20 - 08/31/21) 244	Inactive	Inactive	#VALUE!	#VALUE!	Provides utility and rental assistance for clients within the City of Madera jurisdiction
CITY OF MADERA - CDBG CARES ROUND 2 (07/01/21 - 12/31/22) 255	122,322.19	24,714.89	100.00%	20.20%	Provides utility and rental assistance for clients within the City of Madera jurisdiction
CITY OF MADERA - CDBG CAPITAL PROJECT FUND (07/01/21 - 12/31/22) 271	345,027.19	2,214.76	100.00%	0.64%	Provides housing, supportive services, and landlord engagement activities
HOMELESS HOUSING, ASSISTANCE & PREVENTION (HHAP) BEHAVIORAL HEALTH (06/01/20 - 6/30/25) 246	411,434.00	395,208.89	50.82%	96.06%	Provides rental assistance and rapid rehousing, outreach and coordination, prevention and shelter diversion to permanent housing
HOMELESS HOUSING, ASSISTANCE & PREVENTION (HHAP-2) BEHAVIORAL HEALTH (12/01/21 - 06/30/23) 276	188,084.00	13,718.85	68.42%	7.29%	Provides rental assistance and rapid rehousing, outreach and coordination, prevention and shelter diversion to permanent housing
KAISER HOUSING FOR HEALTH (11/01/21 - 06/30/22) 248	Inactive	Inactive	#VALUE!	#VALUE!	Provides rental assistance to clients
KAISER INDIVIDUALIZED APPROACH (07/01/22 - 06/30/23) 249	95,000.00	43,195.80	50.00%	45.47%	Provides emergency shelter to clients
WESTCARE RAPID REHOUSING (03/01/21 - 12/31/22) 253	65,000.00	65,000.00	100.00%	100.00%	Provides rent, security deposits, utility deposits, and moving and storage costs for homeless clients
HOMELESS OUTREACH CCP AB109 (07/01/22 - 06/30/23) 272	244,931.00	133,428.19	50.00%	54.48%	Provides outreach workers to offer case management and resources to homeless or at-risk

**Fiscal Year July 22- June 23
OCTOBER 31, 2022**

426 ALT. PYMT. - GENERAL - FEDERAL	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4110- GRANT INCOME-FEDERAL	3,559,887.00	188,719.03	764,586.77	0.00	(0.21)	0.00	764,586.77	2,795,300.23
4120- GRANT INCOME-STATE	2,163,861.00	142,366.98	576,793.54	0.00	(0.27)	0.00	576,793.54	1,587,067.46
Total Revenues	5,723,748.00	331,086.01	1,341,380.31	0.00	(0.23)	0.00	1,341,380.31	4,382,367.69
EXPENSES								
5010- SALARIES & WAGES	321,564.00	25,330.61	69,876.77	0.00	0.22	0.00	69,876.77	251,687.23
5020- ACCRUED VACATION PAY	18,030.00	1,221.31	3,785.98	0.00	0.21	0.00	3,785.98	14,244.02
Total Salaries	339,594.00	26,551.92	73,662.75	0.00	0.22	0.00	73,662.75	265,931.25
5112- HEALTH INSURANCE	38,391.00	1,492.14	5,888.50	0.00	0.15	0.00	5,888.50	32,502.50
5114- WORKER'S COMPENSATION	1,629.00	103.11	283.54	0.00	0.17	0.00	283.54	1,345.46
5116- PENSION	13,939.00	988.69	2,733.29	0.00	0.20	0.00	2,733.29	11,205.71
5122- FICA	26,488.00	1,957.15	5,383.91	0.00	0.20	0.00	5,383.91	21,104.09
5124- SUI	2,499.00	0.00	131.87	0.00	0.05	0.00	131.87	2,367.13
5130- ACCRUED VACATION FICA	421.00	53.82	102.18	0.00	0.24	0.00	102.18	318.82
Fringe Benefits	83,367.00	4,594.91	14,523.29	0.00	0.17	0.00	14,523.29	68,843.71
6110- OFFICE SUPPLIES	8,680.00	0.00	0.00	0.00	0.00	0.00	0.00	8,680.00
6112- DATA PROCESSING SUPPLIES	11,000.00	120.08	1,064.07	0.00	0.10	427.63	1,491.70	9,508.30
6130- PROGRAM SUPPLIES	2,700.00	0.00	1,698.22	0.00	0.63	0.00	1,698.22	1,001.78
6143- FURNISHINGS	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6170- POSTAGE & SHIPPING	4,700.00	188.56	689.20	0.00	0.15	0.00	689.20	4,010.80
Supplies	27,580.00	308.64	3,451.49	0.00	0.13	427.63	3,879.12	23,700.88
6180- EQUIPMENT RENTAL	3,910.00	286.60	1,175.45	0.00	0.30	0.00	1,175.45	2,734.55
6181- EQUIPMENT MAINTENANCE	2,046.00	224.45	329.18	0.00	0.16	0.00	329.18	1,716.82
6310- PRINTING & PUBLICATIONS	1,190.00	0.00	0.00	0.00	0.00	0.00	0.00	1,190.00
6312- ADVERTISING & PROMOTION	1,240.00	0.00	0.00	0.00	0.00	0.00	0.00	1,240.00
6320- TELEPHONE	6,844.00	95.65	347.18	0.00	0.05	0.00	347.18	6,496.82
6410- RENT	33,865.00	2,857.73	11,359.52	0.00	0.34	0.00	11,359.52	22,505.48
6420- UTILITIES/ DISPOSAL	9,000.00	509.48	2,453.12	0.00	0.27	0.00	2,453.12	6,546.88
6432- BUILDING REPAIRS/ MAINTENANCE	6,050.00	0.00	0.00	0.00	0.00	0.00	0.00	6,050.00
6436- PEST CONTROL	6.00	0.00	0.59	0.00	0.10	0.00	0.59	5.41
6437- BURGLAR & FIRE ALARM	10.00	0.70	0.70	0.00	0.07	0.00	0.70	9.30
6440- PROPERTY INSURANCE	758.00	0.00	108.17	0.00	0.14	0.00	108.17	649.83
6520- CONSULTANTS	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00	1,400.00
6530- LEGAL	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
6555- MEDICAL SCREENING/DEAT/STAFF	690.00	0.00	0.00	0.00	0.00	0.00	0.00	690.00
6610- GAS & OIL	62.00	0.00	0.00	0.00	0.00	0.00	0.00	62.00
6620- VEHICLE INSURANCE	62.00	0.00	37.72	0.00	0.61	0.00	37.72	24.28
6640- VEHICLE REPAIR & MAINTENANCE	61.00	9.40	94.78	0.00	1.55	0.00	94.78	(33.78)
6712- STAFF TRAVEL-LOCAL	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
6714- STAFF TRAVEL-OUT OF AREA	200.00	157.74	157.74	0.00	0.79	0.00	157.74	42.26
6722- PER DIEM - STAFF	10.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00
6742- TRAINING - STAFF	1,958.00	31.83	950.13	0.00	0.49	0.00	950.13	1,007.87
6840- PROPERTY TAXES	124.00	0.00	0.00	0.00	0.00	0.00	0.00	124.00
6850- FEES & LICENSES	2,480.00	0.00	80.70	0.00	0.03	0.00	80.70	2,399.30
6852- FINGERPRINT	186.00	0.00	0.00	0.00	0.00	0.00	0.00	186.00
6875- EMPLOYEE HEALTH & WELFARE	447.00	0.00	139.16	0.00	0.31	0.00	139.16	307.84
Total Other & Services	73,699.00	4,173.58	17,234.14	0.00	0.23	0.00	17,234.14	56,464.86
Equipment & Bldg Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7240- DIRECT BENEFITS	4,722,092.00	267,307.50	1,120,624.49	0.00	0.24	0.00	1,120,624.49	3,601,467.51
Direct Benefits	4,722,092.00	267,307.50	1,120,624.49	0.00	0.24	0.00	1,120,624.49	3,601,467.51
9010- INDIRECT COST ALLOCATION	477,416.00	27,615.79	111,884.15	0.00	0.23	0.00	111,884.15	365,531.85
TOTAL EXPENSES	5,723,748.00	330,552.34	1,341,380.31	0.00	0.23	427.63	1,341,807.94	4,381,940.06
Excess Revenue Over (Under) Expenditures	0.00	533.67	0.00	0.00	0.00	(427.63)	(427.63)	427.63

**Fiscal Year July 22- June 23
OCTOBER 31, 2022**

<u>427 ALT. PYMT. PROG. STG 2 - FEDERAL</u>	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual October 31, 2022</u>	<u>YTD Budget October 31, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
Revenues								
4110- GRANT INCOME-FEDERAL	583,634.00	25,772.89	115,824.46	0.00	(0.20)	0.00	115,824.46	467,809.54
4120- GRANT INCOME-STATE	964,860.00	73,353.60	329,654.20	0.00	(0.34)	0.00	329,654.20	635,205.80
Total Revenues	1,548,494.00	99,126.49	445,478.66	0.00	(0.29)	0.00	445,478.66	1,103,015.34
EXPENSES								
5010- SALARIES & WAGES	101,285.00	7,100.83	22,228.34	0.00	0.22	0.00	22,228.34	79,056.66
5020- ACCRUED VACATION PAY	3,245.00	299.03	988.78	0.00	0.30	0.00	988.78	2,256.22
Total Salaries	104,530.00	7,399.86	23,217.12	0.00	0.22	0.00	23,217.12	81,312.88
5112- HEALTH INSURANCE	6,838.00	298.51	1,457.39	0.00	0.21	0.00	1,457.39	5,380.61
5114- WORKER'S COMPENSATION	743.00	28.72	90.02	0.00	0.12	0.00	90.02	652.98
5116- PENSION	3,190.00	284.51	879.86	0.00	0.28	0.00	879.86	2,310.14
5122- FICA	4,110.00	545.50	1,710.41	0.00	0.42	0.00	1,710.41	2,399.59
5124- SUI	1,164.00	0.00	131.89	0.00	0.11	0.00	131.89	1,032.11
5130- ACCRUED VACATION FICA	121.00	15.62	47.73	0.00	0.39	0.00	47.73	73.27
Fringe Benefits	16,166.00	1,172.86	4,317.30	0.00	0.27	0.00	4,317.30	11,848.70
6110- OFFICE SUPPLIES	800.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00
6112- DATA PROCESSING SUPPLIES	800.00	96.63	543.35	0.00	0.68	120.80	664.15	135.85
6130- PROGRAM SUPPLIES	900.00	0.00	456.24	0.00	0.51	0.00	456.24	443.76
6143- FURNISHINGS	300.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
6170- POSTAGE & SHIPPING	507.00	175.99	637.29	0.00	1.26	0.00	637.29	(130.29)
Supplies	3,307.00	272.62	1,636.88	0.00	0.49	120.80	1,757.68	1,549.32
6180- EQUIPMENT RENTAL	900.00	115.57	659.35	0.00	0.73	0.00	659.35	240.65
6181- EQUIPMENT MAINTENANCE	594.00	90.50	162.83	0.00	0.27	0.00	162.83	431.17
6310- PRINTING & PUBLICATIONS	346.00	0.00	0.00	0.00	0.00	0.00	0.00	346.00
6312- ADVERTISING & PROMOTION	360.00	0.00	0.00	0.00	0.00	0.00	0.00	360.00
6320- TELEPHONE	1,116.00	72.04	276.47	0.00	0.25	0.00	276.47	839.53
6410- RENT	9,950.00	2,257.62	9,030.50	0.00	0.91	0.00	9,030.50	919.50
6420- UTILITIES/ DISPOSAL	1,206.00	406.39	1,961.35	0.00	1.63	0.00	1,961.35	(755.35)
6432- BUILDING REPAIRS/ MAINTENANCE	540.00	0.00	0.00	0.00	0.00	0.00	0.00	540.00
6440- PROPERTY INSURANCE	162.00	0.00	87.01	0.00	0.54	0.00	87.01	74.99
6520- CONSULTANTS	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
6530- LEGAL	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6555- MEDICAL SCREENING/DEAT/STAFF	200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
6610- GAS & OIL	20.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00
6620- VEHICLE INSURANCE	150.00	0.00	37.72	0.00	0.25	0.00	37.72	112.28
6640- VEHICLE REPAIR & MAINTENANCE	25.00	3.80	38.32	0.00	1.53	0.00	38.32	(13.32)
6712- STAFF TRAVEL-LOCAL	25.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
6714- STAFF TRAVEL-OUT OF AREA	100.00	63.77	63.77	0.00	0.64	0.00	63.77	36.23
6742- TRAINING - STAFF	225.00	12.87	383.37	0.00	1.70	0.00	383.37	(158.37)
6840- PROPERTY TAXES	50.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
6850- FEES & LICENSES	1,000.00	0.00	53.40	0.00	0.05	0.00	53.40	946.60
6852- FINGERPRINT	75.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
6875- EMPLOYEE HEALTH & WELFARE	180.00	0.00	68.00	0.00	0.38	0.00	68.00	112.00
Total Other & Services	17,824.00	3,022.56	12,822.09	0.00	0.72	0.00	12,822.09	5,001.91
Equipment & Blding Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7240- DIRECT BENEFITS	1,277,508.00	78,606.62	366,328.02	0.00	0.29	0.00	366,328.02	911,179.98
Direct Benefits	1,277,508.00	78,606.62	366,328.02	0.00	0.29	0.00	366,328.02	911,179.98
9010- INDIRECT COST ALLOCATION	129,159.00	8,268.11	37,157.25	0.00	0.29	0.00	37,157.25	92,001.75
TOTAL EXPENSES	1,548,494.00	98,742.63	445,478.66	0.00	0.29	120.80	445,599.46	1,102,894.54
Excess Revenue Over (Under) Expenditures	0.00	383.86	0.00	0.00	0.00	(120.80)	(120.80)	120.80

**Fiscal Year July 22- June 23
OCTOBER 31, 2022**

<u>428 ALT. PYMT. PROG. STG 3 - FEDERAL</u>	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual October 31, 2022</u>	<u>YTD Budget October 31, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
Revenues								
4110- GRANT INCOME-FEDERAL	672,760.00	50,447.80	211,607.21	0.00	(0.31)	0.00	211,607.21	461,152.79
4120- GRANT INCOME-STATE	550,347.00	54,651.79	229,241.14	0.00	(0.42)	0.00	229,241.14	321,105.86
Total Revenues	1,223,107.00	105,099.59	440,848.35	0.00	(0.36)	0.00	440,848.35	782,258.65
EXPENSES								
5010- SALARIES & WAGES	76,481.00	7,542.86	22,421.28	0.00	0.29	0.00	22,421.28	54,059.72
5020- ACCRUED VACATION PAY	2,744.00	351.47	1,150.49	0.00	0.42	0.00	1,150.49	1,593.51
Total Salaries	79,225.00	7,894.33	23,571.77	0.00	0.30	0.00	23,571.77	55,653.23
5112- HEALTH INSURANCE	7,065.00	447.29	1,823.96	0.00	0.26	0.00	1,823.96	5,241.04
5114- WORKER'S COMPENSATION	382.00	30.73	90.70	0.00	0.24	0.00	90.70	291.30
5116- PENSION	2,744.00	293.84	849.98	0.00	0.31	0.00	849.98	1,894.02
5122- FICA	4,221.00	582.98	1,724.38	0.00	0.41	0.00	1,724.38	2,496.62
5124- SUI	669.00	0.00	131.43	0.00	0.20	0.00	131.43	537.57
5130- ACCRUED VACATION FICA	134.00	14.96	56.03	0.00	0.42	0.00	56.03	77.97
Fringe Benefits	15,215.00	1,369.80	4,676.48	0.00	0.31	0.00	4,676.48	10,538.52
6110- OFFICE SUPPLIES	445.00	0.00	0.00	0.00	0.00	0.00	0.00	445.00
6112- DATA PROCESSING SUPPLIES	1,400.00	44.35	308.09	0.00	0.22	94.22	402.31	997.69
6130- PROGRAM SUPPLIES	650.00	0.00	380.20	0.00	0.58	0.00	380.20	269.80
6143- FURNISHINGS	75.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
6170- POSTAGE & SHIPPING	450.00	54.47	197.99	0.00	0.44	0.00	197.99	252.01
Supplies	3,020.00	98.82	886.28	0.00	0.29	94.22	980.50	2,039.50
6180- EQUIPMENT RENTAL	715.00	60.10	278.70	0.00	0.39	0.00	278.70	436.30
6181- EQUIPMENT MAINTENANCE	429.00	47.07	75.04	0.00	0.17	0.00	75.04	353.96
6310- PRINTING & PUBLICATIONS	250.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
6312- ADVERTISING & PROMOTION	300.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
6320- TELEPHONE	806.00	29.51	112.04	0.00	0.14	0.00	112.04	693.96
6410- RENT	9,334.00	967.55	3,870.20	0.00	0.41	0.00	3,870.20	5,463.80
6420- UTILITIES/ DISPOSAL	871.00	173.93	839.41	0.00	0.96	0.00	839.41	31.59
6432- BUILDING REPAIRS/ MAINTENANCE	390.00	0.00	0.00	0.00	0.00	0.00	0.00	390.00
6440- PROPERTY INSURANCE	117.00	0.00	40.11	0.00	0.34	0.00	40.11	76.89
6520- CONSULTANTS	50.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
6530- LEGAL	200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
6555- MEDICAL SCREENING/DEAT/STAFF	104.00	0.00	0.00	0.00	0.00	0.00	0.00	104.00
6610- GAS & OIL	13.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00
6620- VEHICLE INSURANCE	13.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00
6640- VEHICLE REPAIR & MAINTENANCE	13.00	1.80	18.15	0.00	1.40	0.00	18.15	(5.15)
6712- STAFF TRAVEL-LOCAL	30.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00
6714- STAFF TRAVEL-OUT OF AREA	135.00	30.21	30.21	0.00	0.22	0.00	30.21	104.79
6742- TRAINING - STAFF	117.00	6.10	194.80	0.00	1.66	0.00	194.80	(77.80)
6840- PROPERTY TAXES	26.00	0.00	0.00	0.00	0.00	0.00	0.00	26.00
6850- FEES & LICENSES	520.00	0.00	23.40	0.00	0.05	0.00	23.40	496.60
6852- FINGERPRINT	39.00	0.00	0.00	0.00	0.00	0.00	0.00	39.00
6875- EMPLOYEE HEALTH & WELFARE	93.00	0.00	39.78	0.00	0.43	0.00	39.78	53.22
Total Other & Services	14,565.00	1,316.27	5,521.84	0.00	0.38	0.00	5,521.84	9,043.16
Equipment & Bldg Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7240- DIRECT BENEFITS	1,009,063.00	85,506.26	369,420.95	0.00	0.37	0.00	369,420.95	639,642.05
Direct Benefits	1,009,063.00	85,506.26	369,420.95	0.00	0.37	0.00	369,420.95	639,642.05
9010- INDIRECT COST ALLOCATION	102,019.00	8,766.33	36,771.03	0.00	0.36	0.00	36,771.03	65,247.97
TOTAL EXPENSES	1,223,107.00	104,951.81	440,848.35	0.00	0.36	94.22	440,942.57	782,164.43
Excess Revenue Over (Under) Expenditures	0.00	147.78	0.00	0.00	0.00	(94.22)	(94.22)	94.22

**Cross-Year Rev/ Exp by Fund/ Obj w Encumbrances/w Net Assets
October 31, 2022**

<u>224 0 HUD SHUNAMMITE PLACE</u>	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual October 31, 2022</u>	<u>YTD Budget October 31, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
<u>Revenues</u>								
4110- GRANT INCOME-FEDERAL	581,016.00	149,299.25	560,906.85	581,016.00	(0.97)	0.00	560,906.85	20,109.15
4220- IN KIND CONTRIBUTIONS	0.00	0.00	9,583.25	0.00	0.00	0.00	9,583.25	(9,583.25)
4350- RENTAL INCOME	0.00	4,607.22	45,239.35	0.00	0.00	0.00	45,239.35	(45,239.35)
Total Revenues	581,016.00	153,906.47	615,729.45	581,016.00	(1.06)	0.00	615,729.45	(34,713.45)
<u>Expenses</u>								
5010- SALARIES & WAGES	173,445.00	18,971.56	138,984.66	173,445.00	0.80	0.00	138,984.66	34,460.34
5012- DIRECTOR'S SALARY	0.00	0.00	3,614.11	0.00	0.00	0.00	3,614.11	(3,614.11)
5020- ACCRUED VACATION PAY	0.00	1,022.70	7,795.89	0.00	0.00	0.00	7,795.89	(7,795.89)
5112- HEALTH INSURANCE	24,035.00	1,247.10	18,455.31	24,035.00	0.77	0.00	18,455.31	5,579.69
5114- WORKER'S COMPENSATION	6,383.00	687.43	6,259.25	6,383.00	0.98	0.00	6,259.25	123.75
5116- PENSION	6,938.00	743.41	5,362.38	6,938.00	0.77	0.00	5,362.38	1,575.62
5122- FICA	13,268.00	1,492.83	11,197.95	13,268.00	0.84	0.00	11,197.95	2,070.05
5124- SUI	1,564.00	5.29	1,636.22	1,564.00	1.05	0.00	1,636.22	(72.22)
5125- DIRECTOR'S FRINGE	0.00	0.00	1,740.05	0.00	0.00	0.00	1,740.05	(1,740.05)
5130- ACCRUED VACATION FICA	0.00	38.04	294.37	0.00	0.00	0.00	294.37	(294.37)
6110- OFFICE SUPPLIES	2,338.00	2,156.14	3,829.58	2,338.00	1.64	0.00	3,829.58	(1,491.58)
6112- DATA PROCESSING SUPPLIES	7,215.00	9,963.38	19,233.30	7,215.00	2.67	7,466.40	26,699.70	(19,484.70)
6122- KITCHEN SUPPLIES	0.00	0.00	1,117.25	0.00	0.00	0.00	1,117.25	(1,117.25)
6130- PROGRAM SUPPLIES	8,091.00	14,265.93	20,574.36	8,091.00	2.54	0.00	20,574.36	(12,483.36)
6132- MEDICAL & DENTAL SUPPLIES	200.00	0.00	224.00	200.00	1.12	0.00	224.00	(24.00)
6140- CUSTODIAL SUPPLIES	2,500.00	3,162.34	4,708.62	2,500.00	1.88	0.00	4,708.62	(2,208.62)
6143- FURNISHINGS	14,500.00	15,523.27	32,406.23	14,500.00	2.23	0.00	32,406.23	(17,906.23)
6170- POSTAGE & SHIPPING	115.00	0.00	39.63	115.00	0.34	0.00	39.63	75.37
6180- EQUIPMENT RENTAL	870.00	59.33	659.25	870.00	0.76	0.00	659.25	210.75
6181- EQUIPMENT MAINTENANCE	910.00	373.13	2,255.92	910.00	2.48	0.00	2,255.92	(1,345.92)
6216- CAPITAL EXPENDITURES > \$1000	0.00	58,445.07	58,445.07	0.00	0.00	0.00	58,445.07	(58,445.07)
6310- PRINTING & PUBLICATIONS	150.00	0.00	18.70	150.00	0.12	0.00	18.70	131.30
6320- TELEPHONE	4,975.00	733.22	7,092.82	4,975.00	1.43	0.00	7,092.82	(2,117.82)
6410- RENT	219,840.00	17,608.00	187,671.11	219,840.00	0.85	0.00	187,671.11	32,168.89
6420- UTILITIES/ DISPOSAL	30,495.00	1,362.57	16,468.63	30,495.00	0.54	0.00	16,468.63	14,026.37
6432- BUILDING REPAIRS/ MAINTENANCE	6,540.00	225.50	7,240.01	6,540.00	1.11	6,283.00	13,523.01	(6,983.01)
6433- GROUNDS MAINTENANCE	2,420.00	240.00	2,060.00	2,420.00	0.85	0.00	2,060.00	360.00
6440- PROPERTY INSURANCE	1,200.00	0.00	1,877.44	1,200.00	1.56	0.00	1,877.44	(677.44)
6520- CONSULTANTS	0.00	0.00	1,768.50	0.00	0.00	0.00	1,768.50	(1,768.50)
6530- LEGAL	6,945.00	0.00	3,714.15	6,945.00	0.53	0.00	3,714.15	3,230.85

**Cross-Year Rev/ Exp by Fund/ Obj w Encumbrances/w Net Assets
October 31, 2022**

	<u>Grant</u>	<u>Current</u>	<u>YTD Actual</u>	<u>YTD</u>		<u>YTD</u>	<u>Actual Plus</u>	<u>Budget</u>
<u>224 0 HUD SHUNAMMITE PLACE</u>	<u>Budget</u>	<u>Month</u>	<u>October 31,</u>	<u>Budget</u>	<u>% Spent</u>	<u>Encumbrance</u>	<u>Encumbrance</u>	<u>Balance</u>
		<u>Actual</u>	<u>2022</u>	<u>2022</u>				
6540- CUSTODIAL SERVICES	8,400.00	1,385.00	6,730.00	8,400.00	0.80	0.00	6,730.00	1,670.00
6562- MEDICAL EXAM	500.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00
6564- MEDICAL FOLLOW-UP	550.00	0.00	0.00	550.00	0.00	0.00	0.00	550.00
6566- DENTAL EXAM	650.00	0.00	0.00	650.00	0.00	0.00	0.00	650.00
6568- DENTAL FOLLOW-UP	550.00	0.00	0.00	550.00	0.00	0.00	0.00	550.00
6610- GAS & OIL	1,755.00	120.23	1,175.50	1,755.00	0.67	0.00	1,175.50	579.50
6620- VEHICLE INSURANCE	1,935.00	0.00	1,594.76	1,935.00	0.82	0.00	1,594.76	340.24
6630- VEHICLE LICENSE & FEES	150.00	0.00	0.00	150.00	0.00	0.00	0.00	150.00
6640- VEHICLE REPAIR & MAINTENANCE	720.00	194.20	340.20	720.00	0.47	0.00	340.20	379.80
6712- STAFF TRAVEL-LOCAL	450.00	97.51	570.63	450.00	1.27	0.00	570.63	(120.63)
6742- TRAINING - STAFF	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00
6745- TRAINING - PARTICIPANT/CLIENTS	47.00	0.00	0.00	47.00	0.00	0.00	0.00	47.00
6832- LIABILITY INSURANCE	18.00	0.00	10.80	18.00	0.60	0.00	10.80	7.20
6850- FEES & LICENSES	600.00	0.00	1,703.01	600.00	2.84	0.00	1,703.01	(1,103.01)
6875- EMPLOYEE HEALTH & WELFARE	69.00	0.00	200.27	69.00	2.90	(0.24)	200.03	(131.03)
7210- TRANSPORTATION VOUCHERS	200.00	0.00	324.00	200.00	1.62	0.00	324.00	(124.00)
7224- CLIENT RENT	0.00	0.00	1,968.00	0.00	0.00	0.00	1,968.00	(1,968.00)
7230- CLIENT FOOD	350.00	2,734.85	2,833.55	350.00	8.10	0.00	2,833.55	(2,483.55)
8110- IN KIND SALARIES	0.00	0.00	6,011.25	0.00	0.00	0.00	6,011.25	(6,011.25)
8130- IN KIND - OTHER	0.00	0.00	3,572.00	0.00	0.00	0.00	3,572.00	(3,572.00)
9010- INDIRECT COST ALLOCATION	27,635.00	0.00	21,950.72	27,635.00	0.79	0.00	21,950.72	5,684.28
Total Expenses	581,016.00	152,858.03	615,729.45	581,016.00	1.06	13,749.16	629,478.61	(48,462.61)
Excess Revenue Over (Under) Expenditures	0.00	1,048.44	0.00	0.00	0.00	(13,749.16)	(13,749.16)	13,749.16
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	1,048.44	0.00	0.00	0.00	(13,749.16)	(13,749.16)	13,749.16

**Cross-Year Rev/ Exp by Fund/ Obj w Encumbrances/w Net Assets
October 31, 2022**

<u>246 0 HOMELESS HOUSING</u> <u>ASSIST. & PREVENTION (HHAP) -</u> <u>MADERA CO BEHAVIORAL HEALTH</u>	<u>Grant</u> <u>Budget</u>	<u>Current</u> <u>Month</u> <u>Actual</u>	<u>YTD Actual</u> <u>October 31,</u> <u>2022</u>	<u>YTD</u> <u>Budget</u> <u>October 31,</u> <u>2022</u>	<u>% Spent</u>	<u>YTD</u> <u>Encumbrance</u>	<u>Actual Plus</u> <u>Encumbrance</u>	<u>Budget</u> <u>Balance</u>
<u>Revenues</u>								
4120- GRANT INCOME-STATE	411,434.00	13,489.78	378,859.75	0.00	(0.92)	0.00	378,859.75	32,574.25
Total Revenues	411,434.00	13,489.78	378,859.75	0.00	(0.92)	0.00	378,859.75	32,574.25
<u>Expenses</u>								
5010- SALARIES & WAGES	55,865.00	6,906.80	29,690.48	0.00	0.53	0.00	29,690.48	26,174.52
5020- ACCRUED VACATION PAY	0.00	360.06	2,989.49	0.00	0.00	0.00	2,989.49	(2,989.49)
5112- HEALTH INSURANCE	3,455.00	671.45	2,927.53	0.00	0.85	0.00	2,927.53	527.47
5114- WORKER'S COMPENSATION	303.00	228.33	586.18	0.00	1.93	0.00	586.18	(283.18)
5116- PENSION	2,344.00	87.04	1,048.68	0.00	0.45	0.00	1,048.68	1,295.32
5122- FICA	4,483.00	524.33	2,326.00	0.00	0.52	0.00	2,326.00	2,157.00
5124- SUI	445.00	94.03	446.38	0.00	1.00	0.00	446.38	(1.38)
5130- ACCRUED VACATION FICA	0.00	27.55	95.20	0.00	0.00	0.00	95.20	(95.20)
6110- OFFICE SUPPLIES	0.00	0.00	169.82	0.00	0.00	0.00	169.82	(169.82)
6112- DATA PROCESSING SUPPLIES	500.00	0.00	577.80	0.00	1.16	0.00	577.80	(77.80)
6130- PROGRAM SUPPLIES	1,379.00	0.00	0.00	0.00	0.00	0.00	0.00	1,379.00
6180- EQUIPMENT RENTAL	300.00	0.00	359.78	0.00	1.20	0.00	359.78	(59.78)
6181- EQUIPMENT MAINTENANCE	400.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
6310- PRINTING & PUBLICATIONS	0.00	0.00	1.84	0.00	0.00	0.00	1.84	(1.84)
6320- TELEPHONE	600.00	0.00	420.03	0.00	0.70	0.00	420.03	179.97
6410- RENT	1,300.00	0.00	1,077.38	0.00	0.83	0.00	1,077.38	222.62
6420- UTILITIES/ DISPOSAL	400.00	0.00	163.36	0.00	0.41	0.00	163.36	236.64
6610- GAS & OIL	180.00	0.00	0.00	0.00	0.00	0.00	0.00	180.00
6640- VEHICLE REPAIR & MAINTENANCE	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6712- STAFF TRAVEL-LOCAL	3,242.00	0.00	0.00	0.00	0.00	0.00	0.00	3,242.00
6875- EMPLOYEE HEALTH & WELFARE	0.00	0.00	11.48	0.00	0.00	(0.02)	11.46	(11.46)
7210- TRANSPORTATION VOUCHERS	3,750.00	0.00	130.99	0.00	0.03	0.00	130.99	3,619.01
7224- CLIENT RENT	297,420.00	0.00	287,307.74	0.00	0.97	0.00	287,307.74	10,112.26
7226- CLIENT LODGING/SHELTER	0.00	3,465.00	16,929.00	0.00	0.00	693.00	17,622.00	(17,622.00)
7230- CLIENT FOOD	250.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
9010- INDIRECT COST ALLOCATION	34,318.00	1,125.19	31,600.59	0.00	0.92	0.00	31,600.59	2,717.41
Total Expenses	411,434.00	13,489.78	378,859.75	0.00	0.92	692.98	379,552.73	31,881.27
Excess Revenue Over (Under)	0.00	0.00	0.00	0.00	0.00	(692.98)	(692.98)	692.98
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	0.00	0.00	0.00	0.00	(692.98)	(692.98)	692.98

**Cross-Year Rev/ Exp by Fund/ Obj w Encumbrances/w Net Assets
October 31, 2022**

<u>274 0 COUNTY OF MADERA CARES</u>				<u>YTD</u>				
<u>ACT - CORONA VIRUS RELIEF</u>	<u>Grant</u>	<u>Current</u>	<u>YTD Actual</u>	<u>Budget</u>		<u>YTD</u>	<u>Actual Plus</u>	<u>Budget</u>
<u>FUND</u>	<u>Budget</u>	<u>Month</u>	<u>October 31,</u>	<u>October 31,</u>	<u>% Spent</u>	<u>Encumbrance</u>	<u>Encumbrance</u>	<u>Balance</u>
		<u>Actual</u>	<u>2022</u>	<u>2022</u>				
<u>Revenues</u>								
4110- GRANT INCOME-FEDERAL	912,000.00	53,603.02	434,388.47	0.00	(0.48)	0.00	434,388.47	477,611.53
Total Revenues	912,000.00	53,603.02	434,388.47	0.00	(0.48)	0.00	434,388.47	477,611.53
<u>Expenses</u>								
5010- SALARIES & WAGES	54,880.00	7,788.53	30,180.85	0.00	0.55	0.00	30,180.85	24,699.15
5020- ACCRUED VACATION PAY	0.00	383.47	1,515.37	0.00	0.00	0.00	1,515.37	(1,515.37)
5112- HEALTH INSURANCE	8,697.00	415.47	1,703.78	0.00	0.20	0.00	1,703.78	6,993.22
5114- WORKER'S COMPENSATION	201.00	37.45	126.91	0.00	0.63	0.00	126.91	74.09
5116- PENSION	2,195.00	212.88	708.10	0.00	0.32	0.00	708.10	1,486.90
5122- FICA	4,198.00	617.53	2,344.26	0.00	0.56	0.00	2,344.26	1,853.74
5124- SUI	402.00	0.00	0.49	0.00	0.00	0.00	0.49	401.51
5130- ACCRUED VACATION FICA	0.00	7.81	56.01	0.00	0.00	0.00	56.01	(56.01)
6110- OFFICE SUPPLIES	973.00	0.00	19.00	0.00	0.02	0.00	19.00	954.00
6112- DATA PROCESSING SUPPLIES	500.00	0.00	1,094.73	0.00	2.19	0.00	1,094.73	(594.73)
6130- PROGRAM SUPPLIES	800.00	0.00	33.43	0.00	0.04	0.00	33.43	766.57
6170- POSTAGE & SHIPPING	1,584.00	19.62	229.76	0.00	0.15	0.00	229.76	1,354.24
6180- EQUIPMENT RENTAL	2,300.00	182.55	301.48	0.00	0.13	0.00	301.48	1,998.52
6181- EQUIPMENT MAINTENANCE	1,900.00	3.97	3.97	0.00	0.00	0.00	3.97	1,896.03
6310- PRINTING & PUBLICATIONS	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6312- ADVERTISING & PROMOTION	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
6320- TELEPHONE	800.00	0.00	112.14	0.00	0.14	0.00	112.14	687.86
6410- RENT	2,800.00	0.00	1,354.87	0.00	0.48	0.00	1,354.87	1,445.13
6420- UTILITIES/ DISPOSAL	500.00	0.00	222.92	0.00	0.45	0.00	222.92	277.08
6520- CONSULTANTS	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6555- MEDICAL SCREENING/DEAT/STAFF	250.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
6610- GAS & OIL	200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
6640- VEHICLE REPAIR & MAINTENANCE	75.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
6712- STAFF TRAVEL-LOCAL	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
6742- TRAINING - STAFF	0.00	0.00	0.00	0.00	0.00	39.38	39.38	(39.38)
6850- FEES & LICENSES	2,500.00	0.00	30.98	0.00	0.01	0.00	30.98	2,469.02
6852- FINGERPRINT	75.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
6875- EMPLOYEE HEALTH & WELFARE	0.00	0.00	26.65	0.00	0.00	0.00	26.65	(26.65)
7224- CLIENT RENT	187,500.00	31,922.24	274,931.65	0.00	1.47	0.00	274,931.65	(87,431.65)
7240- DIRECT BENEFITS	560,000.00	7,540.49	83,158.90	0.00	0.15	0.00	83,158.90	476,841.10

**Cross-Year Rev/ Exp by Fund/ Obj w Encumbrances/w Net Assets
October 31, 2022**

<u>274 0 COUNTY OF MADERA CARES</u>		<u>Current</u>	<u>YTD Actual</u>	<u>YTD</u>			<u>Actual Plus</u>	<u>Budget</u>
<u>ACT - CORONA VIRUS RELIEF</u>	<u>Grant</u>	<u>Month</u>	<u>October 31,</u>	<u>October 31,</u>		<u>YTD</u>	<u>Encumbrance</u>	<u>Balance</u>
<u>FUND</u>	<u>Budget</u>	<u>Actual</u>	<u>2022</u>	<u>2022</u>	<u>% Spent</u>	<u>Encumbrance</u>	<u>Encumbrance</u>	<u>Balance</u>
9010- INDIRECT COST ALLOCATION	76,070.00	4,471.01	36,232.22	0.00	0.48	0.00	36,232.22	39,837.78
Total Expenses	912,000.00	53,603.02	434,388.47	0.00	0.48	39.38	434,427.85	477,572.15
Excess Revenue Over (Under)	0.00	0.00	0.00	0.00	0.00	(39.38)	(39.38)	39.38
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	0.00	0.00	0.00	0.00	(39.38)	(39.38)	39.38

LIHEAP 21B-5019 - Fund 207
November 1, 2020 to October 31, 2022

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual October 31, 2022</u>	<u>YTD Budget October 31, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
207 0 HOME ENERGY ASSIST. PROG.								
<u>Revenues</u>								
4110- GRANT INCOME-FEDERAL	684,900.00	0.00	684,859.59	407,634.00	(1.00)	0.00	684,859.59	40.41
Total Revenues	684,900.00	0.00	684,859.59	407,634.00	(1.00)	0.00	684,859.59	40.41
<u>Expenses</u>								
5010- SALARIES & WAGES	155,029.00	0.00	147,438.26	106,857.00	0.95	0.00	147,438.26	7,590.74
5020- ACCRUED VACATION PAY	0.00	0.00	8,800.96	0.00	0.00	0.00	8,800.96	(8,800.96)
5112- HEALTH INSURANCE	19,459.00	0.00	18,434.54	13,156.00	0.95	0.00	18,434.54	1,024.46
5114- WORKER'S COMPENSATION	818.00	0.00	663.23	581.00	0.81	0.00	663.23	154.77
5116- PENSION	8,479.00	0.00	7,826.67	5,592.00	0.92	0.00	7,826.67	652.33
5122- FICA	12,320.00	0.00	11,774.41	8,353.00	0.96	0.00	11,774.41	545.59
5124- SUI	1,717.00	0.00	769.57	1,108.00	0.45	0.00	769.57	947.43
5130- ACCRUED VACATION FICA	0.00	0.00	134.65	0.00	0.00	0.00	134.65	(134.65)
6110- OFFICE SUPPLIES	4,000.00	0.00	7,106.07	2,500.00	1.78	0.00	7,106.07	(3,106.07)
6112- DATA PROCESSING SUPPLIES	15,300.00	184.58	15,570.20	15,264.00	1.02	0.00	15,570.20	(270.20)
6130- PROGRAM SUPPLIES	150.00	0.00	99.44	10.00	0.66	0.00	99.44	50.56
6142- LINEN/LAUNDRY	5.00	0.00	0.00	5.00	0.00	0.00	0.00	5.00
6170- POSTAGE & SHIPPING	2,800.00	0.00	5,249.46	1,200.00	1.87	0.00	5,249.46	(2,449.46)
6180- EQUIPMENT RENTAL	3,581.00	0.00	6,518.19	1,500.00	1.82	0.00	6,518.19	(2,937.19)
6181- EQUIPMENT MAINTENANCE	3,005.00	0.00	781.02	1,800.00	0.26	0.00	781.02	2,223.98
6310- PRINTING & PUBLICATIONS	10.00	0.00	81.18	25.00	8.12	0.00	81.18	(71.18)
6312- ADVERTISING & PROMOTION	2,096.00	0.00	105.00	2,990.00	0.05	0.00	105.00	1,991.00
6320- TELEPHONE	8,000.00	90.94	4,361.24	8,200.00	0.55	0.00	4,361.24	3,638.76
6410- RENT	16,000.00	0.00	14,437.62	16,900.00	0.90	0.00	14,437.62	1,562.38
6420- UTILITIES/ DISPOSAL	2,000.00	0.00	2,224.46	3,566.00	1.11	0.00	2,224.46	(224.46)
6432- BUILDING REPAIRS/ MAINTENANCE	20.00	0.00	678.61	20.00	33.93	0.00	678.61	(658.61)
6440- PROPERTY INSURANCE	840.00	0.00	990.16	575.00	1.18	0.00	990.16	(150.16)
6520- CONSULTANTS	800.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00
6524- CONTRACTS	377,007.00	0.00	374,876.06	180,864.00	0.99	0.00	374,876.06	2,130.94
6530- LEGAL	100.00	0.00	0.00	88.00	0.00	0.00	0.00	100.00
6555- MEDICAL SCREENING/DEAT/STAFF	260.00	0.00	255.50	0.00	0.98	0.00	255.50	4.50
6610- GAS & OIL	30.00	0.00	80.84	30.00	2.69	0.00	80.84	(50.84)
6640- VEHICLE REPAIR & MAINTENANCE	10.00	0.00	0.00	10.00	0.00	0.00	0.00	10.00
6712- STAFF TRAVEL-LOCAL	125.00	0.00	17.92	125.00	0.14	0.00	17.92	107.08
6742- TRAINING - STAFF	428.00	0.00	0.00	428.00	0.00	0.00	0.00	428.00
6810- BANK CHARGES	25.00	0.00	25.00	0.00	1.00	0.00	25.00	0.00
6820- INTEREST EXPENSE	1.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00

LIHEAP 21B-5019 - Fund 207
November 1, 2020 to October 31, 2022

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual October 31, 2022</u>	<u>YTD Budget October 31, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
207 0 HOME ENERGY ASSIST. PROG.								
6840- PROPERTY TAXES	30.00	0.00	76.23	10.00	2.54	0.00	76.23	(46.23)
6850- FEES & LICENSES	540.00	0.00	1,379.53	150.00	2.55	0.00	1,379.53	(839.53)
6852- FINGERPRINT	0.00	0.00	17.75	0.00	0.00	0.00	17.75	(17.75)
6875- EMPLOYEE HEALTH & WELFARE	150.00	0.00	137.00	60.00	0.91	(0.22)	136.78	13.22
7240- DIRECT BENEFITS	8,000.00	0.00	8,386.00	6,000.00	1.05	0.00	8,386.00	(386.00)
7250- FURNACE REPAIRS/REPLACEMENT	16,000.00	0.00	20,289.25	10,000.00	1.27	0.00	20,289.25	(4,289.25)
9010- INDIRECT COST ALLOCATION	25,765.00	0.00	25,549.09	19,666.00	0.99	0.00	25,549.09	215.91
Total Expenses	684,900.00	275.52	685,135.11	407,634.00	1.00	(0.22)	685,134.89	(234.89)
Excess Revenue Over (Under) Expenditures	0.00	(275.52)	(275.52)	0.00	0.00	0.22	(275.30)	275.30
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	(275.52)	(275.52)	0.00	0.00	0.22	(275.30)	275.30

LIHEAP 22B-4019 - Fund 208
November 1, 2021 to October 31, 2022

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual October 31, 2022</u>	<u>YTD Budget October 31, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
208 0 HOME ENERGY ASSIST. PROG.								
<u>Revenues</u>								
4110- GRANT INCOME-FEDERAL	819,064.00	0.00	228,273.54	0.00	(0.28)	0.00	228,273.54	590,790.46
Total Revenues	819,064.00	0.00	228,273.54	0.00	(0.28)	0.00	228,273.54	590,790.46
<u>Expenses</u>								
5010- SALARIES & WAGES	189,443.00	24,909.93	80,135.66	0.00	0.42	0.00	80,135.66	109,307.34
5020- ACCRUED VACATION PAY	0.00	1,259.05	4,334.20	0.00	0.00	0.00	4,334.20	(4,334.20)
5112- HEALTH INSURANCE	20,869.00	1,741.20	7,540.79	0.00	0.36	0.00	7,540.79	13,328.21
5114- WORKER'S COMPENSATION	841.00	102.81	351.11	0.00	0.42	0.00	351.11	489.89
5116- PENSION	10,868.00	1,264.46	3,704.80	0.00	0.34	0.00	3,704.80	7,163.20
5122- FICA	14,874.00	1,952.60	6,336.48	0.00	0.43	0.00	6,336.48	8,537.52
5124- SUI	2,069.00	0.00	0.00	0.00	0.00	0.00	0.00	2,069.00
5130- ACCRUED VACATION FICA	0.00	37.96	45.29	0.00	0.00	0.00	45.29	(45.29)
6110- OFFICE SUPPLIES	5,000.00	615.41	1,767.59	0.00	0.35	84.61	1,852.20	3,147.80
6112- DATA PROCESSING SUPPLIES	6,000.00	3,170.36	9,744.79	0.00	1.62	0.00	9,744.79	(3,744.79)
6130- PROGRAM SUPPLIES	6,225.95	0.00	0.00	0.00	0.00	0.00	0.00	6,225.95
6142- LINEN/LAUNDRY	20.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00
6170- POSTAGE & SHIPPING	3,500.00	578.67	2,186.18	0.00	0.62	0.00	2,186.18	1,313.82
6180- EQUIPMENT RENTAL	1,600.00	1,432.81	2,349.95	0.00	1.47	0.00	2,349.95	(749.95)
6181- EQUIPMENT MAINTENANCE	300.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
6310- PRINTING & PUBLICATIONS	5,000.00	0.00	2,379.67	0.00	0.48	0.00	2,379.67	2,620.33
6312- ADVERTISING & PROMOTION	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
6320- TELEPHONE	11,000.00	65.92	554.15	0.00	0.05	0.00	554.15	10,445.85
6410- RENT	18,000.00	34.43	2,469.48	0.00	0.14	0.00	2,469.48	15,530.52
6420- UTILITIES/ DISPOSAL	10,000.00	1.84	403.27	0.00	0.04	0.00	403.27	9,596.73
6432- BUILDING REPAIRS/ MAINTENANCE	200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
6436- PEST CONTROL	0.00	0.00	0.57	0.00	0.00	0.00	0.57	(0.57)
6437- BURGLAR & FIRE ALARM	0.00	0.67	0.67	0.00	0.00	0.00	0.67	(0.67)
6440- PROPERTY INSURANCE	1,575.00	0.00	0.00	0.00	0.00	0.00	0.00	1,575.00
6524- CONTRACTS	450,973.00	0.00	120,931.27	0.00	0.27	0.00	120,931.27	330,041.73
6530- LEGAL	50.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
6555- MEDICAL SCREENING/DEAT/STAFF	150.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00
6610- GAS & OIL	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
6640- VEHICLE REPAIR & MAINTENANCE	1,500.00	215.24	215.24	0.00	0.14	0.00	215.24	1,284.76
6712- STAFF TRAVEL-LOCAL	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6714- STAFF TRAVEL-OUT OF AREA	200.00	0.00	2,504.76	0.00	12.52	0.00	2,504.76	(2,304.76)

LIHEAP 22B-4019 - Fund 208
November 1, 2021 to October 31, 2022

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual October 31, 2022</u>	<u>YTD Budget October 31, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
208 0 HOME ENERGY ASSIST. PROG.								
6722- PER DIEM - STAFF	0.00	0.00	164.00	0.00	0.00	0.00	164.00	(164.00)
6742- TRAINING - STAFF	5,002.00	39.99	834.99	0.00	0.17	1,991.13	2,826.12	2,175.88
6820- INTEREST EXPENSE	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
6850- FEES & LICENSES	50.00	50.00	199.43	0.00	3.99	0.00	199.43	(149.43)
6852- FINGERPRINT	150.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00
6875- EMPLOYEE HEALTH & WELFARE	150.00	0.00	39.71	0.00	0.26	0.00	39.71	110.29
7240- DIRECT BENEFITS	6,000.00	2,640.00	8,656.00	0.00	1.44	0.00	8,656.00	(2,656.00)
7250- FURNACE REPAIRS/REPLACEMENT	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
9010- INDIRECT COST ALLOCATION	31,453.05	0.00	10,536.84	0.00	0.34	0.00	10,536.84	20,916.21
Total Expenses	819,064.00	40,113.35	268,386.89	0.00	0.33	2,075.74	270,462.63	548,601.37
Excess Revenue Over (Under) Expenditures	0.00	(40,113.35)	(40,113.35)	0.00	0.00	(2,075.74)	(42,189.09)	42,189.09
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	(40,113.35)	(40,113.35)	0.00	0.00	(2,075.74)	(42,189.09)	42,189.09

**LIHEAP ARPA 21V-5568 - Fund 270
August 1, 2021 to October 31, 2022**

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual October 31, 2022</u>	<u>YTD Budget October 31, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
270 0 AMERICAN RESCUE PLAN ACT (ARPA)								
6712- STAFF TRAVEL-LOCAL	250.00	0.00	7.02	0.00	0.03	0.00	7.02	242.98
6742- TRAINING - STAFF	3,170.00	0.00	0.00	0.00	0.00	766.74	766.74	2,403.26
6820- INTEREST EXPENSE	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
6840- PROPERTY TAXES	15.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00
6850- FEES & LICENSES	1,200.00	0.00	226.19	0.00	0.19	0.00	226.19	973.81
6852- FINGERPRINT	260.00	0.00	1.50	0.00	0.01	0.00	1.50	258.50
6875- EMPLOYEE HEALTH & WELFARE	200.00	0.00	200.03	0.00	1.00	0.00	200.03	(0.03)
7240- DIRECT BENEFITS	100,000.00	0.00	30,679.00	(70,000.00)	0.31	0.00	30,679.00	69,321.00
7250- FURNACE REPAIRS/REPLACEMENT	189,000.00	0.00	0.00	0.00	0.00	0.00	0.00	189,000.00
9010- INDIRECT COST ALLOCATION	34,798.00	0.00	26,881.40	0.00	0.77	0.00	26,881.40	7,916.60
Total Expenses	728,183.00	141.93	419,201.66	(70,000.00)	0.58	766.74	419,968.40	308,214.60
Excess Revenue Over (Under) Expenditures	0.00	(141.93)	(141.93)	0.00	0.00	(766.74)	(908.67)	908.67
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	(141.93)	(141.93)	0.00	0.00	(766.74)	(908.67)	908.67

**Victims Services-Domestic Violence Program
October 1, 2022 to October 31, 2022**

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual October 31, 2022</u>	<u>YTD Budget October 31, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
533 0 SHELTER BASED DV SERVICES								
<u>Revenues</u>								
4110- GRANT INCOME-FEDERAL	0.00	27,506.90	27,506.90	0.00	0.00	0.00	27,506.90	(27,506.90)
4120- GRANT INCOME-STATE	0.00	16,000.00	16,000.00	0.00	0.00	0.00	16,000.00	(16,000.00)
Total Revenues	0.00	43,506.90	43,506.90	0.00	0.00	0.00	43,506.90	(43,506.90)
<u>Expenses</u>								
5010- SALARIES & WAGES	0.00	22,139.87	22,139.87	0.00	0.00	0.00	22,139.87	(22,139.87)
5020- ACCRUED VACATION PAY	0.00	1,357.33	1,357.33	0.00	0.00	0.00	1,357.33	(1,357.33)
5112- HEALTH INSURANCE	0.00	2,272.44	2,272.44	0.00	0.00	0.00	2,272.44	(2,272.44)
5114- WORKER'S COMPENSATION	0.00	478.46	478.46	0.00	0.00	0.00	478.46	(478.46)
5116- PENSION	0.00	1,511.18	1,511.18	0.00	0.00	0.00	1,511.18	(1,511.18)
5122- FICA	0.00	1,893.47	1,893.47	0.00	0.00	0.00	1,893.47	(1,893.47)
5130- ACCRUED VACATION FICA	0.00	(17.36)	(17.36)	0.00	0.00	0.00	(17.36)	17.36
6110- OFFICE SUPPLIES	0.00	96.97	96.97	0.00	0.00	29.22	126.19	(126.19)
6112- DATA PROCESSING SUPPLIES	0.00	69.68	69.68	0.00	0.00	1,591.88	1,661.56	(1,661.56)
6130- PROGRAM SUPPLIES	0.00	1,279.69	1,279.69	0.00	0.00	0.00	1,279.69	(1,279.69)
6170- POSTAGE & SHIPPING	0.00	1.92	1.92	0.00	0.00	0.00	1.92	(1.92)
6180- EQUIPMENT RENTAL	0.00	182.45	182.45	0.00	0.00	0.00	182.45	(182.45)
6310- PRINTING & PUBLICATIONS	0.00	1,050.81	1,050.81	0.00	0.00	0.00	1,050.81	(1,050.81)
6312- ADVERTISING & PROMOTION	0.00	47.40	47.40	0.00	0.00	785.35	832.75	(832.75)
6320- TELEPHONE	0.00	1,084.85	1,084.85	0.00	0.00	0.00	1,084.85	(1,084.85)
6410- RENT	0.00	1,189.68	1,189.68	0.00	0.00	0.00	1,189.68	(1,189.68)
6420- UTILITIES/ DISPOSAL	0.00	1,248.98	1,248.98	0.00	0.00	0.00	1,248.98	(1,248.98)
6432- BUILDING REPAIRS/ MAINTENANCE	0.00	849.73	849.73	0.00	0.00	0.00	849.73	(849.73)
6433- GROUNDS MAINTENANCE	0.00	350.00	350.00	0.00	0.00	0.00	350.00	(350.00)
6436- PEST CONTROL	0.00	145.00	145.00	0.00	0.00	0.00	145.00	(145.00)
6437- BURGLAR & FIRE ALARM	0.00	255.75	255.75	0.00	0.00	0.00	255.75	(255.75)
6540- CUSTODIAL SERVICES	0.00	261.14	261.14	0.00	0.00	0.00	261.14	(261.14)
6610- GAS & OIL	0.00	147.90	147.90	0.00	0.00	0.00	147.90	(147.90)
6640- VEHICLE REPAIR & MAINTENANCE	0.00	194.67	194.67	0.00	0.00	0.00	194.67	(194.67)
6832- LIABILITY INSURANCE	0.00	82.43	82.43	0.00	0.00	0.00	82.43	(82.43)
6840- PROPERTY TAXES	0.00	1,702.56	1,702.56	0.00	0.00	0.00	1,702.56	(1,702.56)
6850- FEES & LICENSES	0.00	1.00	1.00	0.00	0.00	0.00	1.00	(1.00)
6875- EMPLOYEE HEALTH & WELFARE	0.00	0.00	0.00	0.00	0.00	(0.59)	(0.59)	0.59
9010- INDIRECT COST ALLOCATION	0.00	3,628.90	3,628.90	0.00	0.00	0.00	3,628.90	(3,628.90)
Total Expenses	0.00	43,506.90	43,506.90	0.00	0.00	2,405.86	45,912.76	(45,912.76)

**Victims Services-Domestic Violence Program
October 1, 2022 to October 31, 2022**

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual October 31, 2022</u>	<u>YTD Budget October 31, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
533 0 SHELTER BASED DV SERVICES								
Excess Revenue Over (Under) Expenditures	0.00	0.00	0.00	0.00	0.00	(2,405.86)	(2,405.86)	2,405.86
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	0.00	0.00	0.00	0.00	(2,405.86)	(2,405.86)	2,405.86

Fresno Migrant Head Start
 Budget to Actual (331 Basic)
 Period Ending October-22

Account Description	Grant Budget	Current	Current Mth	Prior Mth	Current vs Budget	YTD	% Spent	Encumbered	YTD Actual +	Budget Balance
		Period	YTD	YTD	YTD	Budget			Encumbered	
REVENUES										
4110 GRANT INCOME-FEDERAL	4,803,310.00	811,987.64	1,170,947.62	358,959.98	(120,095.72)	1,291,043.34	24.38%	41,702.89	1,212,650.51	(3,590,659.49)
4130 GRANT INCOME-AREA		0.00			-		0.00%	0.00	0.00	0.00
4210 DONATIONS		0.00			-		0.00%	0.00	0.00	0.00
4220 IN KIND CONTRIBUTIONS	666,273.00	103,069.15	170,929.81	67,860.66	(3,972.19)	174,902.00	25.65%	0.00	170,929.81	(495,343.19)
4330- SALE OF ASSETS		0.00			-		0.00%	0.00	0.00	0.00
4390 MISC INCOME		0.00			-		0.00%	0.00	0.00	0.00
TOTAL REVENUES	5,469,583.00	915,056.79	1,341,877.43	426,820.64	(124,067.91)	1,465,945.34	24.53%	41,702.89	1,383,580.32	(4,086,002.68)
5010 SALARIES & WAGES	2,802,858.00	503,766.50	705,595.27	201,828.77	(75,620.73)	781,216.00	25.17%		705,595.27	(2,097,262.73)
5012- DIRECTOR'S SALARY		0.00			-		0.00%		0.00	0.00
5019- SALARIES & WAGES C19		0.00			-		0.00%		0.00	0.00
5020 ACCRUED VACATION PAY	179,760.00	31,007.26	43,632.52	12,625.26	(6,470.19)	50,102.71	24.27%		43,632.52	(136,127.48)
5112 HEALTH INSURANCE	227,216.00	25,497.54	50,701.51	25,203.97	(6,042.49)	56,744.00	22.31%		50,701.51	(176,514.49)
5114 WORKER'S COMPENSATION	112,519.00	17,115.14	23,969.60	6,854.46	(7,404.40)	31,374.00	21.30%		23,969.60	(88,549.40)
5115- Worker's Compensation C19		0.00			-		0.00%		0.00	0.00
5116 PENSION	185,105.00	28,929.97	43,733.93	14,803.96	(9,282.07)	53,016.00	23.63%		43,733.93	(141,371.07)
5117- Pension C19		0.00			-		0.00%		0.00	0.00
5121- FICA C19		0.00			-		0.00%		0.00	0.00
5122 FICA	209,654.00	38,982.58	55,045.91	16,063.33	(3,390.09)	58,436.00	26.26%		55,045.91	(154,608.09)
5124 SUI	41,928.00	217.78	560.75	342.97	(12,110.21)	12,670.96	1.34%		560.75	(41,367.25)
5125- DIRECTOR'S FRINGE		0.00			-		0.00%		0.00	0.00
5130 ACCRUED VACATION FRINGE	13,302.00	2,372.18	3,337.38	965.20	(368.62)	3,706.00	25.09%		3,337.38	(9,964.62)
6714 STAFF TRAVEL-OUT OF AREA		0.00			-		0.00%		0.00	0.00
6722 PER DIEM - STAFF		0.00			-		0.00%		0.00	0.00
6221 EQUIPMENT OVER > \$5000		0.00			-		0.00%		0.00	0.00
6110 OFFICE SUPPLIES	14,580.00	1,547.24	1,615.16	67.92	(2,232.84)	3,848.00	11.08%	445.50	2,060.66	(12,519.34)
6112 DATA PROCESSING SUPPLIES	10,000.00	8,295.77	9,397.63	1,101.86	6,559.63	2,838.00	93.98%	6,832.44	16,230.07	6,230.07
6121 FOOD	20,000.00	(13.18)	13.18	26.36	(6,650.82)	6,664.00	0.07%		13.18	(19,986.82)
6122 KITCHEN SUPPLIES	1,050.00	0.00	0.00		-	0.00	0.00%		0.00	(1,050.00)
6130 PROGRAM SUPPLIES	50,000.00	5,273.16	7,442.87	2,169.71	(6,791.13)	14,234.00	14.89%	498.05	7,940.92	(42,059.08)
6134 INSTRUCTIONAL SUPPLIES	1,050.00	1,805.41	1,805.41		1,455.41	350.00	171.94%		1,805.41	755.41
6140 CUSTODIAL SUPPLIES	20,400.00	2,999.58	4,015.97	1,016.39	(2,034.03)	6,050.00	19.69%		4,015.97	(16,384.03)
6142 LINEN/LAUNDRY		0.00			-		0.00%		0.00	0.00
6170 POSTAGE & SHIPPING	1,500.00	65.99	86.67	20.68	(163.33)	250.00	5.78%		86.67	(1,413.33)
6132 MEDICAL & DENTAL SUPPLIES	175.00	0.00	0.00		-	0.00	0.00%		0.00	(175.00)
6150 UNIFORM RENTAL/PURCHASE		0.00			-		0.00%		0.00	0.00
6180 EQUIPMENT RENTAL	33,876.00	5,532.29	6,792.86	1,260.57	1,146.86	5,646.00	20.05%		6,792.86	(27,083.14)
6181 EQUIPMENT MAINTENANCE	18,576.00	5,215.46	5,223.16	7.70	2,127.16	3,096.00	28.12%		5,223.16	(13,352.84)
6212 EQUIPMENT PURCHASES < \$500		0.00			-		0.00%		0.00	0.00
6214 EQUIPMENT OVER > 500		0.00			-		0.00%		0.00	0.00
6216 EQUIPMENT OVER > \$1000		0.00			-		0.00%		0.00	0.00
6231 BUILDING RENOVATION		0.00			-		0.00%		0.00	0.00
6232 BUILDING IMPROVEMENTS		0.00			-		0.00%		0.00	0.00
6310 PRINTING & PUBLICATIONS	5,010.00	387.01	387.01		(1,282.99)	1,670.00	7.72%	2,071.93	2,458.94	(2,551.06)
6312 ADVERTISING & PROMOTION	240.00	0.00	0.00		(80.00)	80.00	0.00%		0.00	(240.00)
6320 TELEPHONE	74,868.00	15,304.53	29,869.97	14,565.44	17,391.97	12,478.00	39.90%		29,869.97	(44,998.03)
6410 RENT	102,175.00	7,746.11	15,224.18	7,478.07	(1,810.82)	17,035.00	14.90%		15,224.18	(86,950.82)
6420 UTILITIES/ DISPOSAL	78,000.00	9,708.09	12,735.02	3,026.93	(264.98)	13,000.00	16.33%		12,735.02	(65,264.98)
6432 BUILDING REPAIRS/ MAINT	32,000.00	21,337.06	25,003.86	3,666.80	19,643.86	5,360.00	78.14%		25,003.86	(6,996.14)
6433 GROUNDS MAINTENANCE	21,000.00	10,243.44	14,715.70	4,472.26	11,215.70	3,500.00	70.07%		14,715.70	(6,284.30)
6436 PEST CONTROL	6,600.00	700.14	1,325.28	625.14	225.28	1,100.00	20.08%		1,325.28	(5,274.72)
6437 BURGLAR & FIRE ALARM	6,512.00	231.44	594.63	363.19	(799.37)	1,394.00	9.13%		594.63	(5,917.37)
6440 PROPERTY INSURANCE	13,600.00	0.00	0.00		(2,375.00)	2,375.00	0.00%		0.00	(13,600.00)
6520 CONSULTANTS	18,520.00	0.00	897.00	897.00	(5,275.00)	6,172.00	4.84%	25,326.88	26,223.88	7,703.88
6522 CONSULTANT EXPENSES	378.00	0.00	0.00		(126.00)	126.00	0.00%		0.00	(378.00)
6524 CONTRACTS	13,700.00	0.00	0.00		(4,566.00)	4,566.00	0.00%		0.00	(13,700.00)
6530 LEGAL	6,000.00	0.00	625.00	625.00	(1,375.00)	2,000.00	10.42%		625.00	(5,375.00)

**Fresno Migrant Head Start
Budget to Actual (331 Basic)
Period Ending October-22**

Account Description	Grant Budget	Current	Current Mth	Prior Mth	Current vs Budget	YTD	% Spent	Encumbered	YTD Actual +	Budget Balance	
		Period	YTD	YTD	YTD	Budget			Encumbered		
6540 CUSTODIAL SERVICES	6H	4,776.00	398.00	796.00	398.00	-	796.00	16.67%	796.00	(3,980.00)	
6555 MEDICAL SCREENING/DEAT/S	6H	1,000.00	0.00	500.00	500.00	500.00	0.00	50.00%	500.00	(500.00)	
6562 MEDICAL EXAM	6H		0.00			-		0.00%	0.00	0.00	
6564 MEDICAL FOLLOW-UP	6H		0.00			-		0.00%	0.00	0.00	
6566 DENTAL EXAM	6H		0.00			-		0.00%	0.00	0.00	
6568 DENTAL FOLLOW-UP	6H		0.00			-		0.00%	0.00	0.00	
6610 GAS & OIL	6H	12,500.00	1,978.05	3,913.67	1,935.62	1,831.67	2,082.00	31.31%	3,913.67	(8,586.33)	
6620 VEHICLE INSURANCE	6H	19,800.00	0.00	0.00		(3,300.00)	3,300.00	0.00%	0.00	(19,800.00)	
6630 VEHICLE LICENSE AND FEES	6H		0.00			-		0.00%	0.00	0.00	
6640 VEHICLE REPAIR & MAINTENANCE	6H	9,996.00	116.37	124.37	8.00	(1,541.63)	1,666.00	1.24%	546.00	670.37	(9,325.63)
6712 STAFF TRAVEL-LOCAL	6H	3,930.00	898.08	1,157.39	259.31	(152.61)	1,310.00	29.45%		1,157.39	(2,772.61)
6724 PER DIEM - PARENT	6H		0.00			-		0.00%		0.00	0.00
6730 VOLUNTEER TRAVEL	6H		0.00			-		0.00%		0.00	0.00
6742 TRAINING - STAFF	6H		0.00			-		0.00%		0.00	0.00
6744 TRAINING - VOLUNTEER	6H		0.00			-		0.00%		0.00	0.00
6745 TRAINING - PARTICIPANTS/CLIENTS	6H		0.00			-		0.00%		0.00	0.00
6746 TRAINING - PARENT	6H		0.00			-		0.00%		0.00	0.00
6748 EDUCATION REIMBURSEMENT	6H		0.00			-		0.00%		0.00	0.00
6750 FIELD TRIPS	6H		0.00			-		0.00%		0.00	0.00
6820 INTEREST EXPENSE	6H		0.00			-		0.00%		0.00	0.00
6832 LIABILITY INSURANCE	6H	432.00	0.00	0.00		(72.00)	72.00	0.00%		0.00	(432.00)
6834 STUDENT ACTIVITY INSURAN	6H	1,140.00	0.00	0.00		(380.00)	380.00	0.00%		0.00	(1,140.00)
6840 PROPERTY TAXES	6H	5,800.00	(3,491.01)	(3,491.01)		(3,491.01)	0.00	-60.19%		(3,491.01)	(9,291.01)
6850 FEES & LICENSES	6H	10,500.00	2.00	6.00	4.00	(3,610.66)	3,616.66	0.06%		6.00	(10,494.00)
6851 CPR FEES	6H	240.00	0.00	0.00		(40.00)	40.00	0.00%		0.00	(240.00)
6852 FINGER PRINTING	6H	500.00	0.00	0.00		(100.00)	100.00	0.00%		0.00	(500.00)
6860 DEPRECIATION EXPENSE	6H		0.00			-		0.00%		0.00	0.00
6870 EMPLOYEE RECOGNITION	6H		0.00			-		0.00%		0.00	0.00
6875- EMPLOYEE HEALTH & WELFARE	6H	8,475.00	0.00	0.00		(8,475.00)	8,475.00	0.00%	2,503.66	2,503.66	(5,971.34)
6892 CASH SHORT/OVER	6H		0.00			-		0.00%		0.00	0.00
7110 PARENT ACTIVITIES	6H	700.00	0.00	0.00		(280.00)	280.00	0.00%		0.00	(700.00)
7111- PARENT MILEAGE	6H	126.00	0.00	0.00		(42.00)	42.00	0.00%		0.00	(126.00)
7112 PARENT INVOLVEMENT	6H		0.00			-		0.00%		0.00	0.00
7114 PC ALLOWANCE	6H		90.00	120.00	30.00	120.00	0.00	0.00%		120.00	120.00
7116 PC FOOD	6H	600.00	0.00	0.00		(100.00)	100.00	0.00%		0.00	(600.00)
8110 INKIND SALARIES		451,921.00	88,161.40	141,114.31	52,952.91	22,481.31	118,633.00	31.23%		141,114.31	(310,806.69)
8120 INKIND RENT		210,665.00	14,907.75	29,815.50	14,907.75	(25,485.50)	55,301.00	14.15%		29,815.50	(180,849.50)
8130 INKIND OTHER		3,687.00	0.00	-		(968.00)	968.00	0.00%		0.00	(3,687.00)
9010 INDIRECT EXPENSE	6J	400,643.00	67,727.66	103,473.77	35,746.11	(4,212.24)	107,686.01	25.83%	3,478.43	106,952.20	(293,690.80)
TOTAL EXPENSES		5,469,583.00	915,056.79	1,341,877.43	426,820.64	(124,067.91)	1,465,945.34	24.53%	41,702.89	1,383,580.32	(4,086,002.68)
CHANGE IN NET ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

TOTAL YTD	9.1%
INDIRECT EXP	INDIRECT EXP
Prior Mth	323,213.87
Curr Mth	1,067,473.85
	29,412.46
	97,140.12
	6,333.65
	6,333.65

Administrative	
YTD Expense	1,177,789.07
YTD Inkind	170,929.81
	1,348,718.88
YTD Admin	114,777.00
YTD %	8.51%

Madera Migrant Head Start
Budget to Actual

For the Period Ending **10/31/2022**

Start Date 3/1/2022
Current Mnth 8.00
67%

Account	Description	Budget	Current PTD	Current Actual YTD	Previous Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
REVENUES										
4110	GRANT INCOME-	5,632,943	546,991.73	3,364,432.10	2,817,440.37	3,755,295.30	60%	35,432.37	3,399,864.47	2,233,078.53
4220	IN KIND CONTRIBUTIONS	441,954	230,645.25	568,853.92	338,208.67	294,636.00	129%	-	568,853.92	(126,899.92)
4120	GRANT INCOME-STATE	-	-	-	-	-	-	-	-	-
4390	MISCELLANEOUS	-	-	36,735.47	36,735.47	-	-	-	36,735.47	(36,735.47)
	TOTAL REVENUES	6,074,897	777,636.98	3,970,021.49	3,192,384.51	4,049,931.30	65%	35,432.37	4,005,453.86	2,069,443.14
EXPENDITURES										
5010	Salaries & Wages	3,170,417	323,976.75	1,859,146.11	1,535,169.36	2,113,611.33	59%	-	1,859,146.11	1,311,270.89
5020	Accrued Vacation Pay	172,235	18,697.11	100,827.80	82,130.69	114,823.33	59%	-	100,827.80	71,407.20
5112	Health Insurance	320,563	25,332.86	220,628.26	195,295.40	213,708.67	69%	-	220,628.26	99,934.74
5114	Worker's Compensation	117,831	13,212.42	65,253.81	52,041.39	78,554.00	55%	-	65,253.81	52,577.19
5116	Pension	169,611	16,243.60	100,921.54	84,677.94	113,074.00	60%	-	100,921.54	68,689.46
5122	FICA	254,611	24,633.82	149,656.37	125,022.55	169,740.67	59%	-	149,656.37	104,954.63
5124	SUI	28,713	120.34	4,237.89	4,117.55	19,142.00	15%	-	4,237.89	24,475.11
5130	Accrued Vacation Fringe	12,975	1,430.40	7,607.20	6,176.80	8,650.00	59%	-	7,607.20	5,367.80
6110	Office supplies	16,163	1,343.55	6,512.42	5,168.87	10,775.33	40%	2,407.63	8,920.05	7,242.95
6112	Data Processing Supplies	42,500	7,218.92	27,788.14	20,569.22	28,333.33	65%	11,370.79	39,158.93	3,341.07
6121	Food	13,500	-	7,477.16	7,477.16	9,000.00	55%	-	7,477.16	6,022.84
6122	Kitchen Supplies	1,251	-	173.23	173.23	834.00	14%	-	173.23	1,077.77
6130	Program Supplies	100,649	4,927.87	48,904.14	43,976.27	67,099.33	49%	1,230.00	50,134.14	50,514.86
6132	Medical & Dental Supplies	8,900	-	2,892.98	2,892.98	5,933.33	33%	-	2,892.98	6,007.02
6134	Instructional Supplies	13,000	54.00	4,375.54	4,321.54	8,666.67	34%	-	4,375.54	8,624.46
6140	Custodial Supplies	36,072	729.62	16,053.98	15,324.36	24,048.00	45%	-	16,053.98	20,018.02
6142	Linen / Laundry	-	-	-	-	-	-	-	-	-
6143	Furnishing	15,000	-	7,185.57	7,185.57	10,000.00	-	-	7,185.57	7,814.43
6150	Uniform Rental / Purchases	306	-	150.00	150.00	204.00	49%	-	150.00	156.00
6170	Postage & Shipping	500	106.16	308.10	201.94	333.33	62%	-	308.10	191.90
6221	Equipment Over > \$5,000	-	-	-	-	-	-	-	-	-
6233	Land Improvements	-	-	-	-	-	-	-	-	-
6180	Equipment Rental	19,900	1,843.99	13,085.43	11,241.44	13,266.67	66%	150.00	13,235.43	6,664.57
6181	Equipment Maintenance	14,704	1,363.86	9,622.63	8,258.77	9,802.67	65%	-	9,622.63	5,081.37
6310	Printing & Publications	6,300	-	4,153.28	4,153.28	4,200.00	66%	-	4,153.28	2,146.72
6312	Advertising & Promotion	100	-	91.63	91.63	66.67	-	-	91.63	8.37
6320	Telephone	66,615	12,003.78	102,836.67	90,832.89	44,410.00	154%	-	102,836.67	(36,221.67)
6410	Rent	178,532	17,163.26	130,322.74	113,159.48	119,021.33	73%	-	130,322.74	48,209.26
6420	Utilities / Disposal	112,957	13,743.58	85,140.43	71,396.85	75,304.67	75%	-	85,140.43	27,816.57
6432	Building Repairs / Maintainan	65,300	6,800.94	42,147.47	35,346.53	43,533.33	65%	464.41	42,611.88	22,688.12
6433	Grounds Maintenance	22,950	1,619.45	14,605.52	12,986.07	15,300.00	64%	-	14,605.52	8,344.48
6436	Pest Control	7,408	323.01	4,783.24	4,460.23	4,938.67	65%	-	4,783.24	2,624.76
6437	Burglar & Fire Alarm	5,904	98.65	3,134.80	3,036.15	3,936.00	53%	1,809.66	4,944.46	959.54
6440	Property Insurance	17,160	930.80	10,112.65	9,181.85	11,440.00	59%	-	10,112.65	7,047.35
6521 / 6520	Consultants	18,200	292.50	2,857.40	2,564.90	12,133.33	16%	14,171.98	17,029.38	1,170.62
6522	Consultants Expense	290	26.32	180.74	154.42	193.33	62%	-	180.74	109.26
6524	Contracts	-	-	-	-	-	-	-	-	-
6530	Legal	8,006	-	1,500.00	1,500.00	5,337.33	19%	-	1,500.00	6,506.00
6540	Custodial Services	31,676	1,040.00	10,604.35	9,564.35	21,117.33	33%	-	10,604.35	21,071.65
6555	Medical Screening / DEAT / Staff	1,275	-	805.00	805.00	850.00	63%	-	805.00	470.00
6562	Medical Exam	-	-	-	-	-	-	-	-	-
6564	Medical Follow-up	-	-	-	-	-	-	-	-	-
6566	Dental Exam	-	-	-	-	-	-	-	-	-
6568	Dental Follow-up	-	-	-	-	-	-	-	-	-

Account	Description	Budget	Current PTD	Current Actual YTD	Previous Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
6610	Gas & Oil	12,700	(587.43)	8,079.66	8,667.09	8,466.67	64%	-	8,079.66	4,620.34
6620	Vehicle Insurance	20,000	-	9,789.80	9,789.80	13,333.33	49%	-	9,789.80	10,210.20
6630	Vehicle License & Fees	-	-	-	-	-	-	-	-	-
6640	Vehicle Repair & Maintenanc	10,355	610.91	7,864.36	7,253.45	6,903.33	76%	-	7,864.36	2,490.64
6712	Staff Travel-Local	1,163	101.31	751.34	650.03	775.33	65%	-	751.34	411.66
6714	Staff Travel-Out of Area	-	-	-	-	-	-	-	-	-
6722	Per Diem-Staff	-	-	-	-	-	-	-	-	-
6724	Per Diem-Parent	-	-	-	-	-	-	-	-	-
6730	Volunteer Travel	-	-	-	-	-	-	-	-	-
6742	Training - Staff	8,638	4,003.77	5,324.51	1,320.74	5,758.67	-	472.50	5,797.01	2,840.99
6746	Training - Parent	-	-	-	-	-	-	-	-	-
6748	Education Reimbursement	-	-	-	-	-	-	-	-	-
6750	Field Trips	-	-	-	-	-	-	-	-	-
6810	Bank Charges	-	-	-	-	-	-	-	-	-
6820	Interest Expense	-	-	-	-	-	-	-	-	-
6832	Liability Insurance	380	-	150.86	150.86	253.33	40%	-	150.86	229.14
6834	Student Activity Insurance	2,328	-	1,188.08	1,188.08	1,552.00	51%	-	1,188.08	1,139.92
6840	Property Taxes	-	-	-	-	-	-	-	-	-
6850	Fees & Licenses	9,500	46.50	810.00	763.50	6,333.33	9%	-	810.00	8,690.00
6852	Finger Printing	9,475	272.00	6,302.15	6,030.15	6,316.67	67%	-	6,302.15	3,172.85
6860	Depreciation Expense	-	-	-	-	-	-	-	-	-
6875	Employee Health & Welfare	8,957	-	6,712.27	6,712.27	5,971.33	75%	-	6,712.27	2,244.73
7110	Parent Activities	1,575	709.74	709.74	-	1,050.00	45%	400.00	1,109.74	465.26
7111	Parent Mileage	332	21.24	211.55	190.31	221.33	64%	-	211.55	120.45
7112	Parent Involvement	1,375	644.30	858.24	213.94	916.67	62%	-	858.24	516.76
7114	PPC Allowance	3,000	210.00	1,865.03	1,655.03	2,000.00	62%	-	1,865.03	1,134.97
7116	PPC Food Allowance	1,250	57.40	775.34	717.94	833.33	62%	-	775.34	474.66
8110	In-Kind Salaries	320,252	222,000.08	494,045.92	272,045.84	213,501.33	154%	-	494,045.92	(173,793.92)
8120	In-Kind Rent	120,682	8,645.17	74,808.00	66,162.83	80,454.67	62%	-	74,808.00	45,874.00
8130	In-Kind Other	1,020	-	-	-	680.00	0%	-	-	1,020.00
9010	In-Direct Cost Allocation	469,841	45,624.43	283,690.42	238,065.99	313,227.33	60%	2,955.40	286,645.82	183,195.18
Total Expenses		6,074,897	777,636.98	3,970,021.49	3,192,384.51	4,049,931.30	65%	35,432.37	4,005,453.86	2,069,443.14
Excess Revenue Over		-	-	-	-	-	-	-	-	-
Total Expenses w/o In Kind		5,632,943	546,991.73	3,401,167.57	2,854,175.84				3,436,599.94	2,196,343.06
In-Kind		441,954							61.01%	

ADMINISTRATION BUDGET LIMIT	\$668,797
YEAR-TO DATE ADMIN EXP.	\$382,428
PERCENT OF TOTAL EXPENSES	5.43%
ADMINISTRATION LIMIT IS 9.5%	

ID Cost Calc. @ 9.1%	283,690.42
	283,690.42

State Migrant Full-Day Program - Basic Program

For the Period Ending

10/31/2022

Start Date 7/1/2022

Current Mnth 4

40.0%

Account	Description	Budget	MTD	Current Actual YTD	Previous Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
REVENUES										
4120	GRANT INCOME-STATE	786,682	58,966.57	287,104.36	228,137.79	262,228	36.50%	-	287,104.36	499,577.64
4220	IN KIND CONTRIBUTIONS		-					-	-	-
4315	CHILD CRE REVENUE-STATE		-					-	-	-
4350	RENTAL INCOME		-					-	-	-
	TOTAL REVENUES	786,682	58,966.57	287,104.36	228,137.79	262,228	36.50%	-	287,104.36	499,577.64
EXPENDITURES										
5010	SALARIES & WAGES	525,512	38,551.62	190,240.12	151,688.50	175,171	36.20%	-	190,240.12	335,271.88
5020	ACCRUED VACATION PAY	27,000	2,062.22	9,983.91	7,921.69	9,000	36.98%	-	9,983.91	17,016.09
5112	HEALTH INSURANCE	65,211	3,361.61	25,438.90	22,077.29	21,737	39.01%	-	25,438.90	39,772.10
5114	WORKER'S COMPENSATION	20,866	1,838.12	7,640.81	5,802.69	6,955	36.62%	-	7,640.81	13,225.19
5116	PENSION	23,410	1,747.41	8,595.14	6,847.73	7,803	36.72%	-	8,595.14	14,814.86
5122	FICA	39,768	2,904.43	14,380.72	11,476.29	13,256	36.16%	-	14,380.72	25,387.28
5124	SUI	6,480	22.90	989.01	966.11	2,160	15.26%	-	989.01	5,490.99
5130	ACCRUED VACATION FRINGE	2,100	157.75	763.82	606.07	700	36.37%	-	763.82	1,336.18
6110	OFFICE SUPPLIES	939	11.71	11.71		313	1.25%	-	11.71	927.29
6112	DATA PROCESSING SUPPLIES	-	-			-		-	-	-
6121	FOOD	-	-			-		-	-	-
6122	KITCHEN SUPPLIES	-	-			-		-	-	-
6130	PROGRAM SUPPLIES	4,496	2,094.34	2,934.61	840.27	1,499	65.27%	-	2,934.61	1,561.39
6132	MEDICAL & DENTAL SUPPLIES	-	-			-		-	-	-
6134	INSTRUCTIONAL SUPPLIES	-	-			-		-	-	-
6140	CUSTODIAL SUPPLIES	3,500	1,296.08	2,178.32	882.24	1,167	62.24%	-	2,178.32	1,321.68
6170	POSTAGE & SHIPPING	-	-			-		-	-	-
6180	EQUIPMENT RENTAL	-	-			-		-	-	-
6181	EQUIPMENT MAINTENANCE	-	-			-		-	-	-
6221	EQUIPMENT OVER > \$5000	-	-			-		-	-	-
6320	TELEPHONE	-	-			-		-	-	-
6420	UTILITIES/ DISPOSAL	-	-			-		-	-	-
6432	BUILDING REPAIRS/ MAINTENANCE	-	-			-		-	-	-
6433	GROUNDS MAINTENANCE	-	-			-		-	-	-
6436	PEST CONTROL	-	-			-		-	-	-
6540	CUSTODIAL SERVICES	-	-			-		-	-	-
6610	GAS & OIL	-	-			-		-	-	-
6620	VEHICLE INSURANCE	-	-			-		-	-	-
6640	VEHICLE REPAIR & MAINTENANCE	-	-			-		-	-	-
6834	STUDENT ACTIVITY INSURANCE	-	-			-		-	-	-
9010	INDIRECT COST ALLOCATION	67,400	4,918.38	23,947.29	19,028.91	22,467	35.53%	-	23,947.29	43,452.71
	Total Expenses	786,682	58,966.57	287,104.36	228,137.79	262,228	36.50%	-	287,104.36	499,577.64
									36.5%	

In Direct Calc. @ 9.1%
23,947.29

23,947.29 Total

Madera Migrant Head Start
Budget to Actual

		For the Period Ending 10/31/2022						Start Date	3/1/2022	
								Current Mnth	8.00	
									67%	
Account	Description	Budget	Current PTD	Current Actual YTD	Previous Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
REVENUES										
4110	GRANT INCOME-	5,632,943	546,991.73	3,364,432.10	2,817,440.37	3,755,295.30	60%	35,432.37	3,399,864.47	2,233,078.53
4220	IN KIND CONTRIBUTIONS	441,954	230,645.25	568,853.92	338,208.67	294,636.00	129%	-	568,853.92	(126,899.92)
4120	GRANT INCOME-STATE	-	-	-	-	-	-	-	-	-
4390	MISCELLANEOUS	-	-	36,735.47	36,735.47	-	-	-	36,735.47	(36,735.47)
TOTAL REVENUES		6,074,897	777,636.98	3,970,021.49	3,192,384.51	4,049,931.30	65%	35,432.37	4,005,453.86	2,069,443.14
EXPENDITURES										
5010	Salaries & Wages	3,170,417	323,976.75	1,859,146.11	1,535,169.36	2,113,611.33	59%	-	1,859,146.11	1,311,270.89
5020	Accrued Vacation Pay	172,235	18,697.11	100,827.80	82,130.69	114,823.33	59%	-	100,827.80	71,407.20
5112	Health Insurance	320,563	25,332.86	220,628.26	195,295.40	213,708.67	69%	-	220,628.26	99,934.74
5114	Worker's Compensation	117,831	13,212.42	65,253.81	52,041.39	78,554.00	55%	-	65,253.81	52,577.19
5116	Pension	169,611	16,243.60	100,921.54	84,677.94	113,074.00	60%	-	100,921.54	68,689.46
5122	FICA	254,611	24,633.82	149,656.37	125,022.55	169,740.67	59%	-	149,656.37	104,954.63
5124	SUI	28,713	120.34	4,237.89	4,117.55	19,142.00	15%	-	4,237.89	24,475.11
5130	Accrued Vacation Fringe	12,975	1,430.40	7,607.20	6,176.80	8,650.00	59%	-	7,607.20	5,367.80
6110	Office supplies	16,163	1,343.55	6,512.42	5,168.87	10,775.33	40%	2,407.63	8,920.05	7,242.95
6112	Data Processing Supplies	42,500	7,218.92	27,788.14	20,569.22	28,333.33	65%	11,370.79	39,158.93	3,341.07
6121	Food	13,500	-	7,477.16	7,477.16	9,000.00	55%	-	7,477.16	6,022.84
6122	Kitchen Supplies	1,251	-	173.23	173.23	834.00	14%	-	173.23	1,077.77
6130	Program Supplies	100,649	4,927.87	48,904.14	43,976.27	67,099.33	49%	1,230.00	50,134.14	50,514.86
6132	Medical & Dental Supplies	8,900	-	2,892.98	2,892.98	5,933.33	33%	-	2,892.98	6,007.02
6134	Instructional Supplies	13,000	54.00	4,375.54	4,321.54	8,666.67	34%	-	4,375.54	8,624.46
6140	Custodial Supplies	36,072	729.62	16,053.98	15,324.36	24,048.00	45%	-	16,053.98	20,018.02
6142	Linen / Laundry	-	-	-	-	-	-	-	-	-
6143	Furnishing	15,000	-	7,185.57	7,185.57	10,000.00	-	-	7,185.57	7,814.43
6150	Uniform Rental / Purchases	306	-	150.00	150.00	204.00	49%	-	150.00	156.00
6170	Postage & Shipping	500	106.16	308.10	201.94	333.33	62%	-	308.10	191.90
6221	Equipment Over > \$5,000	-	-	-	-	-	-	-	-	-
6233	Land Improvements	-	-	-	-	-	-	-	-	-
6180	Equipment Rental	19,900	1,843.99	13,085.43	11,241.44	13,266.67	66%	150.00	13,235.43	6,664.57
6181	Equipment Maintenance	14,704	1,363.86	9,622.63	8,258.77	9,802.67	65%	-	9,622.63	5,081.37
6310	Printing & Publications	6,300	-	4,153.28	4,153.28	4,200.00	66%	-	4,153.28	2,146.72
6312	Advertising & Promotion	100	-	91.63	91.63	66.67	-	-	91.63	8.37
6320	Telephone	66,615	12,003.78	102,836.67	90,832.89	44,410.00	154%	-	102,836.67	(36,221.67)
6410	Rent	178,532	17,163.26	130,322.74	113,159.48	119,021.33	73%	-	130,322.74	48,209.26
6420	Utilities / Disposal	112,957	13,743.58	85,140.43	71,396.85	75,304.67	75%	-	85,140.43	27,816.57
6432	Building Repairs / Maintenanc	65,300	6,800.94	42,147.47	35,346.53	43,533.33	65%	464.41	42,611.88	22,688.12
6433	Grounds Maintenance	22,950	1,619.45	14,605.52	12,986.07	15,300.00	64%	-	14,605.52	8,344.48
6436	Pest Control	7,408	323.01	4,783.24	4,460.23	4,938.67	65%	-	4,783.24	2,624.76
6437	Burglar & Fire Alarm	5,904	98.65	3,134.80	3,036.15	3,936.00	53%	1,809.66	4,944.46	959.54
6440	Property Insurance	17,160	930.80	10,112.65	9,181.85	11,440.00	59%	-	10,112.65	7,047.35
6521 / 6520	Consultants	18,200	292.50	2,857.40	2,564.90	12,133.33	16%	14,171.98	17,029.38	1,170.62
6522	Consultants Expense	290	26.32	180.74	154.42	193.33	62%	-	180.74	109.26
6524	Contracts	-	-	-	-	-	-	-	-	-
6530	Legal	8,006	-	1,500.00	1,500.00	5,337.33	19%	-	1,500.00	6,506.00
6540	Custodial Services	31,676	1,040.00	10,604.35	9,564.35	21,117.33	33%	-	10,604.35	21,071.65
6555	Medical Screening / DEAT / Staff	1,275	-	805.00	805.00	850.00	63%	-	805.00	470.00
6562	Medical Exam	-	-	-	-	-	-	-	-	-
6564	Medical Follow-up	-	-	-	-	-	-	-	-	-
6566	Dental Exam	-	-	-	-	-	-	-	-	-
6568	Dental Follow-up	-	-	-	-	-	-	-	-	-

Account	Description	Budget	Current PTD	Current Actual YTD	Previous Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
6610	Gas & Oil	12,700	(587.43)	8,079.66	8,667.09	8,466.67	64%	-	8,079.66	4,620.34
6620	Vehicle Insurance	20,000	-	9,789.80	9,789.80	13,333.33	49%	-	9,789.80	10,210.20
6630	Vehicle License & Fees	-	-	-	-	-	-	-	-	-
6640	Vehicle Repair & Maintenanc	10,355	610.91	7,864.36	7,253.45	6,903.33	76%	-	7,864.36	2,490.64
6712	Staff Travel-Local	1,163	101.31	751.34	650.03	775.33	65%	-	751.34	411.66
6714	Staff Travel-Out of Area	-	-	-	-	-	-	-	-	-
6722	Per Diem-Staff	-	-	-	-	-	-	-	-	-
6724	Per Diem-Parent	-	-	-	-	-	-	-	-	-
6730	Volunteer Travel	-	-	-	-	-	-	-	-	-
6742	Training - Staff	8,638	4,003.77	5,324.51	1,320.74	5,758.67	-	472.50	5,797.01	2,840.99
6746	Training - Parent	-	-	-	-	-	-	-	-	-
6748	Education Reimbursement	-	-	-	-	-	-	-	-	-
6750	Field Trips	-	-	-	-	-	-	-	-	-
6810	Bank Charges	-	-	-	-	-	-	-	-	-
6820	Interest Expense	-	-	-	-	-	-	-	-	-
6832	Liability Insurance	380	-	150.86	150.86	253.33	40%	-	150.86	229.14
6834	Student Activity Insurance	2,328	-	1,188.08	1,188.08	1,552.00	51%	-	1,188.08	1,139.92
6840	Property Taxes	-	-	-	-	-	-	-	-	-
6850	Fees & Licenses	9,500	46.50	810.00	763.50	6,333.33	9%	-	810.00	8,690.00
6852	Finger Printing	9,475	272.00	6,302.15	6,030.15	6,316.67	67%	-	6,302.15	3,172.85
6860	Depreciation Expense	-	-	-	-	-	-	-	-	-
6875	Employee Health & Welfare	8,957	-	6,712.27	6,712.27	5,971.33	75%	-	6,712.27	2,244.73
7110	Parent Activities	1,575	709.74	709.74	-	1,050.00	45%	400.00	1,109.74	465.26
7111	Parent Mileage	332	21.24	211.55	190.31	221.33	64%	-	211.55	120.45
7112	Parent Involvement	1,375	644.30	858.24	213.94	916.67	62%	-	858.24	516.76
7114	PPC Allowance	3,000	210.00	1,865.03	1,655.03	2,000.00	62%	-	1,865.03	1,134.97
7116	PPC Food Allowance	1,250	57.40	775.34	717.94	833.33	62%	-	775.34	474.66
8110	In-Kind Salaries	320,252	222,000.08	494,045.92	272,045.84	213,501.33	154%	-	494,045.92	(173,793.92)
8120	In-Kind Rent	120,682	8,645.17	74,808.00	66,162.83	80,454.67	62%	-	74,808.00	45,874.00
8130	In-Kind Other	1,020	-	-	-	680.00	0%	-	-	1,020.00
9010	In-Direct Cost Allocation	469,841	45,624.43	283,690.42	238,065.99	313,227.33	60%	2,955.40	286,645.82	183,195.18
Total Expenses		6,074,897	777,636.98	3,970,021.49	3,192,384.51	4,049,931.30	65%	35,432.37	4,005,453.86	2,069,443.14
Excess Revenue Over		-	-	-	-	-	-	-	-	-
Total Expenses w/o In Kind		5,632,943	546,991.73	3,401,167.57	2,854,175.84				3,436,599.94	2,196,343.06
In-Kind		441,954							61.01%	

ADMINISTRATION BUDGET LIMIT	\$668,797
YEAR-TO DATE ADMIN EXP.	\$382,428
PERCENT OF TOTAL EXPENSES	5.43%
ADMINISTRATION LIMIT IS 9.5%	

ID Cost Calc. @ 9.1%	283,690.42
	283,690.42

Madera/Mariposa Regional Head Start
Administrative Expenses
For the period ending October 31, 2022

Account Description	Actual YTD	Encumbered	Actual + Encumb	Actual	% Admin	YTD Admin
5010 SALARIES & WAGES	684,614.01	0.00	684,614.01	684,614.01	*****	27,294.00
5019- SALARIES & WAGES C19	0.00	0.00	0.00	0.00		
5020 ACCRUED VACATION PAY	38,861.47	0.00	38,861.47	38,861.47	*****	1,598.00
5112 HEALTH INSURANCE	54,631.70	0.00	54,631.70	54,631.70	*****	2,549.00
5114 WORKER'S COMPENSATION	24,017.52	0.00	24,017.52	24,017.52	*****	123.00
5115- Worker's Compensation C19	0.00	0.00	0.00	0.00	*****	
5116 PENSION	33,771.77	0.00	33,771.77	33,771.77	*****	1,400.00
5117- Pension C19	0.00	0.00	0.00	0.00	*****	
5121- FICA C19	0.00	0.00	0.00	0.00	*****	
5122 FICA	52,607.81	0.00	52,607.81	52,607.81	*****	2,141.00
5123- SUI C19	0.00	0.00	0.00	0.00	*****	
5124 SUI	1,476.24	0.00	1,476.24	1,476.24	*****	
5130 ACCRUED VACATION FRINGE	2,972.15	0.00	2,972.15	2,972.15	*****	122.00
6110 OFFICE SUPPLIES	7,608.21	2,170.36	9,778.57	7,608.21	28%	2,130.30
6112 DATA PROCESSING SUPPLIES	7,955.67	5,223.39	13,179.06	7,955.67	100%	7,955.67
6121 FOOD	2,653.38	0.00	2,653.38	2,653.38		0.00
6122 KITCHEN SUPPLIES	0.00	0.00	0.00	0.00		0.00
6130 PROGRAM SUPPLIES	30,077.39	488.29	30,565.68	30,077.39		0.00
6132 MEDICAL & DENTAL SUPPLIES	476.09	0.00	476.09	476.09		0.00
6134 INSTRUCTIONAL SUPPLIES	3,027.23	947.95	3,975.18	3,027.23		0.00
6140 CUSTODIAL SUPPLIES	9,434.35	0.00	9,434.35	9,434.35	5%	471.72
6142 LINEN/LAUNDRY	196.00	0.00	196.00	196.00		0.00
6150 UNIFORM RENTAL/PURCHASE	0.00	0.00	0.00	0.00		0.00
6170 POSTAGE & SHIPPING	241.71	0.00	241.71	241.71	16%	38.67
6180 EQUIPMENT RENTAL	8,772.22	0.00	8,772.22	8,772.22		0.00
6181 EQUIPMENT MAINTENANCE	9,397.93	0.00	9,397.93	9,397.93	****	0.00
6221 EQUIPMENT MAINTENANCE >\$5000	0.00	0.00	0.00	0.00		0.00
6310 PRINTING & PUBLICATIONS	5,297.86	0.00	5,297.86	5,297.86	50%	2,648.93
6312 ADVERTISING AND PROMOTION	20.00	0.00	20.00	20.00	5%	1.00
6320 TELEPHONE	113,148.46	0.00	113,148.46	113,148.46	24%	294.00
6410 RENT	89,306.60	0.00	89,306.60	89,306.60	****	1,766.00
6420 UTILITIES/ DISPOSAL	48,779.52	0.00	48,779.52	48,779.52	5%	217.00
6432 BUILDING REPAIRS/ MAINTEN	63,729.01	4,595.49	68,324.50	63,729.01	5%	3,186.45
6433 GROUNDS MAINTENANCE	18,395.56	0.00	18,395.56	18,395.56		0.00
6435 BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00		0.00
6436 PEST CONTROL	3,363.59	0.00	3,363.59	3,363.59		0.00
6437 BURGLAR & FIRE ALARM	980.50	0.00	980.50	980.50	5%	49.03
6440 PROPERTY INSURANCE	3,386.44	0.00	3,386.44	3,386.44	****	26.00
6520 CONSULTANTS	3,109.92	17,375.68	20,485.60	3,109.92	5%	155.50
6522 CONSULTANT EXPENSES	0.00	0.00	0.00	0.00		0.00
6524 CONTRACTS	8,884.12	0.00	8,884.12	8,884.12		0.00
6530 LEGAL	625.00	0.00	625.00	625.00		0.00
6540 CUSTODIAL SERVICES	3,362.40	0.00	3,362.40	3,362.40	100%	3,362.40
6555 MEDICAL SCREENING/DEAT/ST	1,205.00	0.00	1,205.00	1,205.00	****	0.00
6562 MEDICAL EXAM	0.00	0.00	0.00	0.00		0.00
6564 MEDICAL FOLLOW-UP	0.00	0.00	0.00	0.00		0.00
6566 DENTAL EXAM	0.00	0.00	0.00	0.00		0.00
6568 DENTAL FOLLOW-UP	0.00	0.00	0.00	0.00		0.00
6610 GAS & OIL	4,698.42	0.00	4,698.42	4,698.42		0.00
6620 VEHICLE INSURANCE	4,228.69	0.00	4,228.69	4,228.69		0.00
6640 VEHICLE REPAIR & MAINTEN	2,991.83	924.00	3,915.83	2,991.83		0.00
6712 STAFF TRAVEL-LOCAL	1,920.91	0.00	1,920.91	1,920.91		0.00
6714 STAFF TRAVEL-OUT OF AREA	242.07	616.04	858.11	242.07	5%	12.10
6722 PER DIEM - STAFF	0.00	0.00	0.00	0.00	5%	0.00
6724 PER DIEM - PARENT	0.00	0.00	0.00	0.00	5%	0.00
6730 VOLUNTEER TRAVEL	0.00	0.00	0.00	0.00		0.00
6742 TRAINING - STAFF	17,365.00	693.00	18,058.00	17,365.00		0.00
6744 VOLUNTEER TRAINING	0.00	0.00	0.00	0.00		0.00
6746 TRAINING - PARENT	0.00	0.00	0.00	0.00		0.00
6748 EDUCATION REIMBURSEMENT	0.00	0.00	0.00	0.00		0.00
6750 FIELD TRIPS	0.00	0.00	0.00	0.00		0.00
6810 BANK CHARGES	0.00	0.00	0.00	0.00		0.00
6820 INTEREST CHARGES	0.00	0.00	0.00	0.00		0.00
6832 LIABILITY INSURANCE	26.93	0.00	26.93	26.93	5%	1.35
6834 STUDENT ACTIVITY INSURAN	616.55	0.00	616.55	616.55		0.00
6840 PROPERTY TAX	0.00	0.00	0.00	0.00		0.00
6850 FEES & LICENSES	10,825.71	0.00	10,825.71	10,825.71	****	78.00
6851 CPR FEES	0.00	0.00	0.00	0.00		0.00
6852 FINGER PRINTING	1,317.00	0.00	1,317.00	1,317.00		0.00
6860 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00		0.00
6870 EMPLOYEE RECOGNITION	0.00	0.00	0.00	0.00		0.00
6875- EMPLOYEE HEALTH & WELFARE COSTS	2,976.52	0.00	2,976.52	2,976.52		0.00
6880 VOLUNTEER RECOGNITION	0.00	0.00	0.00	0.00		0.00
6892 CASH SHORT/OVER	0.00	0.00	0.00	0.00		0.00
7110 PARENT ACTIVITIES	0.00	0.00	0.00	0.00		0.00
7111 PARENT MILEAGE	0.00	0.00	0.00	0.00		0.00
7112 PARENT INVOLVEMENT	0.00	0.00	0.00	0.00		0.00
7114 PPC ALLOWANCE	1,155.00	0.00	1,155.00	1,155.00		0.00
7115 PPC FOOD ALLOWANCE	0.00	0.00	0.00	0.00		0.00
7116 PARENT COMM. FOOD ALLOWAN	0.00	0.00	0.00	0.00		0.00
8110 IN KIND SALARIES	47,643.57	0.00	47,643.57	47,643.57		0.00
8120 IN KIND RENT	78,706.20	0.00	78,706.20	78,706.20		0.00
8130 IN KIND - OTHER	267,176.00	0.00	267,176.00	267,176.00		0.00
9010 INDIRECT COST ALLOCATION	126,012.39	3,006.11	129,018.50	126,012.39	100%	126,012.39
Total Expenses	1,904,289.62	36,040.31	1,940,329.93	1,904,289.62		183,633.51
Total Expenses	1,904,289.62	36,040.31	1,940,329.93	1,904,289.62		183,633.51

Coded directly into program admin

YTD ADMINISTRATION

9.64%

LIHEAP 21B-5019 - Fund 207
November 1, 2020 to November 30, 2022

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual November 30, 2022</u>	<u>YTD Budget November 30, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
207 0 HOME ENERGY ASSIST. PROG.								
<u>Revenues</u>								
4110- GRANT INCOME-FEDERAL	684,900.00	0.00	684,859.59	407,634.00	(1.00)	0.00	684,859.59	40.41
Total Revenues	684,900.00	0.00	684,859.59	407,634.00	(1.00)	0.00	684,859.59	40.41
<u>Expenses</u>								
5010- SALARIES & WAGES	155,029.00	0.00	147,438.26	106,857.00	0.95	0.00	147,438.26	7,590.74
5020- ACCRUED VACATION PAY	0.00	0.00	8,800.96	0.00	0.00	0.00	8,800.96	(8,800.96)
5112- HEALTH INSURANCE	19,459.00	0.00	18,434.54	13,156.00	0.95	0.00	18,434.54	1,024.46
5114- WORKER'S COMPENSATION	818.00	0.00	663.23	581.00	0.81	0.00	663.23	154.77
5116- PENSION	8,479.00	0.00	7,826.67	5,592.00	0.92	0.00	7,826.67	652.33
5122- FICA	12,320.00	0.00	11,774.41	8,353.00	0.96	0.00	11,774.41	545.59
5124- SUI	1,717.00	0.00	769.57	1,108.00	0.45	0.00	769.57	947.43
5130- ACCRUED VACATION FICA	0.00	0.00	134.65	0.00	0.00	0.00	134.65	(134.65)
6110- OFFICE SUPPLIES	4,000.00	0.00	7,106.07	2,500.00	1.78	0.00	7,106.07	(3,106.07)
6112- DATA PROCESSING SUPPLIES	15,300.00	184.58	15,754.78	15,264.00	1.03	363.15	16,117.93	(817.93)
6130- PROGRAM SUPPLIES	150.00	0.00	99.44	10.00	0.66	0.00	99.44	50.56
6142- LINEN/LAUNDRY	5.00	0.00	0.00	5.00	0.00	0.00	0.00	5.00
6170- POSTAGE & SHIPPING	2,800.00	0.00	5,249.46	1,200.00	1.87	0.00	5,249.46	(2,449.46)
6180- EQUIPMENT RENTAL	3,581.00	0.00	6,518.19	1,500.00	1.82	0.00	6,518.19	(2,937.19)
6181- EQUIPMENT MAINTENANCE	3,005.00	0.00	781.02	1,800.00	0.26	0.00	781.02	2,223.98
6310- PRINTING & PUBLICATIONS	10.00	0.00	81.18	25.00	8.12	0.00	81.18	(71.18)
6312- ADVERTISING & PROMOTION	2,096.00	0.00	105.00	2,990.00	0.05	0.00	105.00	1,991.00
6320- TELEPHONE	8,000.00	90.94	4,361.24	8,200.00	0.55	0.00	4,361.24	3,638.76
6410- RENT	16,000.00	0.00	14,437.62	16,900.00	0.90	0.00	14,437.62	1,562.38
6420- UTILITIES/ DISPOSAL	2,000.00	0.00	2,224.46	3,566.00	1.11	0.00	2,224.46	(224.46)
6432- BUILDING REPAIRS/ MAINTENANCE	20.00	0.00	678.61	20.00	33.93	0.00	678.61	(658.61)
6440- PROPERTY INSURANCE	840.00	0.00	990.16	575.00	1.18	0.00	990.16	(150.16)
6520- CONSULTANTS	800.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00
6524- CONTRACTS	377,007.00	0.00	374,876.06	180,864.00	0.99	0.00	374,876.06	2,130.94
6530- LEGAL	100.00	0.00	0.00	88.00	0.00	0.00	0.00	100.00
6555- MEDICAL SCREENING/DEAT/STAFF	260.00	0.00	255.50	0.00	0.98	0.00	255.50	4.50
6610- GAS & OIL	30.00	0.00	80.84	30.00	2.69	0.00	80.84	(50.84)
6640- VEHICLE REPAIR & MAINTENANCE	10.00	0.00	0.00	10.00	0.00	0.00	0.00	10.00
6712- STAFF TRAVEL-LOCAL	125.00	0.00	17.92	125.00	0.14	0.00	17.92	107.08
6742- TRAINING - STAFF	428.00	0.00	0.00	428.00	0.00	0.00	0.00	428.00

LIHEAP 21B-5019 - Fund 207
November 1, 2020 to November 30, 2022

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual November 30, 2022</u>	<u>YTD Budget November 30, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
207 0 HOME ENERGY ASSIST. PROG.								
6810- BANK CHARGES	25.00	0.00	25.00	0.00	1.00	0.00	25.00	0.00
6820- INTEREST EXPENSE	1.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00
6840- PROPERTY TAXES	30.00	0.00	76.23	10.00	2.54	0.00	76.23	(46.23)
6850- FEES & LICENSES	540.00	0.00	1,379.53	150.00	2.55	0.00	1,379.53	(839.53)
6852- FINGERPRINT	0.00	0.00	17.75	0.00	0.00	0.00	17.75	(17.75)
6875- EMPLOYEE HEALTH & WELFARE	150.00	0.00	137.00	60.00	0.91	(0.22)	136.78	13.22
7240- DIRECT BENEFITS	8,000.00	0.00	8,386.00	6,000.00	1.05	0.00	8,386.00	(386.00)
7250- FURNACE REPAIRS/REPLACEMENT	16,000.00	0.00	20,289.25	10,000.00	1.27	0.00	20,289.25	(4,289.25)
9010- INDIRECT COST ALLOCATION	25,765.00	0.00	25,549.09	19,666.00	0.99	0.00	25,549.09	215.91
Total Expenses	684,900.00	275.52	685,319.69	407,634.00	1.00	362.93	685,682.62	(782.62)
Excess Revenue Over (Under) Expenditures	0.00	(275.52)	(460.10)	0.00	0.00	(362.93)	(823.03)	823.03
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	(275.52)	(460.10)	0.00	0.00	(362.93)	(823.03)	823.03

LIHEAP 22B-4019 - Fund 208
November 1, 2021 to November 30, 2022

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual November 30, 2022</u>	<u>YTD Budget November 30, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
208 0 HOME ENERGY ASSIST. PROG.								
<u>Revenues</u>								
4110- GRANT INCOME-FEDERAL	819,064.00	0.00	228,273.54	0.00	(0.28)	0.00	228,273.54	590,790.46
Total Revenues	819,064.00	0.00	228,273.54	0.00	(0.28)	0.00	228,273.54	590,790.46
<u>Expenses</u>								
5010- SALARIES & WAGES	189,443.00	19,981.66	100,117.32	0.00	0.53	0.00	100,117.32	89,325.68
5020- ACCRUED VACATION PAY	0.00	900.14	5,234.34	0.00	0.00	0.00	5,234.34	(5,234.34)
5112- HEALTH INSURANCE	20,869.00	1,819.77	9,360.56	0.00	0.45	0.00	9,360.56	11,508.44
5114- WORKER'S COMPENSATION	841.00	88.14	439.25	0.00	0.52	0.00	439.25	401.75
5116- PENSION	10,868.00	1,083.89	4,788.69	0.00	0.44	0.00	4,788.69	6,079.31
5122- FICA	14,874.00	1,671.52	8,008.00	0.00	0.54	0.00	8,008.00	6,866.00
5124- SUI	2,069.00	0.00	0.00	0.00	0.00	0.00	0.00	2,069.00
5130- ACCRUED VACATION FICA	0.00	9.60	54.89	0.00	0.00	0.00	54.89	(54.89)
6110- OFFICE SUPPLIES	5,000.00	2,523.77	4,291.36	0.00	0.86	0.00	4,291.36	708.64
6112- DATA PROCESSING SUPPLIES	6,000.00	4,241.27	13,986.06	0.00	2.33	0.00	13,986.06	(7,986.06)
6130- PROGRAM SUPPLIES	6,225.95	0.00	0.00	0.00	0.00	0.00	0.00	6,225.95
6142- LINEN/LAUNDRY	20.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00
6170- POSTAGE & SHIPPING	3,500.00	349.86	2,536.04	0.00	0.72	0.00	2,536.04	963.96
6180- EQUIPMENT RENTAL	1,600.00	1,894.66	4,244.61	0.00	2.65	0.00	4,244.61	(2,644.61)
6181- EQUIPMENT MAINTENANCE	300.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
6310- PRINTING & PUBLICATIONS	5,000.00	0.00	2,379.67	0.00	0.48	0.00	2,379.67	2,620.33
6312- ADVERTISING & PROMOTION	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
6320- TELEPHONE	11,000.00	66.25	745.47	0.00	0.07	0.00	745.47	10,254.53
6410- RENT	18,000.00	34.43	6,220.90	0.00	0.35	0.00	6,220.90	11,779.10
6420- UTILITIES/ DISPOSAL	10,000.00	0.81	1,279.01	0.00	0.13	0.00	1,279.01	8,720.99
6432- BUILDING REPAIRS/ MAINTENANCE	200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
6436- PEST CONTROL	0.00	0.00	0.57	0.00	0.00	0.00	0.57	(0.57)
6437- BURGLAR & FIRE ALARM	0.00	0.00	0.67	0.00	0.00	0.00	0.67	(0.67)
6440- PROPERTY INSURANCE	1,575.00	0.00	0.00	0.00	0.00	0.00	0.00	1,575.00
6524- CONTRACTS	450,973.00	0.00	120,931.27	0.00	0.27	0.00	120,931.27	330,041.73
6530- LEGAL	50.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
6555- MEDICAL SCREENING/DEAT/STAFF	150.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00
6610- GAS & OIL	2,500.00	71.38	71.38	0.00	0.03	0.00	71.38	2,428.62
6640- VEHICLE REPAIR & MAINTENANCE	1,500.00	0.00	215.24	0.00	0.14	0.00	215.24	1,284.76

LIHEAP 22B-4019 - Fund 208
November 1, 2021 to November 30, 2022

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual November 30, 2022</u>	<u>YTD Budget November 30, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
208 0 HOME ENERGY ASSIST. PROG.								
6712- STAFF TRAVEL-LOCAL	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6714- STAFF TRAVEL-OUT OF AREA	200.00	0.00	2,504.76	0.00	12.52	0.00	2,504.76	(2,304.76)
6722- PER DIEM - STAFF	0.00	0.00	164.00	0.00	0.00	0.00	164.00	(164.00)
6742- TRAINING - STAFF	5,002.00	0.00	834.99	0.00	0.17	1,991.13	2,826.12	2,175.88
6820- INTEREST EXPENSE	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
6850- FEES & LICENSES	50.00	1.00	200.43	0.00	4.01	0.00	200.43	(150.43)
6852- FINGERPRINT	150.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00
6875- EMPLOYEE HEALTH & WELFARE	150.00	0.00	39.71	0.00	0.26	0.00	39.71	110.29
7240- DIRECT BENEFITS	6,000.00	1,294.00	9,950.00	0.00	1.66	0.00	9,950.00	(3,950.00)
7250- FURNACE REPAIRS/REPLACEMENT	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
9010- INDIRECT COST ALLOCATION	31,453.05	0.00	10,536.84	0.00	0.34	0.00	10,536.84	20,916.21
Total Expenses	819,064.00	36,032.15	309,136.03	0.00	0.38	1,991.13	311,127.16	507,936.84
Excess Revenue Over (Under) Expenditures	0.00	(36,032.15)	(80,862.49)	0.00	0.00	(1,991.13)	(82,853.62)	82,853.62
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	(36,032.15)	(80,862.49)	0.00	0.00	(1,991.13)	(82,853.62)	82,853.62

LIHEAP ARPA 21V-5568 - Fund 270
August 1, 2021 to November 30, 2022

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual November 30, 2022</u>	<u>YTD Budget November 30, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
270 0 AMERICAN RESCUE PLAN ACT (ARPA)								
6640- VEHICLE REPAIR & MAINTENANCE	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
6712- STAFF TRAVEL-LOCAL	250.00	0.00	7.02	0.00	0.03	0.00	7.02	242.98
6742- TRAINING - STAFF	3,170.00	0.00	0.00	0.00	0.00	766.74	766.74	2,403.26
6820- INTEREST EXPENSE	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
6840- PROPERTY TAXES	15.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00
6850- FEES & LICENSES	1,200.00	0.00	226.19	0.00	0.19	0.00	226.19	973.81
6852- FINGERPRINT	260.00	0.00	1.50	0.00	0.01	0.00	1.50	258.50
6875- EMPLOYEE HEALTH & WELFARE	200.00	0.00	200.03	0.00	1.00	0.00	200.03	(0.03)
7240- DIRECT BENEFITS	100,000.00	0.00	30,679.00	(70,000.00)	0.31	0.00	30,679.00	69,321.00
7250- FURNACE REPAIRS/REPLACEMENT	189,000.00	0.00	0.00	0.00	0.00	0.00	0.00	189,000.00
9010- INDIRECT COST ALLOCATION	34,798.00	0.00	26,881.40	0.00	0.77	0.00	26,881.40	7,916.60
Total Expenses	728,183.00	1,088.04	420,579.49	(70,000.00)	0.58	766.74	421,346.23	306,836.77
Excess Revenue Over (Under) Expenditures	0.00	(1,088.04)	(1,519.76)	0.00	0.00	(766.74)	(2,286.50)	2,286.50
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	(1,088.04)	(1,519.76)	0.00	0.00	(766.74)	(2,286.50)	2,286.50

**Cross-Year Rev/ Exp by Fund/ Obj w Encumbrances/w Net Assets
November 30, 2022**

<u>224 0 HUD SHUNAMMITE PLACE</u>	<u>Grant</u>	<u>Current</u>	<u>YTD Actual</u>	<u>YTD</u>			<u>YTD</u>	<u>Actual Plus</u>	<u>Budget</u>
	<u>Budget</u>	<u>Month</u>	<u>November</u>	<u>November</u>	<u>% Spent</u>	<u>Encumbrance</u>	<u>Encumbrance</u>	<u>Encumbrance</u>	<u>Balance</u>
		<u>Actual</u>	<u>30, 2022</u>	<u>30, 2022</u>					
<u>Revenues</u>									
4350- RENTAL INCOME	0.00	4,873.11	4,873.11	0.00	0.00	0.00	4,873.11	(4,873.11)	
Total Revenues	0.00	4,873.11	4,873.11	0.00	0.00	0.00	4,873.11	(4,873.11)	
<u>Expenses</u>									
5010- SALARIES & WAGES	0.00	10,919.20	10,919.20	0.00	0.00	0.00	10,919.20	(10,919.20)	
5020- ACCRUED VACATION PAY	0.00	510.95	510.95	0.00	0.00	0.00	510.95	(510.95)	
5112- HEALTH INSURANCE	0.00	1,242.81	1,242.81	0.00	0.00	0.00	1,242.81	(1,242.81)	
5114- WORKER'S COMPENSATION	0.00	439.33	439.33	0.00	0.00	0.00	439.33	(439.33)	
5116- PENSION	0.00	432.22	432.22	0.00	0.00	0.00	432.22	(432.22)	
5122- FICA	0.00	851.29	851.29	0.00	0.00	0.00	851.29	(851.29)	
5130- ACCRUED VACATION FICA	0.00	31.15	31.15	0.00	0.00	0.00	31.15	(31.15)	
6110- OFFICE SUPPLIES	0.00	39.95	39.95	0.00	0.00	0.00	39.95	(39.95)	
6112- DATA PROCESSING SUPPLIES	0.00	1,388.70	1,388.70	0.00	0.00	4,830.14	6,218.84	(6,218.84)	
6130- PROGRAM SUPPLIES	0.00	51.13	51.13	0.00	0.00	4,587.26	4,638.39	(4,638.39)	
6143- FURNISHINGS	0.00	250.00	250.00	0.00	0.00	0.00	250.00	(250.00)	
6180- EQUIPMENT RENTAL	0.00	59.33	59.33	0.00	0.00	0.00	59.33	(59.33)	
6181- EQUIPMENT MAINTENANCE	0.00	156.80	156.80	0.00	0.00	0.00	156.80	(156.80)	
6320- TELEPHONE	0.00	736.86	736.86	0.00	0.00	0.00	736.86	(736.86)	
6410- RENT	0.00	18,566.00	18,566.00	0.00	0.00	0.00	18,566.00	(18,566.00)	
6420- UTILITIES/ DISPOSAL	0.00	1,305.48	1,305.48	0.00	0.00	0.00	1,305.48	(1,305.48)	
6432- BUILDING REPAIRS/ MAINTENANCE	0.00	4,221.31	4,221.31	0.00	0.00	0.00	4,221.31	(4,221.31)	
6433- GROUNDS MAINTENANCE	0.00	240.00	240.00	0.00	0.00	0.00	240.00	(240.00)	
6540- CUSTODIAL SERVICES	0.00	425.00	425.00	0.00	0.00	0.00	425.00	(425.00)	
6610- GAS & OIL	0.00	102.26	102.26	0.00	0.00	0.00	102.26	(102.26)	
6712- STAFF TRAVEL-LOCAL	0.00	108.13	108.13	0.00	0.00	0.00	108.13	(108.13)	
6875- EMPLOYEE HEALTH & WELFARE	0.00	0.00	0.00	0.00	0.00	(0.24)	(0.24)	0.24	
7240- DIRECT BENEFITS	0.00	30.21	30.21	0.00	0.00	0.00	30.21	(30.21)	
Total Expenses	0.00	42,108.11	42,108.11	0.00	0.00	9,417.16	51,525.27	(51,525.27)	
Excess Revenue Over (Under) Expenditures	0.00	(37,235.00)	(37,235.00)	0.00	0.00	(9,417.16)	(46,652.16)	46,652.16	
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets	0.00	(37,235.00)	(37,235.00)	0.00	0.00	(9,417.16)	(46,652.16)	46,652.16	

**Cross-Year Rev/ Exp by Fund/ Obj w Encumbrances/w Net Assets
November 30, 2022**

<u>271 0 CDBG CIP - HOUSING STABILIZATION</u>	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual November 30, 2022</u>	<u>YTD Budget November 30, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
<u>Revenues</u>								
4110- GRANT INCOME-FEDERAL	345,027.00	0.00	1,705.60	0.00	0.00	0.00	1,705.60	343,321.40
Total Revenues	345,027.00	0.00	1,705.60	0.00	0.00	0.00	1,705.60	343,321.40
<u>Expenses</u>								
5010- SALARIES & WAGES	73,458.00	20.79	744.49	0.00	0.01	0.00	744.49	72,713.51
5020- ACCRUED VACATION PAY	0.00	0.79	33.85	0.00	0.00	0.00	33.85	(33.85)
5112- HEALTH INSURANCE	10,332.00	5.57	72.40	0.00	0.01	0.00	72.40	10,259.60
5114- WORKER'S COMPENSATION	3,950.00	1.08	5.22	0.00	0.00	0.00	5.22	3,944.78
5116- PENSION	1,135.00	0.00	36.39	0.00	0.03	0.00	36.39	1,098.61
5122- FICA	5,620.00	1.60	57.31	0.00	0.01	0.00	57.31	5,562.69
5124- SUI	881.00	0.00	33.61	0.00	0.04	0.00	33.61	847.39
5130- ACCRUED VACATION FICA	0.00	0.07	(0.52)	0.00	0.00	0.00	(0.52)	0.52
6110- OFFICE SUPPLIES	2,124.00	0.00	0.00	0.00	0.00	0.00	0.00	2,124.00
6112- DATA PROCESSING SUPPLIES	2,858.00	0.00	480.30	0.00	0.17	0.00	480.30	2,377.70
6130- PROGRAM SUPPLIES	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00
6140- CUSTODIAL SUPPLIES	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
6143- FURNISHINGS	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
6170- POSTAGE & SHIPPING	250.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
6180- EQUIPMENT RENTAL	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
6181- EQUIPMENT MAINTENANCE	800.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00
6310- PRINTING & PUBLICATIONS	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
6320- TELEPHONE	2,960.00	0.83	7.21	0.00	0.00	0.00	7.21	2,952.79
6410- RENT	4,140.00	2.47	69.48	0.00	0.02	0.00	69.48	4,070.52
6420- UTILITIES/ DISPOSAL	1,800.00	0.38	12.89	0.00	0.01	0.00	12.89	1,787.11
6432- BUILDING REPAIRS/ MAINTENANCE	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
6433- GROUNDS MAINTENANCE	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	3,600.00
6440- PROPERTY INSURANCE	947.00	0.00	0.00	0.00	0.00	0.00	0.00	947.00
6530- LEGAL	600.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00
6555- MEDICAL SCREENING/DEAT/STAFF	175.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00
6610- GAS & OIL	50.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
6712- STAFF TRAVEL-LOCAL	1,098.00	0.00	44.25	0.00	0.04	0.00	44.25	1,053.75
6850- FEES & LICENSES	2,450.00	0.00	0.04	0.00	0.00	0.00	0.04	2,449.96
6852- FINGERPRINT	20.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00
7210- TRANSPORTATION VOUCHERS	200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
7224- CLIENT RENT	135,000.00	0.00	0.00	0.00	0.00	0.00	0.00	135,000.00

**Cross-Year Rev/ Exp by Fund/ Obj w Encumbrances/w Net Assets
November 30, 2022**

	<u>Grant</u>	<u>Current</u>	<u>YTD Actual</u>	<u>YTD</u>		<u>YTD</u>	<u>Actual Plus</u>	<u>Budget</u>
<u>271 0 CDBG CIP - HOUSING</u>	<u>Budget</u>	<u>Month</u>	<u>November</u>	<u>Budget</u>		<u>Encumbrance</u>	<u>Encumbrance</u>	<u>Balance</u>
<u>STABILIZATION</u>	<u>Budget</u>	<u>Actual</u>	<u>30, 2022</u>	<u>November</u>	<u>% Spent</u>	<u>Encumbrance</u>	<u>Encumbrance</u>	<u>Balance</u>
7226- CLIENT LODGING/SHELTER	10,450.00	0.00	0.00	0.00	0.00	0.00	0.00	10,450.00
7230- CLIENT FOOD	250.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
7240- DIRECT BENEFITS	18,000.00	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00
9010- INDIRECT COST ALLOCATION	28,779.00	0.00	142.26	0.00	0.00	0.00	142.26	28,636.74
Total Expenses	345,027.00	33.58	1,739.18	0.00	0.01	0.00	1,739.18	343,287.82
Excess Revenue Over (Under) Expenditures	0.00	(33.58)	(33.58)	0.00	0.00	0.00	(33.58)	33.58
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	(33.58)	(33.58)	0.00	0.00	0.00	(33.58)	33.58

**Cross-Year Rev/ Exp by Fund/ Obj w Encumbrances/w Net Assets
November 30, 2022**

<u>274 0 COUNTY OF MADERA CARES ACT - CORONA VIRUS RELIEF FUND</u>	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual November 30, 2022</u>	<u>YTD Budget November 30, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
<u>Revenues</u>								
4110- GRANT INCOME-FEDERAL	912,000.00	0.00	434,388.47	0.00	(0.48)	0.00	434,388.47	477,611.53
Total Revenues	912,000.00	0.00	434,388.47	0.00	(0.48)	0.00	434,388.47	477,611.53
<u>Expenses</u>								
5010- SALARIES & WAGES	54,880.00	5,848.10	36,028.95	0.00	0.66	0.00	36,028.95	18,851.05
5020- ACCRUED VACATION PAY	0.00	269.79	1,785.16	0.00	0.00	0.00	1,785.16	(1,785.16)
5112- HEALTH INSURANCE	8,697.00	360.46	2,064.24	0.00	0.24	0.00	2,064.24	6,632.76
5114- WORKER'S COMPENSATION	201.00	31.78	158.69	0.00	0.79	0.00	158.69	42.31
5116- PENSION	2,195.00	164.42	872.52	0.00	0.40	0.00	872.52	1,322.48
5122- FICA	4,198.00	480.28	2,824.54	0.00	0.67	0.00	2,824.54	1,373.46
5124- SUI	402.00	0.00	0.49	0.00	0.00	0.00	0.49	401.51
5130- ACCRUED VACATION FICA	0.00	(14.55)	41.46	0.00	0.00	0.00	41.46	(41.46)
6110- OFFICE SUPPLIES	973.00	38.50	57.50	0.00	0.06	0.00	57.50	915.50
6112- DATA PROCESSING SUPPLIES	500.00	461.22	1,555.95	0.00	3.11	0.00	1,555.95	(1,055.95)
6130- PROGRAM SUPPLIES	800.00	0.00	33.43	0.00	0.04	0.00	33.43	766.57
6170- POSTAGE & SHIPPING	1,584.00	9.69	239.45	0.00	0.15	0.00	239.45	1,344.55
6180- EQUIPMENT RENTAL	2,300.00	182.36	483.84	0.00	0.21	0.00	483.84	1,816.16
6181- EQUIPMENT MAINTENANCE	1,900.00	0.31	4.28	0.00	0.00	0.00	4.28	1,895.72
6310- PRINTING & PUBLICATIONS	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6312- ADVERTISING & PROMOTION	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
6320- TELEPHONE	800.00	99.14	512.87	0.00	0.64	0.00	512.87	287.13
6410- RENT	2,800.00	582.82	3,289.08	0.00	1.17	0.00	3,289.08	(489.08)
6420- UTILITIES/ DISPOSAL	500.00	87.37	619.39	0.00	1.24	0.00	619.39	(119.39)
6520- CONSULTANTS	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6555- MEDICAL SCREENING/DEAT/STAFF	250.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
6610- GAS & OIL	200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
6640- VEHICLE REPAIR & MAINTENANCE	75.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
6712- STAFF TRAVEL-LOCAL	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
6742- TRAINING - STAFF	0.00	0.00	0.00	0.00	0.00	39.38	39.38	(39.38)
6850- FEES & LICENSES	2,500.00	0.00	30.98	0.00	0.01	0.00	30.98	2,469.02
6852- FINGERPRINT	75.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
6875- EMPLOYEE HEALTH & WELFARE	0.00	0.00	26.65	0.00	0.00	0.00	26.65	(26.65)
7224- CLIENT RENT	187,500.00	32,420.25	307,351.90	0.00	1.64	0.00	307,351.90	(119,851.90)
7240- DIRECT BENEFITS	560,000.00	7,211.35	90,370.25	0.00	0.16	0.00	90,370.25	469,629.75
9010- INDIRECT COST ALLOCATION	76,070.00	0.00	36,232.22	0.00	0.48	0.00	36,232.22	39,837.78

**Cross-Year Rev/ Exp by Fund/ Obj w Encumbrances/w Net Assets
November 30, 2022**

<u>274 0 COUNTY OF MADERA CARES ACT - CORONA VIRUS RELIEF FUND</u>	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual November 30, 2022</u>	<u>YTD Budget November 30, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
Total Expenses	912,000.00	48,233.29	484,583.84	0.00	0.53	39.38	484,623.22	427,376.78
Excess Revenue Over (Under) Expenditures	0.00	(48,233.29)	(50,195.37)	0.00	0.00	(39.38)	(50,234.75)	50,234.75
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	(48,233.29)	(50,195.37)	0.00	0.00	(39.38)	(50,234.75)	50,234.75

**Victims Services-Domestic Violence Program
October 1, 2022 to November 30, 2022**

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual November 30, 2022</u>	<u>YTD Budget November 30, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
533 0 SHELTER BASED DV SERVICES								
<u>Revenues</u>								
4110- GRANT INCOME-FEDERAL	0.00	0.00	27,506.90	0.00	0.00	0.00	27,506.90	(27,506.90)
4120- GRANT INCOME-STATE	0.00	0.00	16,000.00	0.00	0.00	0.00	16,000.00	(16,000.00)
Total Revenues	0.00	0.00	43,506.90	0.00	0.00	0.00	43,506.90	(43,506.90)
<u>Expenses</u>								
5010- SALARIES & WAGES	0.00	23,039.68	45,179.55	0.00	0.00	0.00	45,179.55	(45,179.55)
5020- ACCRUED VACATION PAY	0.00	1,134.97	2,492.30	0.00	0.00	0.00	2,492.30	(2,492.30)
5112- HEALTH INSURANCE	0.00	1,681.67	3,954.11	0.00	0.00	0.00	3,954.11	(3,954.11)
5114- WORKER'S COMPENSATION	0.00	520.69	999.15	0.00	0.00	0.00	999.15	(999.15)
5116- PENSION	0.00	1,437.09	2,948.27	0.00	0.00	0.00	2,948.27	(2,948.27)
5122- FICA	0.00	1,953.48	3,846.95	0.00	0.00	0.00	3,846.95	(3,846.95)
5124- SUI	0.00	126.18	126.18	0.00	0.00	0.00	126.18	(126.18)
5130- ACCRUED VACATION FICA	0.00	(81.46)	(98.82)	0.00	0.00	0.00	(98.82)	98.82
6110- OFFICE SUPPLIES	0.00	0.00	96.97	0.00	0.00	29.22	126.19	(126.19)
6112- DATA PROCESSING SUPPLIES	0.00	69.68	139.36	0.00	0.00	1,281.77	1,421.13	(1,421.13)
6130- PROGRAM SUPPLIES	0.00	0.00	1,279.69	0.00	0.00	75.78	1,355.47	(1,355.47)
6170- POSTAGE & SHIPPING	0.00	0.00	1.92	0.00	0.00	0.00	1.92	(1.92)
6180- EQUIPMENT RENTAL	0.00	122.57	305.02	0.00	0.00	0.00	305.02	(305.02)
6310- PRINTING & PUBLICATIONS	0.00	0.00	1,050.81	0.00	0.00	0.00	1,050.81	(1,050.81)
6312- ADVERTISING & PROMOTION	0.00	15.80	63.20	0.00	0.00	785.35	848.55	(848.55)
6320- TELEPHONE	0.00	1,089.53	2,174.38	0.00	0.00	0.00	2,174.38	(2,174.38)
6410- RENT	0.00	1,166.35	2,356.03	0.00	0.00	0.00	2,356.03	(2,356.03)
6420- UTILITIES/ DISPOSAL	0.00	1,207.32	2,456.30	0.00	0.00	0.00	2,456.30	(2,456.30)
6432- BUILDING REPAIRS/ MAINTENANCE	0.00	0.00	849.73	0.00	0.00	0.00	849.73	(849.73)
6433- GROUNDS MAINTENANCE	0.00	510.00	860.00	0.00	0.00	0.00	860.00	(860.00)
6436- PEST CONTROL	0.00	145.00	290.00	0.00	0.00	0.00	290.00	(290.00)
6437- BURGLAR & FIRE ALARM	0.00	26.97	282.72	0.00	0.00	0.00	282.72	(282.72)
6540- CUSTODIAL SERVICES	0.00	261.14	522.28	0.00	0.00	0.00	522.28	(522.28)
6610- GAS & OIL	0.00	275.07	422.97	0.00	0.00	0.00	422.97	(422.97)
6640- VEHICLE REPAIR & MAINTENANCE	0.00	758.33	953.00	0.00	0.00	0.00	953.00	(953.00)
6832- LIABILITY INSURANCE	0.00	82.43	164.86	0.00	0.00	0.00	164.86	(164.86)
6840- PROPERTY TAXES	0.00	0.00	1,702.56	0.00	0.00	0.00	1,702.56	(1,702.56)
6850- FEES & LICENSES	0.00	1.00	2.00	0.00	0.00	0.00	2.00	(2.00)
6852- FINGERPRINT	0.00	81.00	81.00	0.00	0.00	0.00	81.00	(81.00)

**Victims Services-Domestic Violence Program
October 1, 2022 to November 30, 2022**

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual November 30, 2022</u>	<u>YTD Budget November 30, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
533 0 SHELTER BASED DV SERVICES								
6875- EMPLOYEE HEALTH & WELFARE	0.00	0.00	0.00	0.00	0.00	(0.59)	(0.59)	0.59
9010- INDIRECT COST ALLOCATION	0.00	0.00	3,628.90	0.00	0.00	0.00	3,628.90	(3,628.90)
Total Expenses	0.00	35,624.49	79,131.39	0.00	0.00	2,171.53	81,302.92	(81,302.92)
Excess Revenue Over (Under) Expenditures	0.00	(35,624.49)	(35,624.49)	0.00	0.00	(2,171.53)	(37,796.02)	37,796.02
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	(35,624.49)	(35,624.49)	0.00	0.00	(2,171.53)	(37,796.02)	37,796.02

**Cross-Year Rev/ Exp by Fund/ Obj w Encumbrances/w Net Assets
November 30, 2022**

<u>246 0 HOMELESS HOUSING ASSIST. & PREVENTION (HHAP) - MADERA CO BEHAVIORAL HEALTH</u>	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual November 30, 2022</u>	<u>YTD Budget November 30, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
<u>Revenues</u>								
4120- GRANT INCOME-STATE	411,434.00	0.00	378,859.75	0.00	(0.92)	0.00	378,859.75	32,574.25
Total Revenues	411,434.00	0.00	378,859.75	0.00	(0.92)	0.00	378,859.75	32,574.25
<u>Expenses</u>								
5010- SALARIES & WAGES	55,865.00	5,426.11	35,116.59	0.00	0.63	0.00	35,116.59	20,748.41
5020- ACCRUED VACATION PAY	0.00	249.46	3,238.95	0.00	0.00	0.00	3,238.95	(3,238.95)
5112- HEALTH INSURANCE	3,455.00	1,190.77	4,118.30	0.00	1.19	0.00	4,118.30	(663.30)
5114- WORKER'S COMPENSATION	303.00	207.96	794.14	0.00	2.62	0.00	794.14	(491.14)
5116- PENSION	2,344.00	97.30	1,145.98	0.00	0.49	0.00	1,145.98	1,198.02
5122- FICA	4,483.00	409.45	2,735.45	0.00	0.61	0.00	2,735.45	1,747.55
5124- SUI	445.00	42.50	488.88	0.00	1.10	0.00	488.88	(43.88)
5130- ACCRUED VACATION FICA	0.00	17.46	112.66	0.00	0.00	0.00	112.66	(112.66)
6110- OFFICE SUPPLIES	0.00	0.00	169.82	0.00	0.00	0.00	169.82	(169.82)
6112- DATA PROCESSING SUPPLIES	500.00	0.00	577.80	0.00	1.16	108.96	686.76	(186.76)
6130- PROGRAM SUPPLIES	1,379.00	0.00	0.00	0.00	0.00	0.00	0.00	1,379.00
6180- EQUIPMENT RENTAL	300.00	0.00	359.78	0.00	1.20	0.00	359.78	(59.78)
6181- EQUIPMENT MAINTENANCE	400.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
6310- PRINTING & PUBLICATIONS	0.00	0.00	1.84	0.00	0.00	0.00	1.84	(1.84)
6320- TELEPHONE	600.00	124.00	714.56	0.00	1.19	0.00	714.56	(114.56)
6410- RENT	1,300.00	640.98	2,626.48	0.00	2.02	0.00	2,626.48	(1,326.48)
6420- UTILITIES/ DISPOSAL	400.00	96.05	455.36	0.00	1.14	0.00	455.36	(55.36)
6610- GAS & OIL	180.00	0.00	0.00	0.00	0.00	0.00	0.00	180.00
6640- VEHICLE REPAIR & MAINTENANCE	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6712- STAFF TRAVEL-LOCAL	3,242.00	0.00	0.00	0.00	0.00	0.00	0.00	3,242.00
6875- EMPLOYEE HEALTH & WELFARE	0.00	0.00	11.48	0.00	0.00	(0.02)	11.46	(11.46)
7210- TRANSPORTATION VOUCHERS	3,750.00	0.00	130.99	0.00	0.03	0.00	130.99	3,619.01
7224- CLIENT RENT	297,420.00	0.00	287,307.74	0.00	0.97	0.00	287,307.74	10,112.26
7226- CLIENT LODGING/SHELTER	0.00	2,772.00	19,701.00	0.00	0.00	693.00	20,394.00	(20,394.00)
7230- CLIENT FOOD	250.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
9010- INDIRECT COST ALLOCATION	34,318.00	0.00	31,600.59	0.00	0.92	0.00	31,600.59	2,717.41
Total Expenses	411,434.00	11,274.04	391,408.39	0.00	0.95	801.94	392,210.33	19,223.67
Excess Revenue Over (Under) Expenditures	0.00	(11,274.04)	(12,548.64)	0.00	0.00	(801.94)	(13,350.58)	13,350.58
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	(11,274.04)	(12,548.64)	0.00	0.00	(801.94)	(13,350.58)	13,350.58

**Cross-Year Rev/ Exp by Fund/ Obj w Encumbrances/w Net Assets
November 30, 2022**

<u>246 0 HOMELESS HOUSING ASSIST. & PREVENTION (HHAP) - MADERA CO BEHAVIORAL HEALTH</u>	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual November 30, 2022</u>	<u>YTD Budget November 30, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
<u>Revenues</u>								
4120- GRANT INCOME-STATE	411,434.00	0.00	378,859.75	0.00	(0.92)	0.00	378,859.75	32,574.25
Total Revenues	411,434.00	0.00	378,859.75	0.00	(0.92)	0.00	378,859.75	32,574.25
<u>Expenses</u>								
5010- SALARIES & WAGES	55,865.00	5,426.11	35,116.59	0.00	0.63	0.00	35,116.59	20,748.41
5020- ACCRUED VACATION PAY	0.00	249.46	3,238.95	0.00	0.00	0.00	3,238.95	(3,238.95)
5112- HEALTH INSURANCE	3,455.00	1,190.77	4,118.30	0.00	1.19	0.00	4,118.30	(663.30)
5114- WORKER'S COMPENSATION	303.00	207.96	794.14	0.00	2.62	0.00	794.14	(491.14)
5116- PENSION	2,344.00	97.30	1,145.98	0.00	0.49	0.00	1,145.98	1,198.02
5122- FICA	4,483.00	409.45	2,735.45	0.00	0.61	0.00	2,735.45	1,747.55
5124- SUI	445.00	42.50	488.88	0.00	1.10	0.00	488.88	(43.88)
5130- ACCRUED VACATION FICA	0.00	17.46	112.66	0.00	0.00	0.00	112.66	(112.66)
6110- OFFICE SUPPLIES	0.00	0.00	169.82	0.00	0.00	0.00	169.82	(169.82)
6112- DATA PROCESSING SUPPLIES	500.00	0.00	577.80	0.00	1.16	108.96	686.76	(186.76)
6130- PROGRAM SUPPLIES	1,379.00	0.00	0.00	0.00	0.00	0.00	0.00	1,379.00
6180- EQUIPMENT RENTAL	300.00	0.00	359.78	0.00	1.20	0.00	359.78	(59.78)
6181- EQUIPMENT MAINTENANCE	400.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
6310- PRINTING & PUBLICATIONS	0.00	0.00	1.84	0.00	0.00	0.00	1.84	(1.84)
6320- TELEPHONE	600.00	124.00	714.56	0.00	1.19	0.00	714.56	(114.56)
6410- RENT	1,300.00	640.98	2,626.48	0.00	2.02	0.00	2,626.48	(1,326.48)
6420- UTILITIES/ DISPOSAL	400.00	96.05	455.36	0.00	1.14	0.00	455.36	(55.36)
6610- GAS & OIL	180.00	0.00	0.00	0.00	0.00	0.00	0.00	180.00
6640- VEHICLE REPAIR & MAINTENANCE	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6712- STAFF TRAVEL-LOCAL	3,242.00	0.00	0.00	0.00	0.00	0.00	0.00	3,242.00
6875- EMPLOYEE HEALTH & WELFARE	0.00	0.00	11.48	0.00	0.00	(0.02)	11.46	(11.46)
7210- TRANSPORTATION VOUCHERS	3,750.00	0.00	130.99	0.00	0.03	0.00	130.99	3,619.01
7224- CLIENT RENT	297,420.00	0.00	287,307.74	0.00	0.97	0.00	287,307.74	10,112.26
7226- CLIENT LODGING/SHELTER	0.00	2,772.00	19,701.00	0.00	0.00	693.00	20,394.00	(20,394.00)
7230- CLIENT FOOD	250.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
9010- INDIRECT COST ALLOCATION	34,318.00	0.00	31,600.59	0.00	0.92	0.00	31,600.59	2,717.41
Total Expenses	411,434.00	11,274.04	391,408.39	0.00	0.95	801.94	392,210.33	19,223.67
Excess Revenue Over (Under) Expenditures	0.00	(11,274.04)	(12,548.64)	0.00	0.00	(801.94)	(13,350.58)	13,350.58
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	(11,274.04)	(12,548.64)	0.00	0.00	(801.94)	(13,350.58)	13,350.58

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2022 to 10/31/2022

	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
330 0 HEAD START-FRESNO MIGRANT T&TA								
Revenues								
4110- GRANT INCOME-FEDERAL	0.00	6,463.36	6,841.45	0.00	0.00	0.00	6,841.45	(6,841.45)
Total Revenues	<u>0.00</u>	<u>6,463.36</u>	<u>6,841.45</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,841.45</u>	<u>(6,841.45)</u>
Expenses								
6714- STAFF TRAVEL-OUT OF AREA	0.00	3,428.38	3,428.38	0.00	0.00	364.02	3,792.40	(3,792.40)
6742- TRAINING - STAFF	0.00	554.88	1,910.88	0.00	0.00	409.50	2,320.38	(2,320.38)
6851- CPR FEES	0.00	585.00	585.00	0.00	0.00	0.00	585.00	(585.00)
6875- EMPLOYEE HEALTH & WELFARE	0.00	0.00	346.55	0.00	0.00	0.00	346.55	(346.55)
9010- INDIRECT COST ALLOCATION	0.00	539.10	570.64	0.00	0.00	0.00	570.64	(570.64)
Total Expenses	<u>0.00</u>	<u>5,107.36</u>	<u>6,841.45</u>	<u>0.00</u>	<u>0.00</u>	<u>773.52</u>	<u>7,614.97</u>	<u>(7,614.97)</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>1,356.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(773.52)</u>	<u>(773.52)</u>	<u>773.52</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>1,356.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(773.52)</u>	<u>(773.52)</u>	<u>773.52</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2022 to 10/31/2022

331 0 HEAD START-FRESNO MIGRANT	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4110- GRANT INCOME-FEDERAL	4,803,310.00	811,987.64	1,170,947.62	1,291,043.34	(0.24)	0.00	1,170,947.62	3,632,362.38
4220- IN KIND CONTRIBUTIONS	666,273.00	0.00	69,600.57	174,902.00	(0.10)	0.00	69,600.57	596,672.43
Total Revenues	<u>5,469,583.00</u>	<u>811,987.64</u>	<u>1,240,548.19</u>	<u>1,465,945.34</u>	<u>(0.23)</u>	<u>0.00</u>	<u>1,240,548.19</u>	<u>4,229,034.81</u>
Expenses								
5010- SALARIES & WAGES	2,802,858.00	503,766.50	705,595.27	781,216.00	0.25	0.00	705,595.27	2,097,262.73
5020- ACCRUED VACATION PAY	179,760.00	31,007.26	43,632.52	50,102.71	0.24	0.00	43,632.52	136,127.48
5112- HEALTH INSURANCE	227,216.00	25,497.54	50,701.51	56,744.00	0.22	0.00	50,701.51	176,514.49
5114- WORKER'S COMPENSATION	112,519.00	17,115.14	23,969.60	31,374.00	0.21	0.00	23,969.60	88,549.40
5116- PENSION	185,105.00	28,929.97	43,733.93	53,016.00	0.24	0.00	43,733.93	141,371.07
5122- FICA	209,654.00	38,982.58	55,045.91	58,436.00	0.26	0.00	55,045.91	154,608.09
5124- SUI	41,928.00	217.78	560.75	12,670.96	0.01	0.00	560.75	41,367.25
5130- ACCRUED VACATION FICA	13,302.00	2,372.18	3,337.38	3,706.00	0.25	0.00	3,337.38	9,964.62
6110- OFFICE SUPPLIES	14,580.00	965.69	1,615.16	3,848.00	0.11	445.50	2,060.66	12,519.34
6112- DATA PROCESSING SUPPLIES	10,000.00	8,295.77	9,397.63	2,838.00	0.94	6,832.44	16,230.07	(6,230.07)
6121- FOOD	20,000.00	0.00	13.18	6,664.00	0.00	0.00	13.18	19,986.82
6122- KITCHEN SUPPLIES	1,050.00	0.00	0.00	0.00	0.00	0.00	0.00	1,050.00
6130- PROGRAM SUPPLIES	50,000.00	5,060.35	7,442.87	14,234.00	0.15	498.05	7,940.92	42,059.08
6132- MEDICAL & DENTAL SUPPLIES	175.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00
6134- INSTRUCTIONAL SUPPLIES	1,050.00	1,805.41	1,805.41	350.00	1.72	0.00	1,805.41	(755.41)
6140- CUSTODIAL SUPPLIES	20,400.00	2,999.58	4,015.97	6,050.00	0.20	0.00	4,015.97	16,384.03
6170- POSTAGE & SHIPPING	1,500.00	54.36	86.67	250.00	0.06	0.00	86.67	1,413.33
6180- EQUIPMENT RENTAL	33,876.00	5,532.29	6,792.86	5,646.00	0.20	0.00	6,792.86	27,083.14
6181- EQUIPMENT MAINTENANCE	18,576.00	5,215.46	5,223.16	3,096.00	0.28	0.00	5,223.16	13,352.84
6310- PRINTING & PUBLICATIONS	5,010.00	387.01	387.01	1,670.00	0.08	2,071.93	2,458.94	2,551.06
6312- ADVERTISING & PROMOTION	240.00	0.00	0.00	80.00	0.00	0.00	0.00	240.00
6320- TELEPHONE	74,868.00	15,304.53	29,869.97	12,478.00	0.40	0.00	29,869.97	44,998.03
6410- RENT	102,175.00	7,746.11	15,224.18	17,035.00	0.15	0.00	15,224.18	86,950.82
6420- UTILITIES/ DISPOSAL	78,000.00	9,466.44	12,735.02	13,000.00	0.16	0.00	12,735.02	65,264.98
6432- BUILDING REPAIRS/ MAINTENANCE	32,000.00	15,978.25	25,003.86	5,360.00	0.78	0.00	25,003.86	6,996.14
6433- GROUNDS MAINTENANCE	21,000.00	10,243.44	14,715.70	3,500.00	0.70	0.00	14,715.70	6,284.30
6436- PEST CONTROL	6,600.00	700.14	1,325.28	1,100.00	0.20	0.00	1,325.28	5,274.72
6437- BURGLAR & FIRE ALARM	6,512.00	231.44	594.63	1,394.00	0.09	0.00	594.63	5,917.37
6440- PROPERTY INSURANCE	13,600.00	0.00	0.00	2,375.00	0.00	0.00	0.00	13,600.00
6520- CONSULTANTS	18,520.00	0.00	897.00	6,172.00	0.05	25,326.88	26,223.88	(7,703.88)
6522- CONSULTANT EXPENSES	378.00	0.00	0.00	126.00	0.00	0.00	0.00	378.00
6524- CONTRACTS	13,700.00	0.00	0.00	4,566.00	0.00	0.00	0.00	13,700.00
6530- LEGAL	6,000.00	0.00	625.00	2,000.00	0.10	0.00	625.00	5,375.00
6540- CUSTODIAL SERVICES	4,776.00	398.00	796.00	796.00	0.17	0.00	796.00	3,980.00
6555- MEDICAL SCREENING/DEAT/STAFF	1,000.00	0.00	500.00	0.00	0.50	0.00	500.00	500.00
6610- GAS & OIL	12,500.00	1,898.05	3,913.67	2,082.00	0.31	0.00	3,913.67	8,586.33
6620- VEHICLE INSURANCE	19,800.00	0.00	0.00	3,300.00	0.00	0.00	0.00	19,800.00
6640- VEHICLE REPAIR & MAINTENANCE	9,996.00	116.37	124.37	1,666.00	0.01	546.00	670.37	9,325.63
6712- STAFF TRAVEL-LOCAL	3,930.00	322.38	1,157.39	1,310.00	0.29	0.00	1,157.39	2,772.61

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2022 to 10/31/2022

	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
331 0 HEAD START-FRESNO MIGRANT								
6832- LIABILITY INSURANCE	432.00	0.00	0.00	72.00	0.00	0.00	0.00	432.00
6834- STUDENT ACTIVITY INSURANCE	1,140.00	0.00	0.00	380.00	0.00	0.00	0.00	1,140.00
6840- PROPERTY TAXES	5,800.00	(3,491.01)	(3,491.01)	0.00	(0.60)	0.00	(3,491.01)	9,291.01
6850- FEES & LICENSES	10,500.00	2.00	6.00	3,616.66	0.00	0.00	6.00	10,494.00
6851- CPR FEES	240.00	0.00	0.00	40.00	0.00	0.00	0.00	240.00
6852- FINGERPRINT	500.00	0.00	0.00	100.00	0.00	0.00	0.00	500.00
6875- EMPLOYEE HEALTH & WELFARE	8,475.00	0.00	0.00	8,475.00	0.00	2,503.66	2,503.66	5,971.34
7110- PARENT ACTIVITIES	700.00	0.00	0.00	280.00	0.00	0.00	0.00	700.00
7111- PARENT MILEAGE	126.00	0.00	0.00	42.00	0.00	0.00	0.00	126.00
7114- PC ALLOWANCE	0.00	90.00	120.00	0.00	0.00	0.00	120.00	(120.00)
7116- POLICY COUNCIL FOOD ALLOWANCE	600.00	0.00	0.00	100.00	0.00	0.00	0.00	600.00
8110- IN KIND SALARIES	451,921.00	0.00	54,692.82	118,633.00	0.12	0.00	54,692.82	397,228.18
8120- IN KIND RENT	210,665.00	0.00	14,907.75	55,301.00	0.07	0.00	14,907.75	195,757.25
8130- IN KIND - OTHER	3,687.00	0.00	0.00	968.00	0.00	0.00	0.00	3,687.00
9010- INDIRECT COST ALLOCATION	400,643.00	67,727.66	103,473.77	107,686.01	0.26	0.00	103,473.77	297,169.23
Total Expenses	5,469,583.00	804,938.67	1,240,548.19	1,465,945.34	0.23	38,224.46	1,278,772.65	4,190,810.35
Excess Revenue Over (Under) Expenditures	0.00	7,048.97	0.00	0.00	0.00	(38,224.46)	(38,224.46)	38,224.46
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	7,048.97	0.00	0.00	0.00	(38,224.46)	(38,224.46)	38,224.46

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2022 to 10/31/2022

	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
351 0 FRESNO COE 1-TIME FUND								
Revenues								
4120- GRANT INCOME-STATE	288,435.74	0.00	288,435.74	0.00	(1.00)	0.00	288,435.74	0.00
Total Revenues	<u>288,435.74</u>	<u>0.00</u>	<u>288,435.74</u>	<u>0.00</u>	<u>(1.00)</u>	<u>0.00</u>	<u>288,435.74</u>	<u>0.00</u>
Expenses								
6110- OFFICE SUPPLIES	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
6130- PROGRAM SUPPLIES	249,377.40	0.00	0.00	0.00	0.00	0.00	0.00	249,377.40
9010- INDIRECT COST ALLOCATION	24,058.34	0.00	0.00	0.00	0.00	0.00	0.00	24,058.34
Total Expenses	<u>288,435.74</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>288,435.74</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>288,435.74</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>288,435.74</u>	<u>(288,435.74)</u>
Beginning Net Assets - Unrestricted	0.00	56,112.32	56,112.32	0.00	0.00	0.00	56,112.32	(56,112.32)
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>56,112.32</u>	<u>344,548.06</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>344,548.06</u>	<u>(344,548.06)</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2022 to 10/31/2022

	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
831 0 COVID-19 CARES - FRESNO MHS								
Revenues								
4110- GRANT INCOME-FEDERAL	141,154.00	6,900.54	6,900.54	0.00	(0.05)	0.00	6,900.54	134,253.46
Total Revenues	<u>141,154.00</u>	<u>6,900.54</u>	<u>6,900.54</u>	<u>0.00</u>	<u>(0.05)</u>	<u>0.00</u>	<u>6,900.54</u>	<u>134,253.46</u>
Expenses								
5010- SALARIES & WAGES	96,747.00	0.00	0.00	0.00	0.00	0.00	0.00	96,747.00
5020- ACCRUED VACATION PAY	6,512.00	0.00	0.00	0.00	0.00	0.00	0.00	6,512.00
5112- HEALTH INSURANCE	8,629.00	0.00	0.00	0.00	0.00	0.00	0.00	8,629.00
5114- WORKER'S COMPENSATION	3,849.00	0.00	0.00	0.00	0.00	0.00	0.00	3,849.00
5116- PENSION	5,858.00	0.00	0.00	0.00	0.00	0.00	0.00	5,858.00
5122- FICA	7,786.00	0.00	0.00	0.00	0.00	0.00	0.00	7,786.00
6130- PROGRAM SUPPLIES	0.00	6,324.97	6,324.97	0.00	0.00	3,995.08	10,320.05	(10,320.05)
9010- INDIRECT COST ALLOCATION	11,773.00	575.57	575.57	0.00	0.05	0.00	575.57	11,197.43
Total Expenses	<u>141,154.00</u>	<u>6,900.54</u>	<u>6,900.54</u>	<u>0.00</u>	<u>0.05</u>	<u>3,995.08</u>	<u>10,895.62</u>	<u>130,258.38</u>
Excess Revenue Over (Under) Expenditures	0.00	0.00	0.00	0.00	0.00	(3,995.08)	(3,995.08)	3,995.08
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	0.00	0.00	0.00	0.00	(3,995.08)	(3,995.08)	3,995.08

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2022 to 10/31/2022

838 0 COVID-19 ARP - FRESNO MHS	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4110- GRANT INCOME-FEDERAL	62,468.57	3,911.89	4,598.79	0.00	(0.07)	0.00	4,598.79	57,869.78
Total Revenues	<u>62,468.57</u>	<u>3,911.89</u>	<u>4,598.79</u>	<u>0.00</u>	<u>(0.07)</u>	<u>0.00</u>	<u>4,598.79</u>	<u>57,869.78</u>
Expenses								
5010- SALARIES & WAGES	43,406.14	0.00	0.00	0.00	0.00	0.00	0.00	43,406.14
5020- ACCRUED VACATION PAY	1,035.92	0.00	0.00	0.00	0.00	0.00	0.00	1,035.92
5112- HEALTH INSURANCE	3,767.85	0.00	0.00	0.00	0.00	0.00	0.00	3,767.85
5114- WORKER'S COMPENSATION	1,615.94	0.00	0.00	0.00	0.00	0.00	0.00	1,615.94
5116- PENSION	3,230.73	0.00	0.00	0.00	0.00	0.00	0.00	3,230.73
5122- FICA	3,475.14	0.00	0.00	0.00	0.00	0.00	0.00	3,475.14
5124- SUI	647.12	0.00	0.00	0.00	0.00	0.00	0.00	647.12
5130- ACCRUED VACATION FICA	79.24	0.00	0.00	0.00	0.00	0.00	0.00	79.24
6121- FOOD	0.00	211.66	2,077.97	0.00	0.00	159.16	2,237.13	(2,237.13)
6130- PROGRAM SUPPLIES	0.00	708.14	2,137.24	0.00	0.00	10,652.00	12,789.24	(12,789.24)
9010- INDIRECT COST ALLOCATION	5,210.49	326.29	383.58	0.00	0.07	0.00	383.58	4,826.91
Total Expenses	<u>62,468.57</u>	<u>1,246.09</u>	<u>4,598.79</u>	<u>0.00</u>	<u>0.07</u>	<u>10,811.16</u>	<u>15,409.95</u>	<u>47,058.62</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>2,665.80</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(10,811.16)</u>	<u>(10,811.16)</u>	<u>10,811.16</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>2,665.80</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(10,811.16)</u>	<u>(10,811.16)</u>	<u>10,811.16</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2022 to 10/31/2022

Report Recap	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
6712- STAFF TRAVEL-LOCAL	3,930.00	322.38	1,157.39	1,310.00	0.29	0.00	1,157.39	2,772.61
6714- STAFF TRAVEL-OUT OF AREA	0.00	3,428.38	3,428.38	0.00	0.00	364.02	3,792.40	(3,792.40)
6742- TRAINING - STAFF	0.00	554.88	1,910.88	0.00	0.00	409.50	2,320.38	(2,320.38)
6832- LIABILITY INSURANCE	432.00	0.00	0.00	72.00	0.00	0.00	0.00	432.00
6834- STUDENT ACTIVITY INSURANCE	1,140.00	0.00	0.00	380.00	0.00	0.00	0.00	1,140.00
6840- PROPERTY TAXES	5,800.00	(3,491.01)	(3,491.01)	0.00	(0.60)	0.00	(3,491.01)	9,291.01
6850- FEES & LICENSES	10,500.00	2.00	6.00	3,616.66	0.00	0.00	6.00	10,494.00
6851- CPR FEES	240.00	585.00	585.00	40.00	2.44	0.00	585.00	(345.00)
6852- FINGERPRINT	500.00	0.00	0.00	100.00	0.00	0.00	0.00	500.00
6875- EMPLOYEE HEALTH & WELFARE	8,475.00	0.00	346.55	8,475.00	0.04	2,503.66	2,850.21	5,624.79
7110- PARENT ACTIVITIES	700.00	0.00	0.00	280.00	0.00	0.00	0.00	700.00
7111- PARENT MILEAGE	126.00	0.00	0.00	42.00	0.00	0.00	0.00	126.00
7114- PC ALLOWANCE	0.00	90.00	120.00	0.00	0.00	0.00	120.00	(120.00)
7116- POLICY COUNCIL FOOD ALLOWANCE	600.00	0.00	0.00	100.00	0.00	0.00	0.00	600.00
8110- IN KIND SALARIES	451,921.00	0.00	54,692.82	118,633.00	0.12	0.00	54,692.82	397,228.18
8120- IN KIND RENT	210,665.00	0.00	14,907.75	55,301.00	0.07	0.00	14,907.75	195,757.25
8130- IN KIND - OTHER	3,687.00	0.00	0.00	968.00	0.00	0.00	0.00	3,687.00
9010- INDIRECT COST ALLOCATION	441,684.83	69,168.62	105,003.56	107,686.01	0.24	0.00	105,003.56	336,681.27
Total Expenses	<u>5,961,641.31</u>	<u>818,192.66</u>	<u>1,258,888.97</u>	<u>1,465,945.34</u>	<u>0.21</u>	<u>53,804.22</u>	<u>1,312,693.19</u>	<u>4,648,948.12</u>
Excess Revenue Over (Under) Expenditures	0.00	11,070.77	288,435.74	0.00	0.00	(53,804.22)	234,631.52	(234,631.52)
Beginning Net Assets - Unrestricted	0.00	56,112.32	56,112.32	0.00	0.00	0.00	56,112.32	(56,112.32)
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	67,183.09	344,548.06	0.00	0.00	(53,804.22)	290,743.84	(290,743.84)

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2021 to 8/31/2022

330 0 HEAD START-FRESNO MIGRANT T&TA	Grant Budget	Current Month Actual	YTD Actual August 31, 2022	YTD Budget August 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4110- GRANT INCOME-FEDERAL	82,690.00	37,846.98	82,690.00	0.00	(1.00)	0.00	82,690.00	0.00
Total Revenues	<u>82,690.00</u>	<u>37,846.98</u>	<u>82,690.00</u>	<u>0.00</u>	<u>(1.00)</u>	<u>0.00</u>	<u>82,690.00</u>	<u>0.00</u>
Expenses								
6121- FOOD	0.00	102.03	947.26	0.00	0.00	0.00	947.26	(947.26)
6122- KITCHEN SUPPLIES	0.00	0.00	21.90	0.00	0.00	0.00	21.90	(21.90)
6130- PROGRAM SUPPLIES	3,080.00	0.00	0.00	0.00	0.00	0.00	0.00	3,080.00
6170- POSTAGE & SHIPPING	0.00	0.00	99.70	0.00	0.00	0.00	99.70	(99.70)
6310- PRINTING & PUBLICATIONS	0.00	0.00	503.18	0.00	0.00	0.00	503.18	(503.18)
6410- RENT	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
6520- CONSULTANTS	15,000.00	0.00	1,800.00	0.00	0.12	0.00	1,800.00	13,200.00
6712- STAFF TRAVEL-LOCAL	25,101.00	244.38	291.88	0.00	0.01	0.00	291.88	24,809.12
6714- STAFF TRAVEL-OUT OF AREA	14,950.00	0.00	487.60	0.00	0.03	0.00	487.60	14,462.40
6722- PER DIEM - STAFF	4,462.00	0.00	0.00	0.00	0.00	0.00	0.00	4,462.00
6742- TRAINING - STAFF	10,200.00	28,788.34	61,460.51	0.00	6.03	0.00	61,460.51	(51,260.51)
6875- EMPLOYEE HEALTH & WELFARE	0.00	5,555.57	10,180.97	0.00	0.00	0.00	10,180.97	(10,180.97)
9010- INDIRECT COST ALLOCATION	6,897.00	3,156.66	6,897.00	0.00	1.00	0.00	6,897.00	0.00
Total Expenses	<u>82,690.00</u>	<u>37,846.98</u>	<u>82,690.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>	<u>82,690.00</u>	<u>0.00</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2021 to 8/31/2022

	Grant Budget	Current Month Actual	YTD Actual August 31, 2022	YTD Budget August 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
331 0 HEAD START-FRESNO MIGRANT								
6640- VEHICLE REPAIR & MAINTENANCE	15,000.00	1,547.55	22,280.86	15,000.00	1.49	0.00	22,280.86	(7,280.86)
6712- STAFF TRAVEL-LOCAL	3,294.00	1,420.20	10,980.50	3,294.00	3.33	0.00	10,980.50	(7,686.50)
6742- TRAINING - STAFF	0.00	2,266.41	6,886.40	0.00	0.00	0.00	6,886.40	(6,886.40)
6832- LIABILITY INSURANCE	504.00	0.00	363.60	504.00	0.72	0.00	363.60	140.40
6834- STUDENT ACTIVITY INSURANCE	1,175.00	190.76	1,333.58	1,175.00	1.13	0.00	1,333.58	(158.58)
6840- PROPERTY TAXES	5,260.00	(3,936.23)	1,234.03	5,260.00	0.23	0.00	1,234.03	4,025.97
6850- FEES & LICENSES	17,850.00	57.00	21,252.68	18,090.00	1.19	0.00	21,252.68	(3,402.68)
6851- CPR FEES	240.00	0.00	0.00	0.00	0.00	0.00	0.00	240.00
6852- FINGERPRINT	75.00	1,337.00	3,838.48	75.00	51.18	0.00	3,838.48	(3,763.48)
6875- EMPLOYEE HEALTH & WELFARE	8,475.00	0.00	2,659.31	8,475.00	0.31	0.00	2,659.31	5,815.69
7110- PARENT ACTIVITIES	700.00	97.34	227.80	700.00	0.33	0.00	227.80	472.20
7111- PARENT MILEAGE	750.00	0.00	0.00	750.00	0.00	0.00	0.00	750.00
7114- PC ALLOWANCE	0.00	120.00	1,680.00	0.00	0.00	0.00	1,680.00	(1,680.00)
7116- POLICY COUNCIL FOOD ALLOWANCE	600.00	0.00	0.00	600.00	0.00	0.00	0.00	600.00
8110- IN KIND SALARIES	560,230.00	82,523.76	443,724.54	560,230.00	0.79	0.00	443,724.54	116,505.46
8120- IN KIND RENT	83,944.00	14,907.75	178,893.00	83,944.00	2.13	0.00	178,893.00	(94,949.00)
8130- IN KIND - OTHER	1,530.00	0.00	0.00	1,530.00	0.00	0.00	0.00	1,530.00
9010- INDIRECT COST ALLOCATION	388,062.00	64,304.78	398,093.63	388,062.00	1.03	0.00	398,093.63	(10,031.63)
Total Expenses	<u>5,298,175.00</u>	<u>868,349.44</u>	<u>5,395,366.59</u>	<u>5,298,175.00</u>	<u>1.02</u>	<u>0.00</u>	<u>5,395,366.59</u>	<u>(97,191.59)</u>
Excess Revenue Over (Under) Expenditures	0.00	32.96	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	32.96	0.00	0.00	0.00	0.00	0.00	0.00

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2021 to 8/31/2022

	Grant Budget	Current Month Actual	YTD Actual August 31, 2022	YTD Budget August 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
351 0 FRESNO COE 1-TIME FUND								
Revenues								
4120- GRANT INCOME-STATE	116,800.00	(112,410.74)	0.00	0.00	0.00	0.00	0.00	116,800.00
Total Revenues	<u>116,800.00</u>	<u>(112,410.74)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>116,800.00</u>
Expenses								
6110- OFFICE SUPPLIES	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
6130- PROGRAM SUPPLIES	92,058.00	0.00	0.00	0.00	0.00	0.00	0.00	92,058.00
9010- INDIRECT COST ALLOCATION	<u>9,742.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,742.00</u>
Total Expenses	<u>116,800.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>116,800.00</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>(112,410.74)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Unrestricted	<u>0.00</u>	<u>56,112.32</u>	<u>56,112.32</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>56,112.32</u>	<u>(56,112.32)</u>
Beginning Net Assets - Board Designated	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ending Net Assets	<u>0.00</u>	<u>(56,298.42)</u>	<u>56,112.32</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>56,112.32</u>	<u>(56,112.32)</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2021 to 8/31/2022

831 0 COVID-19 CARES - FRESNO MHS	Grant Budget	Current Month Actual	YTD Actual August 31, 2022	YTD Budget August 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4110- GRANT INCOME-FEDERAL	64,578.00	6,555.83	64,578.00	0.00	(1.00)	0.00	64,578.00	0.00
Total Revenues	<u>64,578.00</u>	<u>6,555.83</u>	<u>64,578.00</u>	<u>0.00</u>	<u>(1.00)</u>	<u>0.00</u>	<u>64,578.00</u>	<u>0.00</u>
Expenses								
5114- WORKER'S COMPENSATION	0.00	0.00	0.93	0.00	0.00	0.00	0.93	(0.93)
6112- DATA PROCESSING SUPPLIES	0.00	0.00	4,656.41	0.00	0.00	0.00	4,656.41	(4,656.41)
6130- PROGRAM SUPPLIES	59,192.00	6,555.84	19,617.68	0.00	0.33	0.00	19,617.68	39,574.32
6132- MEDICAL & DENTAL SUPPLIES	0.00	0.00	1,672.58	0.00	0.00	0.00	1,672.58	(1,672.58)
6140- CUSTODIAL SUPPLIES	0.00	0.00	1,250.05	0.00	0.00	0.00	1,250.05	(1,250.05)
6432- BUILDING REPAIRS/ MAINTENANCE	0.00	0.00	1,274.34	0.00	0.00	0.00	1,274.34	(1,274.34)
6520- CONSULTANTS	0.00	0.00	28,620.00	0.00	0.00	0.00	28,620.00	(28,620.00)
6742- TRAINING - STAFF	0.00	0.00	2,100.00	0.00	0.00	0.00	2,100.00	(2,100.00)
6850- FEES & LICENSES	0.00	0.00	0.02	0.00	0.00	0.00	0.02	(0.02)
9010- INDIRECT COST ALLOCATION	5,386.00	(0.01)	5,385.99	0.00	1.00	0.00	5,385.99	0.01
Total Expenses	<u>64,578.00</u>	<u>6,555.83</u>	<u>64,578.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>	<u>64,578.00</u>	<u>0.00</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2021 to 8/31/2022

	Grant Budget	Current Month Actual	YTD Actual August 31, 2022	YTD Budget August 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
838 0 COVID-19 ARP - FRESNO MHS								
Revenues								
4110- GRANT INCOME-FEDERAL	561,155.00	103,023.51	495,758.37	0.00	(0.88)	0.00	495,758.37	65,396.63
Total Revenues	<u>561,155.00</u>	<u>103,023.51</u>	<u>495,758.37</u>	<u>0.00</u>	<u>(0.88)</u>	<u>0.00</u>	<u>495,758.37</u>	<u>65,396.63</u>
Expenses								
5010- SALARIES & WAGES	384,616.00	0.00	259,086.47	0.00	0.67	0.00	259,086.47	125,529.53
5020- ACCRUED VACATION PAY	25,887.00	0.00	6,042.42	0.00	0.23	0.00	6,042.42	19,844.58
5112- HEALTH INSURANCE	34,305.00	0.00	21,977.44	0.00	0.64	0.00	21,977.44	12,327.56
5114- WORKER'S COMPENSATION	15,304.00	0.00	9,745.54	0.00	0.64	0.00	9,745.54	5,558.46
5116- PENSION	23,286.00	0.00	18,844.49	0.00	0.81	0.00	18,844.49	4,441.51
5122- FICA	30,951.00	0.00	20,270.14	0.00	0.65	0.00	20,270.14	10,680.86
5124- SUI	0.00	0.00	3,774.58	0.00	0.00	0.00	3,774.58	(3,774.58)
5130- ACCRUED VACATION FICA	0.00	0.00	462.21	0.00	0.00	0.00	462.21	(462.21)
6130- PROGRAM SUPPLIES	0.00	0.00	3,308.91	0.00	0.00	0.00	3,308.91	(3,308.91)
6221- EQUIPMENT OVER > \$5000	0.00	106,714.00	106,714.00	0.00	0.00	0.00	106,714.00	(106,714.00)
6432- BUILDING REPAIRS/ MAINTENANCE	0.00	(3,382.67)	13,050.98	0.00	0.00	0.00	13,050.98	(13,050.98)
6850- FEES & LICENSES	0.00	0.00	31.11	0.00	0.00	0.00	31.11	(31.11)
9010- INDIRECT COST ALLOCATION	46,806.00	(307.82)	32,450.08	0.00	0.69	0.00	32,450.08	14,355.92
Total Expenses	<u>561,155.00</u>	<u>103,023.51</u>	<u>495,758.37</u>	<u>0.00</u>	<u>0.88</u>	<u>0.00</u>	<u>495,758.37</u>	<u>65,396.63</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2021 to 8/31/2022

Report Recap	Grant Budget	Current Month Actual	YTD Actual August 31, 2022	YTD Budget August 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
6620- VEHICLE INSURANCE	12,000.00	1,650.29	19,800.54	12,000.00	1.65	0.00	19,800.54	(7,800.54)
6630- VEHICLE LICENSE & FEES	0.00	0.00	430.00	0.00	0.00	0.00	430.00	(430.00)
6640- VEHICLE REPAIR & MAINTENANCE	15,000.00	1,547.55	22,280.86	15,000.00	1.49	0.00	22,280.86	(7,280.86)
6712- STAFF TRAVEL-LOCAL	28,395.00	1,664.58	11,272.38	3,294.00	0.40	0.00	11,272.38	17,122.62
6714- STAFF TRAVEL-OUT OF AREA	14,950.00	0.00	487.60	0.00	0.03	0.00	487.60	14,462.40
6722- PER DIEM - STAFF	4,462.00	0.00	0.00	0.00	0.00	0.00	0.00	4,462.00
6742- TRAINING - STAFF	10,200.00	31,054.75	70,446.91	0.00	6.91	0.00	70,446.91	(60,246.91)
6832- LIABILITY INSURANCE	504.00	0.00	363.60	504.00	0.72	0.00	363.60	140.40
6834- STUDENT ACTIVITY INSURANCE	1,175.00	190.76	1,333.58	1,175.00	1.13	0.00	1,333.58	(158.58)
6840- PROPERTY TAXES	5,260.00	(3,936.23)	1,234.03	5,260.00	0.23	0.00	1,234.03	4,025.97
6850- FEES & LICENSES	17,850.00	57.00	21,283.81	18,090.00	1.19	0.00	21,283.81	(3,433.81)
6851- CPR FEES	240.00	0.00	0.00	0.00	0.00	0.00	0.00	240.00
6852- FINGERPRINT	75.00	1,337.00	3,838.48	75.00	51.18	0.00	3,838.48	(3,763.48)
6875- EMPLOYEE HEALTH & WELFARE	8,475.00	5,555.57	12,840.28	8,475.00	1.52	0.00	12,840.28	(4,365.28)
7110- PARENT ACTIVITIES	700.00	97.34	227.80	700.00	0.33	0.00	227.80	472.20
7111- PARENT MILEAGE	750.00	0.00	0.00	750.00	0.00	0.00	0.00	750.00
7114- PC ALLOWANCE	0.00	120.00	1,680.00	0.00	0.00	0.00	1,680.00	(1,680.00)
7116- POLICY COUNCIL FOOD ALLOWANCE	600.00	0.00	0.00	600.00	0.00	0.00	0.00	600.00
8110- IN KIND SALARIES	560,230.00	82,523.76	443,724.54	560,230.00	0.79	0.00	443,724.54	116,505.46
8120- IN KIND RENT	83,944.00	14,907.75	178,893.00	83,944.00	2.13	0.00	178,893.00	(94,949.00)
8130- IN KIND - OTHER	1,530.00	0.00	0.00	1,530.00	0.00	0.00	0.00	1,530.00
9010- INDIRECT COST ALLOCATION	456,893.00	67,153.61	442,826.70	388,062.00	0.97	0.00	442,826.70	14,066.30
Total Expenses	6,123,398.00	1,015,775.76	6,038,392.96	5,298,175.00	0.99	0.00	6,038,392.96	85,005.04
Excess Revenue Over (Under) Expenditures	0.00	(112,377.78)	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Unrestricted	0.00	56,112.32	56,112.32	0.00	0.00	0.00	56,112.32	(56,112.32)
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	(56,265.46)	56,112.32	0.00	0.00	0.00	56,112.32	(56,112.32)

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2022 to 12/31/2022

	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
330 0 HEAD START-FRESNO MIGRANT T&TA								
Revenues								
4110- GRANT INCOME-FEDERAL	0.00	2,452.63	9,294.08	0.00	0.00	0.00	9,294.08	(9,294.08)
Total Revenues	0.00	2,452.63	9,294.08	0.00	0.00	0.00	9,294.08	(9,294.08)
Expenses								
6714- STAFF TRAVEL-OUT OF AREA	0.00	0.00	4,863.32	0.00	0.00	0.00	4,863.32	(4,863.32)
6742- TRAINING - STAFF	0.00	0.00	2,593.99	0.00	0.00	0.00	2,593.99	(2,593.99)
6851- CPR FEES	0.00	0.00	715.00	0.00	0.00	0.00	715.00	(715.00)
6875- EMPLOYEE HEALTH & WELFARE	0.00	0.00	346.55	0.00	0.00	333.90	680.45	(680.45)
9010- INDIRECT COST ALLOCATION	0.00	204.58	775.22	0.00	0.00	0.00	775.22	(775.22)
Total Expenses	0.00	204.58	9,294.08	0.00	0.00	333.90	9,627.98	(9,627.98)
Excess Revenue Over (Under) Expenditures	0.00	2,248.05	0.00	0.00	0.00	(333.90)	(333.90)	333.90
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	2,248.05	0.00	0.00	0.00	(333.90)	(333.90)	333.90

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2022 to 12/31/2022

	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
331 0 HEAD START-FRESNO MIGRANT								
6742- TRAINING - STAFF	0.00	0.00	0.00	0.00	0.00	259.74	259.74	(259.74)
6832- LIABILITY INSURANCE	432.00	0.00	0.00	144.00	0.00	0.00	0.00	432.00
6834- STUDENT ACTIVITY INSURANCE	1,140.00	0.00	0.00	570.00	0.00	0.00	0.00	1,140.00
6840- PROPERTY TAXES	5,800.00	0.00	(2,124.21)	5,800.00	(0.37)	0.00	(2,124.21)	7,924.21
6850- FEES & LICENSES	10,500.00	3,390.00	3,396.00	5,249.99	0.32	0.00	3,396.00	7,104.00
6851- CPR FEES	240.00	0.00	0.00	80.00	0.00	0.00	0.00	240.00
6852- FINGERPRINT	500.00	74.00	184.75	150.00	0.37	0.00	184.75	315.25
6875- EMPLOYEE HEALTH & WELFARE	8,475.00	(305.00)	2,482.43	8,475.00	0.29	0.00	2,482.43	5,992.57
7110- PARENT ACTIVITIES	700.00	0.00	0.00	280.00	0.00	0.00	0.00	700.00
7111- PARENT MILEAGE	126.00	0.00	0.00	63.00	0.00	0.00	0.00	126.00
7114- PC ALLOWANCE	0.00	0.00	120.00	0.00	0.00	0.00	120.00	(120.00)
7116- POLICY COUNCIL FOOD ALLOWANCE	600.00	0.00	0.00	200.00	0.00	0.00	0.00	600.00
8110- IN KIND SALARIES	451,921.00	0.00	141,114.31	157,635.00	0.31	0.00	141,114.31	310,806.69
8120- IN KIND RENT	210,665.00	0.00	29,815.50	73,482.00	0.14	0.00	29,815.50	180,849.50
8130- IN KIND - OTHER	3,687.00	0.00	0.00	1,286.00	0.00	0.00	0.00	3,687.00
9010- INDIRECT COST ALLOCATION	400,643.00	37,845.65	141,319.42	143,686.00	0.35	0.00	141,319.42	259,323.58
Total Expenses	<u>5,469,583.00</u>	<u>182,167.47</u>	<u>1,865,209.91</u>	<u>1,955,051.48</u>	<u>0.34</u>	<u>49,375.17</u>	<u>1,914,585.08</u>	<u>3,554,997.92</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>341,165.01</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(49,375.17)</u>	<u>(49,375.17)</u>	<u>49,375.17</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>341,165.01</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(49,375.17)</u>	<u>(49,375.17)</u>	<u>49,375.17</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2022 to 12/31/2022

	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
351 0 FRESNO COE 1-TIME FUND								
Revenues								
4120- GRANT INCOME-STATE	288,435.74	0.00	288,435.74	0.00	(1.00)	0.00	288,435.74	0.00
Total Revenues	<u>288,435.74</u>	<u>0.00</u>	<u>288,435.74</u>	<u>0.00</u>	<u>(1.00)</u>	<u>0.00</u>	<u>288,435.74</u>	<u>0.00</u>
Expenses								
6110- OFFICE SUPPLIES	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
6130- PROGRAM SUPPLIES	249,377.40	0.00	0.00	0.00	0.00	0.00	0.00	249,377.40
9010- INDIRECT COST ALLOCATION	24,058.34	0.00	0.00	0.00	0.00	0.00	0.00	24,058.34
Total Expenses	<u>288,435.74</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>288,435.74</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>288,435.74</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>288,435.74</u>	<u>(288,435.74)</u>
Beginning Net Assets - Unrestricted	0.00	56,112.32	56,112.32	0.00	0.00	0.00	56,112.32	(56,112.32)
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>56,112.32</u>	<u>344,548.06</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>344,548.06</u>	<u>(344,548.06)</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2022 to 12/31/2022

	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
831 0 COVID-19 CARES - FRESNO MHS								
Revenues								
4110- GRANT INCOME-FEDERAL	141,154.00	20,348.88	91,378.37	0.00	(0.65)	0.00	91,378.37	49,775.63
Total Revenues	<u>141,154.00</u>	<u>20,348.88</u>	<u>91,378.37</u>	<u>0.00</u>	<u>(0.65)</u>	<u>0.00</u>	<u>91,378.37</u>	<u>49,775.63</u>
Expenses								
5010- SALARIES & WAGES	96,747.00	0.00	58,092.36	0.00	0.60	0.00	58,092.36	38,654.64
5020- ACCRUED VACATION PAY	6,512.00	0.00	2,506.57	0.00	0.38	0.00	2,506.57	4,005.43
5112- HEALTH INSURANCE	8,629.00	0.00	5,763.25	0.00	0.67	0.00	5,763.25	2,865.75
5114- WORKER'S COMPENSATION	3,849.00	0.00	2,165.31	0.00	0.56	0.00	2,165.31	1,683.69
5116- PENSION	5,858.00	0.00	4,049.92	0.00	0.69	0.00	4,049.92	1,808.08
5122- FICA	7,786.00	0.00	4,607.39	0.00	0.59	0.00	4,607.39	3,178.61
5130- ACCRUED VACATION FRINGE	0.00	0.00	191.78	0.00	0.00	0.00	191.78	(191.78)
6130- PROGRAM SUPPLIES	0.00	39.99	6,379.95	0.00	0.00	17,475.71	23,855.66	(23,855.66)
9010- INDIRECT COST ALLOCATION	11,773.00	1,697.29	7,621.84	0.00	0.65	0.00	7,621.84	4,151.16
Total Expenses	<u>141,154.00</u>	<u>1,737.28</u>	<u>91,378.37</u>	<u>0.00</u>	<u>0.65</u>	<u>17,475.71</u>	<u>108,854.08</u>	<u>32,299.92</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>18,611.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(17,475.71)</u>	<u>(17,475.71)</u>	<u>17,475.71</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>18,611.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(17,475.71)</u>	<u>(17,475.71)</u>	<u>17,475.71</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2022 to 12/31/2022

838 0 COVID-19 ARP - FRESNO MHS	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4110- GRANT INCOME-FEDERAL	65,396.63	261.84	4,860.63	0.00	(0.07)	0.00	4,860.63	60,536.00
Total Revenues	<u>65,396.63</u>	<u>261.84</u>	<u>4,860.63</u>	<u>0.00</u>	<u>(0.07)</u>	<u>0.00</u>	<u>4,860.63</u>	<u>60,536.00</u>
Expenses								
5010- SALARIES & WAGES	46,089.98	0.00	0.00	0.00	0.00	0.00	0.00	46,089.98
5020- ACCRUED VACATION PAY	1,035.92	0.00	0.00	0.00	0.00	0.00	0.00	1,035.92
5112- HEALTH INSURANCE	3,767.85	0.00	0.00	0.00	0.00	0.00	0.00	3,767.85
5114- WORKER'S COMPENSATION	1,615.94	0.00	0.00	0.00	0.00	0.00	0.00	1,615.94
5116- PENSION	3,230.73	0.00	0.00	0.00	0.00	0.00	0.00	3,230.73
5122- FICA	3,475.14	0.00	0.00	0.00	0.00	0.00	0.00	3,475.14
5124- SUI	647.12	0.00	0.00	0.00	0.00	0.00	0.00	647.12
5130- ACCRUED VACATION FICA	79.24	0.00	0.00	0.00	0.00	0.00	0.00	79.24
6121- FOOD	0.00	0.00	2,317.97	0.00	0.00	159.16	2,477.13	(2,477.13)
6130- PROGRAM SUPPLIES	0.00	0.00	2,137.24	0.00	0.00	10,652.00	12,789.24	(12,789.24)
9010- INDIRECT COST ALLOCATION	5,454.71	21.84	405.42	0.00	0.07	0.00	405.42	5,049.29
Total Expenses	<u>65,396.63</u>	<u>21.84</u>	<u>4,860.63</u>	<u>0.00</u>	<u>0.07</u>	<u>10,811.16</u>	<u>15,671.79</u>	<u>49,724.84</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>240.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(10,811.16)</u>	<u>(10,811.16)</u>	<u>10,811.16</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>240.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(10,811.16)</u>	<u>(10,811.16)</u>	<u>10,811.16</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2022 to 12/31/2022

Report Recap	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4110- GRANT INCOME-FEDERAL	5,009,860.63	546,395.83	1,799,813.18	1,722,648.48	(0.36)	0.00	1,799,813.18	3,210,047.45
4120- GRANT INCOME-STATE	288,435.74	0.00	288,435.74	0.00	(1.00)	0.00	288,435.74	0.00
4220- IN KIND CONTRIBUTIONS	666,273.00	0.00	170,929.81	232,403.00	(0.26)	0.00	170,929.81	495,343.19
Total Revenues	5,964,569.37	546,395.83	2,259,178.73	1,955,051.48	(0.38)	0.00	2,259,178.73	3,705,390.64
Expenses								
5010- SALARIES & WAGES	2,945,694.98	83,035.91	1,037,495.35	982,652.00	0.35	0.00	1,037,495.35	1,908,199.63
5020- ACCRUED VACATION PAY	187,307.92	5,334.42	62,973.16	63,021.85	0.34	0.00	62,973.16	124,334.76
5112- HEALTH INSURANCE	239,612.85	7,760.75	84,677.33	90,839.00	0.35	0.00	84,677.33	154,935.52
5114- WORKER'S COMPENSATION	117,983.94	2,463.87	38,647.64	39,460.00	0.33	0.00	38,647.64	79,336.30
5116- PENSION	194,193.73	4,173.21	70,265.86	65,421.00	0.36	0.00	70,265.86	123,927.87
5122- FICA	220,915.14	6,541.65	89,476.94	73,504.00	0.41	0.00	89,476.94	131,438.20
5124- SUI	42,575.12	37.54	598.29	15,065.64	0.01	0.00	598.29	41,976.83
5130- ACCRUED VACATION FICA	13,381.24	407.02	4,815.69	4,662.00	0.36	0.00	4,815.69	8,565.55
6110- OFFICE SUPPLIES	29,580.00	0.00	1,784.35	6,278.00	0.06	281.68	2,066.03	27,513.97
6112- DATA PROCESSING SUPPLIES	10,000.00	3,254.83	15,342.07	4,507.00	1.53	9,737.79	25,079.86	(15,079.86)
6121- FOOD	20,000.00	269.97	4,836.19	9,996.00	0.24	159.16	4,995.35	15,004.65
6122- KITCHEN SUPPLIES	1,050.00	0.00	0.00	0.00	0.00	372.09	372.09	677.91
6130- PROGRAM SUPPLIES	299,377.40	39.99	18,380.78	22,568.00	0.06	36,852.20	55,232.98	244,144.42
6132- MEDICAL & DENTAL SUPPLIES	175.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00
6134- INSTRUCTIONAL SUPPLIES	1,050.00	351.43	2,156.84	525.00	2.05	4,672.50	6,829.34	(5,779.34)
6140- CUSTODIAL SUPPLIES	20,400.00	12.09	5,965.07	9,450.00	0.29	0.00	5,965.07	14,434.93
6170- POSTAGE & SHIPPING	1,500.00	20.16	154.71	500.00	0.10	0.00	154.71	1,345.29
6180- EQUIPMENT RENTAL	33,876.00	1,997.69	11,741.06	11,292.00	0.35	0.00	11,741.06	22,134.94
6181- EQUIPMENT MAINTENANCE	18,576.00	0.00	7,930.98	6,192.00	0.43	0.00	7,930.98	10,645.02
6310- PRINTING & PUBLICATIONS	5,010.00	0.00	2,468.17	2,505.00	0.49	0.00	2,468.17	2,541.83
6312- ADVERTISING & PROMOTION	240.00	0.00	0.00	120.00	0.00	0.00	0.00	240.00
6320- TELEPHONE	74,868.00	8,234.49	53,267.29	24,956.00	0.71	0.00	53,267.29	21,600.71
6410- RENT	102,175.00	7,615.16	30,436.45	34,063.00	0.30	0.00	30,436.45	71,738.55
6420- UTILITIES/ DISPOSAL	78,000.00	5,834.99	25,152.52	26,000.00	0.32	0.00	25,152.52	52,847.48
6432- BUILDING REPAIRS/ MAINTENANCE	32,000.00	0.00	28,348.34	10,688.00	0.89	0.00	28,348.34	3,651.66
6433- GROUNDS MAINTENANCE	21,000.00	1,640.01	18,191.71	7,000.00	0.87	0.00	18,191.71	2,808.29
6436- PEST CONTROL	6,600.00	575.14	2,475.56	2,200.00	0.38	0.00	2,475.56	4,124.44
6437- BURGLAR & FIRE ALARM	6,512.00	171.75	1,136.32	2,788.00	0.17	0.00	1,136.32	5,375.68
6440- PROPERTY INSURANCE	13,600.00	0.00	0.00	4,750.00	0.00	0.00	0.00	13,600.00
6520- CONSULTANTS	18,520.00	297.44	1,625.22	9,256.00	0.09	25,326.88	26,952.10	(8,432.10)
6522- CONSULTANT EXPENSES	378.00	0.00	0.00	189.00	0.00	0.00	0.00	378.00
6524- CONTRACTS	13,700.00	0.00	0.00	6,849.00	0.00	0.00	0.00	13,700.00
6530- LEGAL	6,000.00	0.00	625.00	3,000.00	0.10	0.00	625.00	5,375.00
6540- CUSTODIAL SERVICES	4,776.00	398.00	1,592.00	1,592.00	0.33	0.00	1,592.00	3,184.00
6555- MEDICAL SCREENING/DEAT/STAFF	1,000.00	0.00	500.00	0.00	0.50	0.00	500.00	500.00
6610- GAS & OIL	12,500.00	634.30	6,067.13	4,164.00	0.49	0.00	6,067.13	6,432.87
6620- VEHICLE INSURANCE	19,800.00	0.00	0.00	6,600.00	0.00	0.00	0.00	19,800.00
6640- VEHICLE REPAIR & MAINTENANCE	9,996.00	56.00	4,917.27	3,332.00	0.49	0.00	4,917.27	5,078.73

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 9/01/2022 to 12/31/2022

Report Recap	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
6712- STAFF TRAVEL-LOCAL	3,930.00	45.00	3,068.16	1,965.00	0.78	0.00	3,068.16	861.84
6714- STAFF TRAVEL-OUT OF AREA	0.00	0.00	4,863.32	0.00	0.00	0.00	4,863.32	(4,863.32)
6742- TRAINING - STAFF	0.00	0.00	2,593.99	0.00	0.00	259.74	2,853.73	(2,853.73)
6832- LIABILITY INSURANCE	432.00	0.00	0.00	144.00	0.00	0.00	0.00	432.00
6834- STUDENT ACTIVITY INSURANCE	1,140.00	0.00	0.00	570.00	0.00	0.00	0.00	1,140.00
6840- PROPERTY TAXES	5,800.00	0.00	(2,124.21)	5,800.00	(0.37)	0.00	(2,124.21)	7,924.21
6850- FEES & LICENSES	10,500.00	3,390.00	3,396.00	5,249.99	0.32	0.00	3,396.00	7,104.00
6851- CPR FEES	240.00	0.00	715.00	80.00	2.98	0.00	715.00	(475.00)
6852- FINGERPRINT	500.00	74.00	184.75	150.00	0.37	0.00	184.75	315.25
6875- EMPLOYEE HEALTH & WELFARE	8,475.00	(305.00)	2,828.98	8,475.00	0.33	333.90	3,162.88	5,312.12
7110- PARENT ACTIVITIES	700.00	0.00	0.00	280.00	0.00	0.00	0.00	700.00
7111- PARENT MILEAGE	126.00	0.00	0.00	63.00	0.00	0.00	0.00	126.00
7114- PC ALLOWANCE	0.00	0.00	120.00	0.00	0.00	0.00	120.00	(120.00)
7116- POLICY COUNCIL FOOD ALLOWANCE	600.00	0.00	0.00	200.00	0.00	0.00	0.00	600.00
8110- IN KIND SALARIES	451,921.00	0.00	141,114.31	157,635.00	0.31	0.00	141,114.31	310,806.69
8120- IN KIND RENT	210,665.00	0.00	29,815.50	73,482.00	0.14	0.00	29,815.50	180,849.50
8130- IN KIND - OTHER	3,687.00	0.00	0.00	1,286.00	0.00	0.00	0.00	3,687.00
9010- INDIRECT COST ALLOCATION	441,929.05	39,769.36	150,121.90	143,686.00	0.34	0.00	150,121.90	291,807.15
Total Expenses	<u>5,964,569.37</u>	<u>184,131.17</u>	<u>1,970,742.99</u>	<u>1,955,051.48</u>	<u>0.33</u>	<u>77,995.94</u>	<u>2,048,738.93</u>	<u>3,915,830.44</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>362,264.66</u>	<u>288,435.74</u>	<u>0.00</u>	<u>0.00</u>	<u>(77,995.94)</u>	<u>210,439.80</u>	<u>(210,439.80)</u>
Beginning Net Assets - Unrestricted	0.00	56,112.32	56,112.32	0.00	0.00	0.00	56,112.32	(56,112.32)
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>418,376.98</u>	<u>344,548.06</u>	<u>0.00</u>	<u>0.00</u>	<u>(77,995.94)</u>	<u>266,552.12</u>	<u>(266,552.12)</u>

July 1, 2022 to June 30, 2023

State Migrant Full-Day Program - Basic Program

			For the Period Ending		11/30/2022				Start Date	7/1/2022
			Current		Previous				Current Mnth	5
									50.0%	
Account	Description	Budget	MTD	Actual YTD	Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
REVENUES										
4120	GRANT INCOME-STATE	786,682	111,154.98	398,259.34	287,104.36	327,785	50.63%	-	398,259.34	388,422.66
4220	IN KIND CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
4315	CHILD CRE REVENUE-STATE	-	-	-	-	-	-	-	-	-
4350	RENTAL INCOME	-	-	-	-	-	-	-	-	-
TOTAL REVENUES		786,682	111,154.98	398,259.34	287,104.36	327,785	50.63%	-	398,259.34	388,422.66
EXPENDITURES										
5010	SALARIES & WAGES	525,712	77,026.55	267,266.67	190,240.12	219,047	50.84%	-	267,266.67	258,445.33
5020	ACCRUED VACATION PAY	26,800	3,638.37	13,622.28	9,983.91	11,167	50.83%	-	13,622.28	13,177.72
5112	HEALTH INSURANCE	64,186	8,515.18	33,954.08	25,438.90	26,744	52.90%	-	33,954.08	30,231.92
5114	WORKER'S COMPENSATION	20,866	2,925.29	10,566.10	7,640.81	8,694	50.64%	-	10,566.10	10,299.90
5116	PENSION	24,310	3,626.58	12,221.72	8,595.14	10,129	50.27%	-	12,221.72	12,088.28
5122	FICA	39,918	5,873.27	20,253.99	14,380.72	16,633	50.74%	-	20,253.99	19,664.01
5124	SUI	6,480	-	989.01	989.01	2,700	15.26%	-	989.01	5,490.99
5130	ACCRUED VACATION FRINGE	2,075	278.33	1,042.15	763.82	865	50.22%	-	1,042.15	1,032.85
6110	OFFICE SUPPLIES	239	-	11.71	11.71	100	4.90%	-	11.71	227.29
6112	DATA PROCESSING SUPPLIES	-	-	-	-	-	-	-	-	-
6121	FOOD	-	-	-	-	-	-	-	-	-
6122	KITCHEN SUPPLIES	-	-	-	-	-	-	-	-	-
6130	PROGRAM SUPPLIES	5,400	-	2,934.61	2,934.61	2,250	54.34%	-	2,934.61	2,465.39
6132	MEDICAL & DENTAL SUPPLIES	-	-	-	-	-	-	-	-	-
6134	INSTRUCTIONAL SUPPLIES	-	-	-	-	-	-	-	-	-
6140	CUSTODIAL SUPPLIES	3,296	-	2,178.32	2,178.32	1,373	66.09%	-	2,178.32	1,117.68
6170	POSTAGE & SHIPPING	-	-	-	-	-	-	-	-	-
6180	EQUIPMENT RENTAL	-	-	-	-	-	-	-	-	-
6181	EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-	-	-
6221	EQUIPMENT OVER > \$5000	-	-	-	-	-	-	-	-	-
6320	TELEPHONE	-	-	-	-	-	-	-	-	-
6420	UTILITIES/ DISPOSAL	-	-	-	-	-	-	-	-	-
6432	BUILDING REPAIRS/ MAINTENANCE	-	-	-	-	-	-	-	-	-
6433	GROUNDS MAINTENANCE	-	-	-	-	-	-	-	-	-
6436	PEST CONTROL	-	-	-	-	-	-	-	-	-
6540	CUSTODIAL SERVICES	-	-	-	-	-	-	-	-	-
6610	GAS & OIL	-	-	-	-	-	-	-	-	-
6620	VEHICLE INSURANCE	-	-	-	-	-	-	-	-	-
6640	VEHICLE REPAIR & MAINTENANCE	-	-	-	-	-	-	-	-	-
6834	STUDENT ACTIVITY INSURANCE	-	-	-	-	-	-	-	-	-
9010	INDIRECT COST ALLOCATION	67,400	9,271.41	33,218.70	23,947.29	28,083	49.29%	-	33,218.70	34,181.30
Total Expenses		786,682	111,154.98	398,259.34	287,104.36	327,785	50.63%	-	398,259.34	388,422.66
									50.6%	

In Direct Calc. @ 9.1%
33,218.70
33,218.70 Total

Madera Migrant Head Start
Budget to Actual

		For the Period Ending 11/30/2022				Start Date	3/1/2022			
						Current Mnth	9.00		76%	
Account	Description	Budget	Current PTD	Current Actual YTD	Previous Actual YTD	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
REVENUES										
4110	GRANT INCOME-	5,632,943	471,397.00	3,835,829.10	3,364,432.10	4,224,707.25	68%	46,620.22	3,882,449.32	1,750,493.68
4220	IN KIND CONTRIBUTIONS	441,954	95,605.22	664,459.14	568,853.92	331,465.50	150%	-	664,459.14	(222,505.14)
4120	GRANT INCOME-STATE	-	-	-	-	-	-	-	-	-
4390	MISCELLANEOUS	-	-	36,735.47	36,735.47	-	-	-	36,735.47	(36,735.47)
	TOTAL REVENUES	6,074,897	567,002.22	4,537,023.71	3,970,021.49	4,556,172.75	75%	46,620.22	4,583,643.93	1,491,253.07
EXPENDITURES										
5010	Salaries & Wages	3,170,417	256,907.85	2,116,053.96	1,859,146.11	2,377,812.75	67%	-	2,116,053.96	1,054,363.04
5020	Accrued Vacation Pay	172,235	12,855.78	113,683.58	100,827.80	129,176.25	66%	-	113,683.58	58,551.42
5112	Health Insurance	320,138	27,360.43	247,988.69	220,628.26	240,103.50	77%	-	247,988.69	72,149.31
5114	Worker's Compensation	117,406	8,158.31	73,412.12	65,253.81	88,054.50	63%	-	73,412.12	43,993.88
5116	Pension	168,061	13,794.12	114,715.66	100,921.54	126,045.75	68%	-	114,715.66	53,345.34
5122	FICA	254,711	20,036.29	169,692.66	149,656.37	191,033.25	67%	-	169,692.66	85,018.34
5124	SUI	31,013	1.63	4,239.52	4,237.89	23,259.75	14%	-	4,239.52	26,773.48
5130	Accrued Vacation Fringe	12,975	983.19	8,590.39	7,607.20	9,731.25	66%	-	8,590.39	4,384.61
6110	Office supplies	16,163	166.79	6,679.21	6,512.42	12,122.25	41%	2,370.42	9,049.63	7,113.37
6112	Data Processing Supplies	42,500	4,655.61	32,443.75	27,788.14	31,875.00	76%	17,862.19	50,305.94	(7,805.94)
6121	Food	13,500	28,212.93	35,690.09	7,477.16	10,125.00	264%	-	35,690.09	(22,190.09)
6122	Kitchen Supplies	1,251	-	173.23	173.23	938.25	14%	-	173.23	1,077.77
6130	Program Supplies	100,649	812.07	49,716.21	48,904.14	75,486.75	49%	3,550.66	53,266.87	47,382.13
6132	Medical & Dental Supplies	8,900	4,597.00	7,489.98	2,892.98	6,675.00	84%	1,952.32	9,442.30	(542.30)
6134	Instructional Supplies	13,000	-	4,375.54	4,375.54	9,750.00	34%	-	4,375.54	8,624.46
6140	Custodial Supplies	36,072	1,047.59	17,101.57	16,053.98	27,054.00	47%	-	17,101.57	18,970.43
6142	Linen / Laundry	-	-	-	-	-	-	-	-	-
6143	Furnishing	15,000	-	7,185.57	7,185.57	11,250.00	-	-	7,185.57	7,814.43
6150	Uniform Rental / Purchases	306	-	150.00	150.00	229.50	49%	-	150.00	156.00
6170	Postage & Shipping	500	27.30	335.40	308.10	375.00	67%	-	335.40	164.60
6221	Equipment Over > \$5,000	-	-	-	-	-	-	-	-	-
6233	Land Improvements	-	-	-	-	-	-	-	-	-
6180	Equipment Rental	20,400	1,384.28	14,469.71	13,085.43	15,300.00	71%	150.00	14,619.71	5,780.29
6181	Equipment Maintenance	14,704	-	9,622.63	9,622.63	11,028.00	65%	-	9,622.63	5,081.37
6310	Printing & Publications	6,300	-	4,153.28	4,153.28	4,725.00	66%	-	4,153.28	2,146.72
6312	Advertising & Promotion	100	-	91.63	91.63	75.00	-	-	91.63	8.37
6320	Telephone	68,215	11,614.65	114,451.32	102,836.67	51,161.25	168%	-	114,451.32	(46,236.32)
6410	Rent	178,932	16,987.26	147,310.00	130,322.74	134,199.00	82%	-	147,310.00	31,622.00
6420	Utilities / Disposal	114,957	10,431.83	95,572.26	85,140.43	86,217.75	83%	-	95,572.26	19,384.74
6432	Building Repairs / Maintenan	65,300	715.51	42,862.98	42,147.47	48,975.00	66%	464.41	43,327.39	21,972.61
6433	Grounds Maintenance	22,950	1,200.00	15,805.52	14,605.52	17,212.50	69%	-	15,805.52	7,144.48
6436	Pest Control	7,408	323.01	5,106.25	4,783.24	5,556.00	69%	-	5,106.25	2,301.75
6437	Burglar & Fire Alarm	5,904	1,910.45	5,045.25	3,134.80	4,428.00	85%	1,809.66	6,854.91	(950.91)
6440	Property Insurance	17,160	-	10,112.65	10,112.65	12,870.00	59%	-	10,112.65	7,047.35
6521 / 6520	Consultants	18,200	476.53	3,333.93	2,857.40	13,650.00	18%	14,171.98	17,505.91	694.09
6522	Consultants Expense	290	-	180.74	180.74	217.50	62%	-	180.74	109.26
6524	Contracts	-	-	-	-	-	-	-	-	-
6530	Legal	8,006	-	1,500.00	1,500.00	6,004.50	19%	-	1,500.00	6,506.00
6540	Custodial Services	26,551	3,840.00	14,444.35	10,604.35	19,913.25	54%	-	14,444.35	12,106.65
6555	Medical Screening / DEAT / Staff	1,275	-	805.00	805.00	956.25	63%	-	805.00	470.00
6562	Medical Exam	-	-	-	-	-	-	-	-	-
6564	Medical Follow-up	-	-	-	-	-	-	-	-	-
6566	Dental Exam	-	-	-	-	-	-	-	-	-
6568	Dental Follow-up	-	-	-	-	-	-	-	-	-

Account	Description	Budget	Current		Previous	YTD Budget	% Spent	Encumbered	Actual + Encumb	Budget Balance
			PTD	Actual YTD	Actual YTD					
6610	Gas & Oil	12,800	79.80	8,159.46	8,079.66	9,600.00	64%	-	8,159.46	4,640.54
6620	Vehicle Insurance	20,600	-	9,789.80	9,789.80	15,450.00	48%	-	9,789.80	10,810.20
6630	Vehicle License & Fees	-	-	-	-	-	-	-	-	-
6640	Vehicle Repair & Maintenan	10,080	1,584.87	9,449.23	7,864.36	7,560.00	94%	-	9,449.23	630.77
6712	Staff Travel-Local	1,163	94.38	845.72	751.34	872.25	73%	-	845.72	317.28
6714	Staff Travel-Out of Area	-	107.28	107.28	-	-	-	-	107.28	(107.28)
6722	Per Diem-Staff	-	-	-	-	-	-	-	-	-
6724	Per Diem-Parent	-	-	-	-	-	-	-	-	-
6730	Volunteer Travel	-	-	-	-	-	-	-	-	-
6742	Training - Staff	8,638	1,536.68	6,861.19	5,324.51	6,478.50	-	-	6,861.19	1,776.81
6746	Training - Parent	-	-	-	-	-	-	-	-	-
6748	Education Reimbursement	-	-	-	-	-	-	-	-	-
6750	Field Trips	-	-	-	-	-	-	-	-	-
6810	Bank Charges	-	-	-	-	-	-	-	-	-
6820	Interest Expense	-	-	-	-	-	-	-	-	-
6832	Liability Insurance	380	-	150.86	150.86	285.00	40%	-	150.86	229.14
6834	Student Activity Insurance	2,528	-	1,188.08	1,188.08	1,896.00	47%	-	1,188.08	1,339.92
6840	Property Taxes	-	-	-	-	-	-	-	-	-
6850	Fees & Licenses	9,500	3.00	813.00	810.00	7,125.00	9%	-	813.00	8,687.00
6852	Finger Printing	9,475	6.75	6,308.90	6,302.15	7,106.25	67%	-	6,308.90	3,166.10
6860	Depreciation Expense	-	-	-	-	-	-	-	-	-
6875	Employee Health & Welfare	8,957	-	6,712.27	6,712.27	6,717.75	75%	-	6,712.27	2,244.73
7110	Parent Activities	1,575	-	709.74	709.74	1,181.25	45%	400.00	1,109.74	465.26
7111	Parent Mileage	332	-	211.55	211.55	249.00	64%	-	211.55	120.45
7112	Parent Involvement	1,375	-	858.24	858.24	1,031.25	62%	-	858.24	516.76
7114	PPC Allowance	3,000	90.00	1,955.03	1,865.03	2,250.00	65%	-	1,955.03	1,044.97
7116	PPC Food Allowance	1,250	74.74	850.08	775.34	937.50	68%	-	850.08	399.92
8110	In-Kind Salaries	320,252	86,154.22	580,200.14	494,045.92	240,189.00	181%	-	580,200.14	(259,948.14)
8120	In-Kind Rent	120,682	9,351.00	84,159.00	74,808.00	90,511.50	70%	-	84,159.00	36,523.00
8130	In-Kind Other	1,020	100.00	100.00	-	765.00	10%	-	100.00	920.00
9010	In-Direct Cost Allocation	469,841	39,319.09	323,009.51	283,690.42	352,380.75	69%	3,888.58	326,898.09	142,942.91
Total Expenses		6,074,897	567,002.22	4,537,023.71	3,970,021.49	4,556,172.75	75%	46,620.22	4,583,643.93	1,491,253.07
Excess Revenue Over		-	-	-	-	-	-	-	-	-
Total Expenses w/o In Kind		5,632,943	471,397.00	3,872,564.57	3,401,167.57				3,919,184.79	1,713,758.21
In-Kind		441,954							69.58%	

ADMINISTRATION BUDGET LIMIT	\$668,797
YEAR-TO DATE ADMIN EXP.	\$382,428
PERCENT OF TOTAL EXPENSES	5.43%
ADMINISTRATION LIMIT IS 9.5%	

ID Cost Calc. @ 9.1%
323,009.51
323,009.51

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 7/01/2022 to 12/31/2022

	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
319 0 MADERA STATE CSPP/RHS LAYERED								
Revenues								
4120- GRANT INCOME-STATE	792,621.00	0.00	267,176.00	0.00	(0.34)	0.00	267,176.00	525,445.00
Total Revenues	<u>792,621.00</u>	<u>0.00</u>	<u>267,176.00</u>	<u>0.00</u>	<u>(0.34)</u>	<u>0.00</u>	<u>267,176.00</u>	<u>525,445.00</u>
Expenses								
5010- SALARIES & WAGES	566,603.00	0.00	184,682.42	0.00	0.33	0.00	184,682.42	381,920.58
5020- ACCRUED VACATION PAY	0.00	0.00	11,284.41	0.00	0.00	0.00	11,284.41	(11,284.41)
5112- HEALTH INSURANCE	47,546.00	0.00	19,636.76	0.00	0.41	0.00	19,636.76	27,909.24
5114- WORKER'S COMPENSATION	22,359.00	0.00	5,201.56	0.00	0.23	0.00	5,201.56	17,157.44
5116- PENSION	39,582.00	0.00	8,918.22	0.00	0.23	0.00	8,918.22	30,663.78
5122- FICA	44,626.00	0.00	14,079.22	0.00	0.32	0.00	14,079.22	30,546.78
5124- SUI	5,793.00	0.00	225.21	0.00	0.04	0.00	225.21	5,567.79
5130- ACCRUED VACATION FICA	0.00	0.00	863.20	0.00	0.00	0.00	863.20	(863.20)
9010- INDIRECT COST ALLOCATION	66,112.00	0.00	22,285.00	0.00	0.34	0.00	22,285.00	43,827.00
Total Expenses	<u>792,621.00</u>	<u>0.00</u>	<u>267,176.00</u>	<u>0.00</u>	<u>0.34</u>	<u>0.00</u>	<u>267,176.00</u>	<u>525,445.00</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 7/01/2022 to 12/31/2022

	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
371 0 DSS STRENGTHENING FAMILIES								
Revenues								
4130- GRANT INCOME-AREA	277,136.00	13,234.26	85,288.47	0.00	(0.31)	0.00	85,288.47	191,847.53
Total Revenues	<u>277,136.00</u>	<u>13,234.26</u>	<u>85,288.47</u>	<u>0.00</u>	<u>(0.31)</u>	<u>0.00</u>	<u>85,288.47</u>	<u>191,847.53</u>
Expenses								
5010- SALARIES & WAGES	139,696.00	6,059.77	38,713.35	0.00	0.28	0.00	38,713.35	100,982.65
5020- ACCRUED VACATION PAY	0.00	331.19	2,131.08	0.00	0.00	0.00	2,131.08	(2,131.08)
5112- HEALTH INSURANCE	14,850.00	678.90	4,983.38	0.00	0.34	0.00	4,983.38	9,866.62
5114- WORKER'S COMPENSATION	5,218.00	226.88	1,477.52	0.00	0.28	0.00	1,477.52	3,740.48
5116- PENSION	6,938.00	297.51	1,869.21	0.00	0.27	0.00	1,869.21	5,068.79
5122- FICA	10,687.00	463.36	3,073.17	0.00	0.29	0.00	3,073.17	7,613.83
5124- SUI	1,536.00	0.00	66.57	0.00	0.04	0.00	66.57	1,469.43
5130- ACCRUED VACATION FICA	0.00	25.33	163.01	0.00	0.00	0.00	163.01	(163.01)
6110- OFFICE SUPPLIES	1,000.00	0.00	46.94	0.00	0.05	0.00	46.94	953.06
6112- DATA PROCESSING SUPPLIES	4,000.00	208.66	2,089.61	0.00	0.52	0.00	2,089.61	1,910.39
6121- FOOD	3,750.00	62.99	512.22	0.00	0.14	0.00	512.22	3,237.78
6122- KITCHEN SUPPLIES	500.00	0.10	8.63	0.00	0.02	0.00	8.63	491.37
6130- PROGRAM SUPPLIES	12,300.00	0.00	2,357.35	0.00	0.19	1,197.56	3,554.91	8,745.09
6140- CUSTODIAL SUPPLIES	400.00	0.00	37.14	0.00	0.09	0.00	37.14	362.86
6170- POSTAGE & SHIPPING	1,500.00	0.00	26.42	0.00	0.02	0.00	26.42	1,473.58
6180- EQUIPMENT RENTAL	1,875.00	91.96	709.49	0.00	0.38	0.00	709.49	1,165.51
6181- EQUIPMENT MAINTENANCE	1,500.00	0.00	388.29	0.00	0.26	0.00	388.29	1,111.71
6310- PRINTING & PUBLICATIONS	120.00	0.00	0.00	0.00	0.00	0.00	0.00	120.00
6312- ADVERTISING & PROMOTION	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
6320- TELEPHONE	8,400.00	257.17	2,947.05	0.00	0.35	0.00	2,947.05	5,452.95
6410- RENT	32,100.00	2,710.50	12,133.45	0.00	0.38	0.00	12,133.45	19,966.55
6420- UTILITIES/ DISPOSAL	300.00	99.29	188.92	0.00	0.63	0.00	188.92	111.08
6432- BUILDING REPAIRS/ MAINTENANCE	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6436- PEST CONTROL	456.00	45.00	270.12	0.00	0.59	0.00	270.12	185.88
6437- BURGLAR & FIRE ALARM	546.00	48.66	276.31	0.00	0.51	0.00	276.31	269.69
6440- PROPERTY INSURANCE	829.00	0.00	138.12	0.00	0.17	0.00	138.12	690.88
6540- CUSTODIAL SERVICES	3,540.00	295.00	3,165.00	0.00	0.89	0.00	3,165.00	375.00
6555- MEDICAL SCREENING/DEAT/STAFF	180.00	0.00	0.00	0.00	0.00	0.00	0.00	180.00
6712- STAFF TRAVEL-LOCAL	300.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
6742- TRAINING - STAFF	600.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00
6850- FEES & LICENSES	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
6852- FINGERPRINT	100.00	156.00	328.00	0.00	3.28	0.00	328.00	(228.00)
6875- EMPLOYEE HEALTH & WELFARE	100.00	0.00	74.23	0.00	0.74	9.76	83.99	16.01
9010- INDIRECT COST ALLOCATION	23,115.00	1,103.87	7,113.89	0.00	0.31	0.00	7,113.89	16,001.11
Total Expenses	<u>277,136.00</u>	<u>13,162.14</u>	<u>85,288.47</u>	<u>0.00</u>	<u>0.31</u>	<u>1,207.32</u>	<u>86,495.79</u>	<u>190,640.21</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>72.12</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,207.32)</u>	<u>(1,207.32)</u>	<u>1,207.32</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 7/01/2022 to 12/31/2022

	<u>Grant Budget</u>	<u>Current Month Actual</u>	<u>YTD Actual December 31, 2022</u>	<u>YTD Budget December 31, 2022</u>	<u>% Spent</u>	<u>YTD Encumbrance</u>	<u>Actual Plus Encumbrance</u>	<u>Budget Balance</u>
371 0 DSS STRENGTHENING FAMILIES Beginning Net Assets - Board Designated	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ending Net Assets	<u>0.00</u>	<u>72.12</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,207.32)</u>	<u>(1,207.32)</u>	<u>1,207.32</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 7/01/2022 to 12/31/2022

Report Recap	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4120- GRANT INCOME-STATE	792,621.00	0.00	267,176.00	0.00	(0.34)	0.00	267,176.00	525,445.00
4130- GRANT INCOME-AREA	277,136.00	13,234.26	85,288.47	0.00	(0.31)	0.00	85,288.47	191,847.53
Total Revenues	1,069,757.00	13,234.26	352,464.47	0.00	(0.33)	0.00	352,464.47	717,292.53
Expenses								
5010- SALARIES & WAGES	706,299.00	6,059.77	223,395.77	0.00	0.32	0.00	223,395.77	482,903.23
5020- ACCRUED VACATION PAY	0.00	331.19	13,415.49	0.00	0.00	0.00	13,415.49	(13,415.49)
5112- HEALTH INSURANCE	62,396.00	678.90	24,620.14	0.00	0.39	0.00	24,620.14	37,775.86
5114- WORKER'S COMPENSATION	27,577.00	226.88	6,679.08	0.00	0.24	0.00	6,679.08	20,897.92
5116- PENSION	46,520.00	297.51	10,787.43	0.00	0.23	0.00	10,787.43	35,732.57
5122- FICA	55,313.00	463.36	17,152.39	0.00	0.31	0.00	17,152.39	38,160.61
5124- SUI	7,329.00	0.00	291.78	0.00	0.04	0.00	291.78	7,037.22
5130- ACCRUED VACATION FICA	0.00	25.33	1,026.21	0.00	0.00	0.00	1,026.21	(1,026.21)
6110- OFFICE SUPPLIES	1,000.00	0.00	46.94	0.00	0.05	0.00	46.94	953.06
6112- DATA PROCESSING SUPPLIES	4,000.00	208.66	2,089.61	0.00	0.52	0.00	2,089.61	1,910.39
6121- FOOD	3,750.00	62.99	512.22	0.00	0.14	0.00	512.22	3,237.78
6122- KITCHEN SUPPLIES	500.00	0.10	8.63	0.00	0.02	0.00	8.63	491.37
6130- PROGRAM SUPPLIES	12,300.00	0.00	2,357.35	0.00	0.19	1,197.56	3,554.91	8,745.09
6140- CUSTODIAL SUPPLIES	400.00	0.00	37.14	0.00	0.09	0.00	37.14	362.86
6170- POSTAGE & SHIPPING	1,500.00	0.00	26.42	0.00	0.02	0.00	26.42	1,473.58
6180- EQUIPMENT RENTAL	1,875.00	91.96	709.49	0.00	0.38	0.00	709.49	1,165.51
6181- EQUIPMENT MAINTENANCE	1,500.00	0.00	388.29	0.00	0.26	0.00	388.29	1,111.71
6310- PRINTING & PUBLICATIONS	120.00	0.00	0.00	0.00	0.00	0.00	0.00	120.00
6312- ADVERTISING & PROMOTION	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
6320- TELEPHONE	8,400.00	257.17	2,947.05	0.00	0.35	0.00	2,947.05	5,452.95
6410- RENT	32,100.00	2,710.50	12,133.45	0.00	0.38	0.00	12,133.45	19,966.55
6420- UTILITIES/ DISPOSAL	300.00	99.29	188.92	0.00	0.63	0.00	188.92	111.08
6432- BUILDING REPAIRS/ MAINTENANCE	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6436- PEST CONTROL	456.00	45.00	270.12	0.00	0.59	0.00	270.12	185.88
6437- BURGLAR & FIRE ALARM	546.00	48.66	276.31	0.00	0.51	0.00	276.31	269.69
6440- PROPERTY INSURANCE	829.00	0.00	138.12	0.00	0.17	0.00	138.12	690.88
6540- CUSTODIAL SERVICES	3,540.00	295.00	3,165.00	0.00	0.89	0.00	3,165.00	375.00
6555- MEDICAL SCREENING/DEAT/STAFF	180.00	0.00	0.00	0.00	0.00	0.00	0.00	180.00
6712- STAFF TRAVEL-LOCAL	300.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
6742- TRAINING - STAFF	600.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00
6850- FEES & LICENSES	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
6852- FINGERPRINT	100.00	156.00	328.00	0.00	3.28	0.00	328.00	(228.00)
6875- EMPLOYEE HEALTH & WELFARE	100.00	0.00	74.23	0.00	0.74	9.76	83.99	16.01
9010- INDIRECT COST ALLOCATION	89,227.00	1,103.87	29,398.89	0.00	0.33	0.00	29,398.89	59,828.11
Total Expenses	1,069,757.00	13,162.14	352,464.47	0.00	0.33	1,207.32	353,671.79	716,085.21
Excess Revenue Over (Under) Expenditures	0.00	72.12	0.00	0.00	0.00	(1,207.32)	(1,207.32)	1,207.32

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 7/01/2022 to 12/31/2022

	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Report Recap Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	72.12	0.00	0.00	0.00	(1,207.32)	(1,207.32)	1,207.32

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 12/31/2022

	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
311 0 HEAD START-MADERA REGIONAL								
6610- GAS & OIL	3,000.00	163.60	6,807.02	1,750.00	2.27	0.00	6,807.02	(3,807.02)
6620- VEHICLE INSURANCE	13,332.00	0.00	4,228.69	7,777.00	0.32	0.00	4,228.69	9,103.31
6640- VEHICLE REPAIR & MAINTENANCE	6,000.00	0.00	3,902.62	3,500.00	0.65	0.00	3,902.62	2,097.38
6712- STAFF TRAVEL-LOCAL	2,196.00	82.50	3,472.25	1,098.00	1.58	0.00	3,472.25	(1,276.25)
6714- STAFF TRAVEL-OUT OF AREA	9,500.00	0.00	61.92	0.00	0.01	0.00	61.92	9,438.08
6742- TRAINING - STAFF	5,000.00	99.00	7,358.68	3,750.00	1.47	359.64	7,718.32	(2,718.32)
6750- FIELD TRIPS	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800.00
6832- LIABILITY INSURANCE	360.00	0.00	26.93	210.00	0.07	0.00	26.93	333.07
6834- STUDENT ACTIVITY INSURANCE	2,230.00	0.00	399.10	1,115.00	0.18	0.00	399.10	1,830.90
6840- PROPERTY TAXES	42.00	0.00	0.00	42.00	0.00	0.00	0.00	42.00
6850- FEES & LICENSES	10,462.00	3,159.00	13,986.21	6,104.00	1.34	0.00	13,986.21	(3,524.21)
6852- FINGERPRINT	774.00	0.00	1,319.25	579.00	1.70	0.00	1,319.25	(545.25)
6875- EMPLOYEE HEALTH & WELFARE COSTS	12,000.00	0.00	2,976.52	12,000.00	0.25	3,831.36	6,807.88	5,192.12
7111- PARENT MILEAGE	1,200.00	0.00	0.00	600.00	0.00	0.00	0.00	1,200.00
7112- PARENT INVOLVEMENT	4,920.00	0.00	122.54	2,460.00	0.02	0.00	122.54	4,797.46
7114- PC ALLOWANCE	3,300.00	0.00	1,055.96	1,650.00	0.32	0.00	1,055.96	2,244.04
8110- IN KIND SALARIES	59,969.00	0.00	201,697.04	32,734.00	3.36	0.00	201,697.04	(141,728.04)
8120- IN KIND RENT	318,251.00	0.00	118,059.30	173,720.00	0.37	0.00	118,059.30	200,191.70
8130- IN KIND - OTHER	687,460.00	0.00	267,246.00	375,256.00	0.39	0.00	267,246.00	420,214.00
9010- INDIRECT COST ALLOCATION	360,002.00	29,665.54	162,749.82	188,544.26	0.45	0.00	162,749.82	197,252.18
Total Expenses	5,550,734.00	324,770.44	2,538,211.69	2,883,420.54	0.46	135,909.06	2,674,120.75	2,876,613.25
Excess Revenue Over (Under) Expenditures	0.00	30,890.03	0.00	0.00	0.00	(135,909.06)	(135,909.06)	135,909.06
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	30,890.03	0.00	0.00	0.00	(135,909.06)	(135,909.06)	135,909.06

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 12/31/2022

380 0 MADERA REGIONAL HS BLENDED	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4110- GRANT INCOME-FEDERAL	0.00	112,909.07	445,382.12	0.00	0.00	0.00	445,382.12	(445,382.12)
Total Revenues	<u>0.00</u>	<u>112,909.07</u>	<u>445,382.12</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>445,382.12</u>	<u>(445,382.12)</u>
Expenses								
5010- SALARIES & WAGES	0.00	75,831.22	239,101.16	0.00	0.00	0.00	239,101.16	(239,101.16)
5020- ACCRUED VACATION PAY	0.00	4,679.02	14,167.48	0.00	0.00	0.00	14,167.48	(14,167.48)
5112- HEALTH INSURANCE	0.00	8,175.58	21,262.23	0.00	0.00	0.00	21,262.23	(21,262.23)
5114- WORKER'S COMPENSATION	0.00	2,294.04	8,138.78	0.00	0.00	0.00	8,138.78	(8,138.78)
5116- PENSION	0.00	3,633.56	11,182.15	0.00	0.00	0.00	11,182.15	(11,182.15)
5122- FICA	0.00	5,846.58	18,401.48	0.00	0.00	0.00	18,401.48	(18,401.48)
5124- SUI	0.00	74.56	574.95	0.00	0.00	0.00	574.95	(574.95)
5130- ACCRUED VACATION FICA	0.00	357.97	1,083.79	0.00	0.00	0.00	1,083.79	(1,083.79)
6110- OFFICE SUPPLIES	0.00	0.00	1,628.88	0.00	0.00	0.00	1,628.88	(1,628.88)
6112- DATA PROCESSING SUPPLIES	0.00	0.00	362.36	0.00	0.00	0.00	362.36	(362.36)
6130- PROGRAM SUPPLIES	0.00	0.00	2,380.46	0.00	0.00	0.00	2,380.46	(2,380.46)
6132- MEDICAL & DENTAL SUPPLIES	0.00	0.00	51.00	0.00	0.00	0.00	51.00	(51.00)
6134- INSTRUCTIONAL SUPPLIES	0.00	0.00	737.48	0.00	0.00	0.00	737.48	(737.48)
6140- CUSTODIAL SUPPLIES	0.00	0.00	1,057.66	0.00	0.00	0.00	1,057.66	(1,057.66)
6142- LINEN/LAUNDRY	0.00	0.00	22.38	0.00	0.00	0.00	22.38	(22.38)
6180- EQUIPMENT RENTAL	0.00	0.00	1,699.94	0.00	0.00	0.00	1,699.94	(1,699.94)
6181- EQUIPMENT MAINTENANCE	0.00	0.00	1,823.15	0.00	0.00	0.00	1,823.15	(1,823.15)
6320- TELEPHONE	0.00	23.77	28,847.35	0.00	0.00	0.00	28,847.35	(28,847.35)
6410- RENT	0.00	2,291.20	22,513.53	0.00	0.00	0.00	22,513.53	(22,513.53)
6420- UTILITIES/ DISPOSAL	0.00	184.79	14,582.58	0.00	0.00	0.00	14,582.58	(14,582.58)
6432- BUILDING REPAIRS/ MAINTENANCE	0.00	0.00	10,031.43	0.00	0.00	0.00	10,031.43	(10,031.43)
6433- GROUNDS MAINTENANCE	0.00	0.00	5,519.83	0.00	0.00	0.00	5,519.83	(5,519.83)
6436- PEST CONTROL	0.00	0.00	626.79	0.00	0.00	0.00	626.79	(626.79)
6437- BURGLAR & FIRE ALARM	0.00	0.00	381.65	0.00	0.00	0.00	381.65	(381.65)
6440- PROPERTY INSURANCE	0.00	0.00	1,479.52	0.00	0.00	0.00	1,479.52	(1,479.52)
6712- STAFF TRAVEL-LOCAL	0.00	0.00	135.92	0.00	0.00	0.00	135.92	(135.92)
6834- STUDENT ACTIVITY INSURANCE	0.00	0.00	217.45	0.00	0.00	0.00	217.45	(217.45)
6850- FEES & LICENSES	0.00	0.00	2.50	0.00	0.00	0.00	2.50	(2.50)
7114- PC ALLOWANCE	0.00	0.00	219.04	0.00	0.00	0.00	219.04	(219.04)
9010- INDIRECT COST ALLOCATION	0.00	9,417.72	37,149.20	0.00	0.00	0.00	37,149.20	(37,149.20)
Total Expenses	<u>0.00</u>	<u>112,810.01</u>	<u>445,382.12</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>445,382.12</u>	<u>(445,382.12)</u>
Excess Revenue Over (Under) Expenditures	0.00	99.06	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Unrestricted	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Board Designated	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ending Net Assets	0.00	99.06	0.00	0.00	0.00	0.00	0.00	0.00

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 12/31/2022

Report Recap	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
6610- GAS & OIL	3,000.00	163.60	6,807.02	1,750.00	2.27	0.00	6,807.02	(3,807.02)
6620- VEHICLE INSURANCE	13,332.00	0.00	4,228.69	7,777.00	0.32	0.00	4,228.69	9,103.31
6640- VEHICLE REPAIR & MAINTENANCE	6,000.00	0.00	3,902.62	3,500.00	0.65	0.00	3,902.62	2,097.38
6712- STAFF TRAVEL-LOCAL	2,196.00	82.50	3,608.17	1,098.00	1.64	0.00	3,608.17	(1,412.17)
6714- STAFF TRAVEL-OUT OF AREA	9,500.00	0.00	61.92	0.00	0.01	0.00	61.92	9,438.08
6742- TRAINING - STAFF	5,000.00	99.00	7,358.68	3,750.00	1.47	359.64	7,718.32	(2,718.32)
6750- FIELD TRIPS	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800.00
6832- LIABILITY INSURANCE	360.00	0.00	26.93	210.00	0.07	0.00	26.93	333.07
6834- STUDENT ACTIVITY INSURANCE	2,230.00	0.00	616.55	1,115.00	0.28	0.00	616.55	1,613.45
6840- PROPERTY TAXES	42.00	0.00	0.00	42.00	0.00	0.00	0.00	42.00
6850- FEES & LICENSES	10,462.00	3,159.00	13,988.71	6,104.00	1.34	0.00	13,988.71	(3,526.71)
6852- FINGERPRINT	774.00	0.00	1,319.25	579.00	1.70	0.00	1,319.25	(545.25)
6875- EMPLOYEE HEALTH & WELFARE COSTS	12,000.00	0.00	2,976.52	12,000.00	0.25	3,831.36	6,807.88	5,192.12
7111- PARENT MILEAGE	1,200.00	0.00	0.00	600.00	0.00	0.00	0.00	1,200.00
7112- PARENT INVOLVEMENT	4,920.00	0.00	122.54	2,460.00	0.02	0.00	122.54	4,797.46
7114- PC ALLOWANCE	3,300.00	0.00	1,275.00	1,650.00	0.39	0.00	1,275.00	2,025.00
8110- IN KIND SALARIES	59,969.00	0.00	201,697.04	32,734.00	3.36	0.00	201,697.04	(141,728.04)
8120- IN KIND RENT	318,251.00	0.00	118,059.30	173,720.00	0.37	0.00	118,059.30	200,191.70
8130- IN KIND - OTHER	687,460.00	0.00	267,246.00	375,256.00	0.39	0.00	267,246.00	420,214.00
9010- INDIRECT COST ALLOCATION	360,002.00	39,083.26	199,899.02	188,544.26	0.56	0.00	199,899.02	160,102.98
Total Expenses	5,550,734.00	437,580.45	2,983,593.81	2,883,420.54	0.54	135,909.06	3,119,502.87	2,431,231.13
Excess Revenue Over (Under) Expenditures	0.00	30,989.09	0.00	0.00	0.00	(135,909.06)	(135,909.06)	135,909.06
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	30,989.09	0.00	0.00	0.00	(135,909.06)	(135,909.06)	135,909.06

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 12/31/2022

	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
309 0 EARLY HEAD START T&TA								
Revenues								
4110- GRANT INCOME-FEDERAL	13,373.00	845.52	5,590.26	8,666.90	(0.42)	0.00	5,590.26	7,782.74
Total Revenues	<u>13,373.00</u>	<u>845.52</u>	<u>5,590.26</u>	<u>8,666.90</u>	<u>(0.42)</u>	<u>0.00</u>	<u>5,590.26</u>	<u>7,782.74</u>
Expenses								
6110- OFFICE SUPPLIES	478.00	0.00	0.00	414.00	0.00	0.00	0.00	478.00
6121- FOOD	0.00	0.00	31.39	0.00	0.00	0.00	31.39	(31.39)
6520- CONSULTANTS	3,710.00	0.00	0.00	3,710.00	0.00	0.00	0.00	3,710.00
6714- STAFF TRAVEL-OUT OF AREA	7,050.00	0.00	1,817.59	3,400.00	0.26	0.00	1,817.59	5,232.41
6722- PER DIEM - STAFF	1,020.00	0.00	0.00	420.00	0.00	0.00	0.00	1,020.00
6742- TRAINING - STAFF	0.00	775.00	3,275.00	0.00	0.00	0.00	3,275.00	(3,275.00)
9010- INDIRECT COST ALLOCATION	1,115.00	70.52	466.28	722.90	0.42	0.00	466.28	648.72
Total Expenses	<u>13,373.00</u>	<u>845.52</u>	<u>5,590.26</u>	<u>8,666.90</u>	<u>0.42</u>	<u>0.00</u>	<u>5,590.26</u>	<u>7,782.74</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 12/31/2022

	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
310 0 HEAD START-MADERA REG. T&TA								
Revenues								
4110- GRANT INCOME-FEDERAL	46,025.00	461.05	18,569.45	30,218.00	(0.40)	0.00	18,569.45	27,455.55
Total Revenues	<u>46,025.00</u>	<u>461.05</u>	<u>18,569.45</u>	<u>30,218.00</u>	<u>(0.40)</u>	<u>0.00</u>	<u>18,569.45</u>	<u>27,455.55</u>
Expenses								
6110- OFFICE SUPPLIES	1,500.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,500.00
6121- FOOD	0.00	0.00	2,200.07	0.00	0.00	0.00	2,200.07	(2,200.07)
6130- PROGRAM SUPPLIES	1,500.00	0.00	95.04	1,000.00	0.06	0.00	95.04	1,404.96
6310- PRINTING & PUBLICATIONS	3,014.00	0.00	0.00	2,000.00	0.00	0.00	0.00	3,014.00
6714- STAFF TRAVEL-OUT OF AREA	11,375.00	680.34	2,154.40	935.00	0.19	0.00	2,154.40	9,220.60
6722- PER DIEM - STAFF	2,202.00	0.00	0.00	168.00	0.00	0.00	0.00	2,202.00
6724- PER DIEM - PARENT	0.00	175.00	175.00	0.00	0.00	0.00	175.00	(175.00)
6730- VOLUNTEER TRAVEL	0.00	740.34	1,513.03	0.00	0.00	0.00	1,513.03	(1,513.03)
6742- TRAINING - STAFF	22,595.00	0.00	10,883.04	22,595.00	0.48	749.00	11,632.04	10,962.96
6746- TRAINING - PARENT	0.00	0.00	0.00	0.00	0.00	749.00	749.00	(749.00)
9010- INDIRECT COST ALLOCATION	3,839.00	38.45	1,548.87	2,520.00	0.40	0.00	1,548.87	2,290.13
Total Expenses	<u>46,025.00</u>	<u>1,634.13</u>	<u>18,569.45</u>	<u>30,218.00</u>	<u>0.40</u>	<u>1,498.00</u>	<u>20,067.45</u>	<u>25,957.55</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>(1,173.08)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,498.00)</u>	<u>(1,498.00)</u>	<u>1,498.00</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>(1,173.08)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,498.00)</u>	<u>(1,498.00)</u>	<u>1,498.00</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 12/31/2022

312 0 EARLY HEAD START - MADERA	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4110- GRANT INCOME-FEDERAL	625,664.00	47,912.12	355,580.49	362,687.20	(0.57)	0.00	355,580.49	270,083.51
4220- IN KIND CONTRIBUTIONS	159,759.00	0.00	54,337.74	92,727.00	(0.34)	0.00	54,337.74	105,421.26
Total Revenues	785,423.00	47,912.12	409,918.23	455,414.20	(0.52)	0.00	409,918.23	375,504.77
Expenses								
5010- SALARIES & WAGES	311,309.08	26,555.07	192,089.44	182,957.36	0.62	0.00	192,089.44	119,219.64
5020- ACCRUED VACATION PAY	16,134.92	1,766.38	12,735.25	9,570.44	0.79	0.00	12,735.25	3,399.67
5112- HEALTH INSURANCE	27,620.00	2,536.61	17,620.30	16,114.00	0.64	0.00	17,620.30	9,999.70
5114- WORKER'S COMPENSATION	3,788.00	279.01	2,082.14	2,227.33	0.55	0.00	2,082.14	1,705.86
5116- PENSION	22,540.00	1,620.66	11,828.59	13,249.62	0.52	0.00	11,828.59	10,711.41
5122- FICA	24,639.00	2,073.32	15,301.61	14,480.45	0.62	0.00	15,301.61	9,337.39
5124- SUI	2,628.00	0.00	10.17	1,548.00	0.00	0.00	10.17	2,617.83
5130- ACCRUED VACATION FRINGE	1,276.00	135.08	974.01	757.00	0.76	0.00	974.01	301.99
6110- OFFICE SUPPLIES	4,800.00	0.00	3,536.73	2,800.00	0.74	235.16	3,771.89	1,028.11
6112- DATA PROCESSING SUPPLIES	13,866.00	116.00	1,124.70	8,086.00	0.08	311.66	1,436.36	12,429.64
6121- FOOD	0.00	15.95	492.07	0.00	0.00	0.00	492.07	(492.07)
6122- KITCHEN SUPPLIES	200.00	10.79	23.40	100.00	0.12	0.00	23.40	176.60
6130- PROGRAM SUPPLIES	26,015.00	54.16	2,120.27	14,008.00	0.08	525.00	2,645.27	23,369.73
6132- MEDICAL & DENTAL SUPPLIES	490.00	0.00	129.59	245.00	0.26	0.00	129.59	360.41
6134- INSTRUCTIONAL SUPPLIES	8,400.00	0.00	0.00	4,550.00	0.00	0.00	0.00	8,400.00
6140- CUSTODIAL SUPPLIES	360.00	0.00	187.45	210.00	0.52	0.00	187.45	172.55
6170- POSTAGE & SHIPPING	60.00	0.00	33.10	35.00	0.55	0.00	33.10	26.90
6180- EQUIPMENT RENTAL	1,776.00	725.58	3,338.69	1,036.00	1.88	0.00	3,338.69	(1,562.69)
6181- EQUIPMENT MAINTENANCE	2,400.00	0.00	49.60	1,400.00	0.02	0.00	49.60	2,350.40
6310- PRINTING & PUBLICATIONS	720.00	0.00	720.75	420.00	1.00	0.00	720.75	(0.75)
6320- TELEPHONE	27,000.00	1,080.18	11,230.80	15,750.00	0.42	0.00	11,230.80	15,769.20
6410- RENT	47,196.00	5,268.14	36,340.05	27,531.00	0.77	0.00	36,340.05	10,855.95
6420- UTILITIES/ DISPOSAL	5,004.00	416.94	6,172.49	2,919.00	1.23	0.00	6,172.49	(1,168.49)
6432- BUILDING REPAIRS/ MAINTENANCE	900.00	0.00	183.04	525.00	0.20	62.52	245.56	654.44
6436- PEST CONTROL	600.00	83.42	596.33	350.00	0.99	0.00	596.33	3.67
6437- BURGLAR & FIRE ALARM	216.00	3.61	11.36	126.00	0.05	0.00	11.36	204.64
6440- PROPERTY INSURANCE	2,400.00	0.00	703.16	1,400.00	0.29	0.00	703.16	1,696.84
6520- CONSULTANTS	0.00	91.52	540.80	0.00	0.00	3,639.04	4,179.84	(4,179.84)
6524- CONTRACTS	10,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00	10,000.00
6530- LEGAL	1,000.00	0.00	0.00	500.00	0.00	0.00	0.00	1,000.00
6540- CUSTODIAL SERVICES	0.00	0.00	744.10	0.00	0.00	0.00	744.10	(744.10)
6610- GAS & OIL	0.00	0.00	317.40	0.00	0.00	0.00	317.40	(317.40)
6620- VEHICLE INSURANCE	1,908.00	0.00	565.29	1,113.00	0.30	0.00	565.29	1,342.71
6640- VEHICLE REPAIR & MAINTENANCE	1,500.00	0.00	468.68	750.00	0.31	0.00	468.68	1,031.32
6714- STAFF TRAVEL-OUT OF AREA	1,500.00	0.00	841.22	0.00	0.56	0.00	841.22	658.78
6742- TRAINING - STAFF	4,000.00	0.00	1,440.00	2,000.00	0.36	79.92	1,519.92	2,480.08
6834- STUDENT ACTIVITY INSURANCE	732.00	0.00	105.27	427.00	0.14	0.00	105.27	626.73
6850- FEES & LICENSES	300.00	242.00	887.50	150.00	2.96	0.00	887.50	(587.50)
6852- FINGERPRINT	0.00	0.00	3.00	0.00	0.00	0.00	3.00	(3.00)

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 12/31/2022

	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
312 0 EARLY HEAD START - MADERA								
6875- EMPLOYEE HEALTH & WELFARE	0.00	0.00	223.27	0.00	0.00	19.53	242.80	(242.80)
7114- PC ALLOWANCE	200.00	0.00	150.00	100.00	0.75	0.00	150.00	50.00
8110- IN KIND SALARIES	158,104.00	0.00	54,337.74	91,767.00	0.34	0.00	54,337.74	103,766.26
8130- IN KIND - OTHER	1,655.00	0.00	0.00	960.00	0.00	0.00	0.00	1,655.00
9010- INDIRECT COST ALLOCATION	<u>52,186.00</u>	<u>3,996.34</u>	<u>29,658.87</u>	<u>30,252.00</u>	<u>0.57</u>	<u>0.00</u>	<u>29,658.87</u>	<u>22,527.13</u>
Total Expenses	<u>785,423.00</u>	<u>47,070.76</u>	<u>409,918.23</u>	<u>455,414.20</u>	<u>0.52</u>	<u>4,872.83</u>	<u>414,791.06</u>	<u>370,631.94</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>841.36</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(4,872.83)</u>	<u>(4,872.83)</u>	<u>4,872.83</u>
Beginning Net Assets - Unrestricted	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Board Designated	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ending Net Assets	<u>0.00</u>	<u>841.36</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(4,872.83)</u>	<u>(4,872.83)</u>	<u>4,872.83</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 12/31/2022

356 0 REGIONAL QRIS FIRST5 CSPP	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4120- GRANT INCOME-STATE	93,112.00	0.00	93,112.00	0.00	(1.00)	0.00	93,112.00	0.00
Total Revenues	<u>93,112.00</u>	<u>0.00</u>	<u>93,112.00</u>	<u>0.00</u>	<u>(1.00)</u>	<u>0.00</u>	<u>93,112.00</u>	<u>0.00</u>
Expenses								
6130- PROGRAM SUPPLIES	84,639.00	0.00	0.00	0.00	0.00	0.00	0.00	84,639.00
9010- INDIRECT COST ALLOCATION	8,473.00	0.00	0.00	0.00	0.00	0.00	0.00	8,473.00
Total Expenses	<u>93,112.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>93,112.00</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>93,112.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>93,112.00</u>	<u>(93,112.00)</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>0.00</u>	<u>93,112.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>93,112.00</u>	<u>(93,112.00)</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 12/31/2022

	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
814 0 ARP COVID - REGIONAL								
Revenues								
4110- GRANT INCOME-FEDERAL	65,464.49	230.64	37,064.88	0.00	(0.57)	0.00	37,064.88	28,399.61
Total Revenues	<u>65,464.49</u>	<u>230.64</u>	<u>37,064.88</u>	<u>0.00</u>	<u>(0.57)</u>	<u>0.00</u>	<u>37,064.88</u>	<u>28,399.61</u>
Expenses								
6130- PROGRAM SUPPLIES	60,004.44	0.00	3,471.73	0.00	0.06	0.00	3,471.73	56,532.71
6132- MEDICAL & DENTAL SUPPLIES	0.00	0.00	15,164.76	0.00	0.00	4,696.32	19,861.08	(19,861.08)
6140- CUSTODIAL SUPPLIES	0.00	0.00	2,566.82	0.00	0.00	0.00	2,566.82	(2,566.82)
6432- BUILDING REPAIRS/ MAINTENANCE	0.00	0.00	12,770.00	0.00	0.00	0.00	12,770.00	(12,770.00)
9010- INDIRECT COST ALLOCATION	5,460.05	19.24	3,091.57	0.00	0.57	0.00	3,091.57	2,368.48
Total Expenses	<u>65,464.49</u>	<u>19.24</u>	<u>37,064.88</u>	<u>0.00</u>	<u>0.57</u>	<u>4,696.32</u>	<u>41,761.20</u>	<u>23,703.29</u>
Excess Revenue Over (Under) Expenditures	0.00	211.40	0.00	0.00	0.00	(4,696.32)	(4,696.32)	4,696.32
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	211.40	0.00	0.00	0.00	(4,696.32)	(4,696.32)	4,696.32

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 12/31/2022

815 0 Regional SCOE CSPP Covid	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4120- GRANT INCOME-STATE	64,200.00	0.00	13,126.59	0.00	(0.20)	0.00	13,126.59	51,073.41
Total Revenues	<u>64,200.00</u>	<u>0.00</u>	<u>13,126.59</u>	<u>0.00</u>	<u>(0.20)</u>	<u>0.00</u>	<u>13,126.59</u>	<u>51,073.41</u>
Expenses								
5114- WORKER'S COMPENSATION	0.00	0.00	4.14	0.00	0.00	0.00	4.14	(4.14)
6110- OFFICE SUPPLIES	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00
6130- PROGRAM SUPPLIES	32,143.00	0.00	12,496.86	0.00	0.39	0.00	12,496.86	19,646.14
6132- MEDICAL & DENTAL SUPPLIES	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
6742- TRAINING - STAFF	5,500.00	0.00	0.00	0.00	0.00	0.00	0.00	5,500.00
9010- INDIRECT COST ALLOCATION	3,057.00	0.00	625.59	0.00	0.20	0.00	625.59	2,431.41
Total Expenses	<u>64,200.00</u>	<u>0.00</u>	<u>13,126.59</u>	<u>0.00</u>	<u>0.20</u>	<u>0.00</u>	<u>13,126.59</u>	<u>51,073.41</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 12/31/2022

	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
118 0 CRRSA COVID-19								
Revenues								
4110- GRANT INCOME-FEDERAL	22,178.67	3,321.98	21,887.98	0.00	(0.99)	0.00	21,887.98	290.69
Total Revenues	<u>22,178.67</u>	<u>3,321.98</u>	<u>21,887.98</u>	<u>0.00</u>	<u>(0.99)</u>	<u>0.00</u>	<u>21,887.98</u>	<u>290.69</u>
Expenses								
6121- FOOD	0.00	0.00	1,307.84	0.00	0.00	394.94	1,702.78	(1,702.78)
6130- PROGRAM SUPPLIES	20,328.75	3,053.90	8,320.56	0.00	0.41	388.29	8,708.85	11,619.90
6132- MEDICAL & DENTAL SUPPLIES	0.00	(9.00)	5,564.92	0.00	0.00	0.00	5,564.92	(5,564.92)
6134- INSTRUCTIONAL SUPPLIES	0.00	0.00	4,868.99	0.00	0.00	0.00	4,868.99	(4,868.99)
9010- INDIRECT COST ALLOCATION	1,849.92	277.08	1,825.67	0.00	0.99	0.00	1,825.67	24.25
Total Expenses	<u>22,178.67</u>	<u>3,321.98</u>	<u>21,887.98</u>	<u>0.00</u>	<u>0.99</u>	<u>783.23</u>	<u>22,671.21</u>	<u>(492.54)</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(783.23)</u>	<u>(783.23)</u>	<u>783.23</u>
Beginning Net Assets - Unrestricted	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Board Designated	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ending Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(783.23)</u>	<u>(783.23)</u>	<u>783.23</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 12/31/2022

Report Recap	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4110- GRANT INCOME-FEDERAL	772,705.16	52,771.31	438,693.06	401,572.10	(0.57)	0.00	438,693.06	334,012.10
4120- GRANT INCOME-STATE	157,312.00	0.00	106,238.59	0.00	(0.68)	0.00	106,238.59	51,073.41
4220- IN KIND CONTRIBUTIONS	159,759.00	0.00	54,337.74	92,727.00	(0.34)	0.00	54,337.74	105,421.26
Total Revenues	<u>1,089,776.16</u>	<u>52,771.31</u>	<u>599,269.39</u>	<u>494,299.10</u>	<u>(0.55)</u>	<u>0.00</u>	<u>599,269.39</u>	<u>490,506.77</u>
Expenses								
5010- SALARIES & WAGES	311,309.08	26,555.07	192,089.44	182,957.36	0.62	0.00	192,089.44	119,219.64
5020- ACCRUED VACATION PAY	16,134.92	1,766.38	12,735.25	9,570.44	0.79	0.00	12,735.25	3,399.67
5112- HEALTH INSURANCE	27,620.00	2,536.61	17,620.30	16,114.00	0.64	0.00	17,620.30	9,999.70
5114- WORKER'S COMPENSATION	3,788.00	279.01	2,086.28	2,227.33	0.55	0.00	2,086.28	1,701.72
5116- PENSION	22,540.00	1,620.66	11,828.59	13,249.62	0.52	0.00	11,828.59	10,711.41
5122- FICA	24,639.00	2,073.32	15,301.61	14,480.45	0.62	0.00	15,301.61	9,337.39
5124- SUI	2,628.00	0.00	10.17	1,548.00	0.00	0.00	10.17	2,617.83
5130- ACCRUED VACATION FRINGE	1,276.00	135.08	974.01	757.00	0.76	0.00	974.01	301.99
6110- OFFICE SUPPLIES	10,278.00	0.00	3,536.73	4,214.00	0.34	235.16	3,771.89	6,506.11
6112- DATA PROCESSING SUPPLIES	13,866.00	116.00	1,124.70	8,086.00	0.08	311.66	1,436.36	12,429.64
6121- FOOD	0.00	15.95	4,031.37	0.00	0.00	394.94	4,426.31	(4,426.31)
6122- KITCHEN SUPPLIES	200.00	10.79	23.40	100.00	0.12	0.00	23.40	176.60
6130- PROGRAM SUPPLIES	224,630.19	3,108.06	26,504.46	15,008.00	0.12	913.29	27,417.75	197,212.44
6132- MEDICAL & DENTAL SUPPLIES	20,490.00	(9.00)	20,859.27	245.00	1.02	4,696.32	25,555.59	(5,065.59)
6134- INSTRUCTIONAL SUPPLIES	8,400.00	0.00	4,868.99	4,550.00	0.58	0.00	4,868.99	3,531.01
6140- CUSTODIAL SUPPLIES	360.00	0.00	2,754.27	210.00	7.65	0.00	2,754.27	(2,394.27)
6170- POSTAGE & SHIPPING	60.00	0.00	33.10	35.00	0.55	0.00	33.10	26.90
6180- EQUIPMENT RENTAL	1,776.00	725.58	3,338.69	1,036.00	1.88	0.00	3,338.69	(1,562.69)
6181- EQUIPMENT MAINTENANCE	2,400.00	0.00	49.60	1,400.00	0.02	0.00	49.60	2,350.40
6310- PRINTING & PUBLICATIONS	3,734.00	0.00	720.75	2,420.00	0.19	0.00	720.75	3,013.25
6320- TELEPHONE	27,000.00	1,080.18	11,230.80	15,750.00	0.42	0.00	11,230.80	15,769.20
6410- RENT	47,196.00	5,268.14	36,340.05	27,531.00	0.77	0.00	36,340.05	10,855.95
6420- UTILITIES/ DISPOSAL	5,004.00	416.94	6,172.49	2,919.00	1.23	0.00	6,172.49	(1,168.49)
6432- BUILDING REPAIRS/ MAINTENANCE	900.00	0.00	12,953.04	525.00	14.39	62.52	13,015.56	(12,115.56)
6436- PEST CONTROL	600.00	83.42	596.33	350.00	0.99	0.00	596.33	3.67
6437- BURGLAR & FIRE ALARM	216.00	3.61	11.36	126.00	0.05	0.00	11.36	204.64
6440- PROPERTY INSURANCE	2,400.00	0.00	703.16	1,400.00	0.29	0.00	703.16	1,696.84
6520- CONSULTANTS	3,710.00	91.52	540.80	3,710.00	0.15	3,639.04	4,179.84	(469.84)
6524- CONTRACTS	10,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00	10,000.00
6530- LEGAL	1,000.00	0.00	0.00	500.00	0.00	0.00	0.00	1,000.00
6540- CUSTODIAL SERVICES	0.00	0.00	744.10	0.00	0.00	0.00	744.10	(744.10)
6610- GAS & OIL	0.00	0.00	317.40	0.00	0.00	0.00	317.40	(317.40)
6620- VEHICLE INSURANCE	1,908.00	0.00	565.29	1,113.00	0.30	0.00	565.29	1,342.71
6640- VEHICLE REPAIR & MAINTENANCE	1,500.00	0.00	468.68	750.00	0.31	0.00	468.68	1,031.32
6714- STAFF TRAVEL-OUT OF AREA	19,925.00	680.34	4,813.21	4,335.00	0.24	0.00	4,813.21	15,111.79
6722- PER DIEM - STAFF	3,222.00	0.00	0.00	588.00	0.00	0.00	0.00	3,222.00
6724- PER DIEM - PARENT	0.00	175.00	175.00	0.00	0.00	0.00	175.00	(175.00)
6730- VOLUNTEER TRAVEL	0.00	740.34	1,513.03	0.00	0.00	0.00	1,513.03	(1,513.03)

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 12/31/2022

Report Recap	Grant Budget	Current Month Actual	YTD Actual December 31, 2022	YTD Budget December 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
6742- TRAINING - STAFF	32,095.00	775.00	15,598.04	24,595.00	0.49	828.92	16,426.96	15,668.04
6746- TRAINING - PARENT	0.00	0.00	0.00	0.00	0.00	749.00	749.00	(749.00)
6834- STUDENT ACTIVITY INSURANCE	732.00	0.00	105.27	427.00	0.14	0.00	105.27	626.73
6850- FEES & LICENSES	300.00	242.00	887.50	150.00	2.96	0.00	887.50	(587.50)
6852- FINGERPRINT	0.00	0.00	3.00	0.00	0.00	0.00	3.00	(3.00)
6875- EMPLOYEE HEALTH & WELFARE	0.00	0.00	223.27	0.00	0.00	19.53	242.80	(242.80)
7114- PC ALLOWANCE	200.00	0.00	150.00	100.00	0.75	0.00	150.00	50.00
8110- IN KIND SALARIES	158,104.00	0.00	54,337.74	91,767.00	0.34	0.00	54,337.74	103,766.26
8130- IN KIND - OTHER	1,655.00	0.00	0.00	960.00	0.00	0.00	0.00	1,655.00
9010- INDIRECT COST ALLOCATION	75,979.97	4,401.63	37,216.85	33,494.90	0.49	0.00	37,216.85	38,763.12
Total Expenses	1,089,776.16	52,891.63	506,157.39	494,299.10	0.46	11,850.38	518,007.77	571,768.39
Excess Revenue Over (Under) Expenditures	0.00	(120.32)	93,112.00	0.00	0.00	(11,850.38)	81,261.62	(81,261.62)
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	(120.32)	93,112.00	0.00	0.00	(11,850.38)	81,261.62	(81,261.62)

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 10/31/2022

	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
309 0 EARLY HEAD START T&TA								
Revenues								
4110- GRANT INCOME-FEDERAL	13,373.00	518.23	4,744.74	8,666.90	(0.35)	0.00	4,744.74	8,628.26
Total Revenues	<u>13,373.00</u>	<u>518.23</u>	<u>4,744.74</u>	<u>8,666.90</u>	<u>(0.35)</u>	<u>0.00</u>	<u>4,744.74</u>	<u>8,628.26</u>
Expenses								
6110- OFFICE SUPPLIES	478.00	0.00	0.00	414.00	0.00	0.00	0.00	478.00
6121- FOOD	0.00	0.00	31.39	0.00	0.00	0.00	31.39	(31.39)
6520- CONSULTANTS	3,710.00	0.00	0.00	3,710.00	0.00	0.00	0.00	3,710.00
6714- STAFF TRAVEL-OUT OF AREA	7,050.00	0.00	1,817.59	3,400.00	0.26	0.00	1,817.59	5,232.41
6722- PER DIEM - STAFF	1,020.00	0.00	0.00	420.00	0.00	0.00	0.00	1,020.00
6742- TRAINING - STAFF	0.00	475.00	2,500.00	0.00	0.00	0.00	2,500.00	(2,500.00)
9010- INDIRECT COST ALLOCATION	1,115.00	43.23	395.76	722.90	0.35	0.00	395.76	719.24
Total Expenses	<u>13,373.00</u>	<u>518.23</u>	<u>4,744.74</u>	<u>8,666.90</u>	<u>0.35</u>	<u>0.00</u>	<u>4,744.74</u>	<u>8,628.26</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 10/31/2022

310 0 HEAD START-MADERA REG. T&TA	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4110- GRANT INCOME-FEDERAL	46,025.00	3,523.06	13,900.98	30,218.00	(0.30)	0.00	13,900.98	32,124.02
Total Revenues	<u>46,025.00</u>	<u>3,523.06</u>	<u>13,900.98</u>	<u>30,218.00</u>	<u>(0.30)</u>	<u>0.00</u>	<u>13,900.98</u>	<u>32,124.02</u>
Expenses								
6110- OFFICE SUPPLIES	1,500.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,500.00
6121- FOOD	0.00	0.00	2,200.07	0.00	0.00	0.00	2,200.07	(2,200.07)
6130- PROGRAM SUPPLIES	1,500.00	0.00	95.04	1,000.00	0.06	0.00	95.04	1,404.96
6310- PRINTING & PUBLICATIONS	3,014.00	0.00	0.00	2,000.00	0.00	0.00	0.00	3,014.00
6714- STAFF TRAVEL-OUT OF AREA	11,375.00	0.00	242.07	935.00	0.02	616.04	858.11	10,516.89
6722- PER DIEM - STAFF	2,202.00	0.00	0.00	168.00	0.00	0.00	0.00	2,202.00
6742- TRAINING - STAFF	22,595.00	0.00	10,204.32	22,595.00	0.45	693.00	10,897.32	11,697.68
9010- INDIRECT COST ALLOCATION	3,839.00	293.86	1,159.48	2,520.00	0.30	0.00	1,159.48	2,679.52
Total Expenses	<u>46,025.00</u>	<u>293.86</u>	<u>13,900.98</u>	<u>30,218.00</u>	<u>0.30</u>	<u>1,309.04</u>	<u>15,210.02</u>	<u>30,814.98</u>
Excess Revenue Over (Under) Expenditures	0.00	3,229.20	0.00	0.00	0.00	(1,309.04)	(1,309.04)	1,309.04
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	3,229.20	0.00	0.00	0.00	(1,309.04)	(1,309.04)	1,309.04

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 10/31/2022

311 0 HEAD START-MADERA REGIONAL	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4110- GRANT INCOME-FEDERAL	4,216,695.00	392,372.94	1,282,755.12	1,547,591.19	(0.30)	0.00	1,282,755.12	2,933,939.88
4220- IN KIND CONTRIBUTIONS	1,065,680.00	0.00	126,347.40	391,122.00	(0.12)	0.00	126,347.40	939,332.60
Total Revenues	5,282,375.00	392,372.94	1,409,102.52	1,938,713.19	(0.27)	0.00	1,409,102.52	3,873,272.48
Expenses								
5010- SALARIES & WAGES	2,061,537.42	226,216.31	602,073.25	753,129.89	0.29	0.00	602,073.25	1,459,464.17
5020- ACCRUED VACATION PAY	161,834.97	12,960.77	33,843.27	58,401.42	0.21	0.00	33,843.27	127,991.70
5112- HEALTH INSURANCE	230,113.00	13,648.56	49,157.77	75,791.95	0.21	0.00	49,157.77	180,955.23
5114- WORKER'S COMPENSATION	87,878.00	6,977.74	20,574.91	32,075.42	0.23	0.00	20,574.91	67,303.09
5116- PENSION	161,333.00	10,705.38	30,057.95	58,590.40	0.19	0.00	30,057.95	131,275.05
5122- FICA	162,644.00	17,445.87	46,367.21	59,417.00	0.29	0.00	46,367.21	116,276.79
5124- SUI	29,968.00	1,017.58	1,255.62	0.00	0.04	0.00	1,255.62	28,712.38
5130- ACCRUED VACATION FICA	12,745.00	991.54	2,588.27	4,612.00	0.20	0.00	2,588.27	10,156.73
6110- OFFICE SUPPLIES	35,362.00	(117.79)	5,979.33	12,952.10	0.17	2,170.36	8,149.69	27,212.31
6112- DATA PROCESSING SUPPLIES	75,000.00	3,417.16	7,593.31	25,650.00	0.10	5,223.39	12,816.70	62,183.30
6121- FOOD	7,000.00	0.00	453.31	2,100.00	0.06	0.00	453.31	6,546.69
6122- KITCHEN SUPPLIES	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
6130- PROGRAM SUPPLIES	119,325.00	10,379.93	29,101.89	42,564.00	0.24	488.29	29,590.18	89,734.82
6132- MEDICAL & DENTAL SUPPLIES	5,000.00	(51.00)	425.09	1,500.00	0.09	0.00	425.09	4,574.91
6134- INSTRUCTIONAL SUPPLIES	30,000.00	(270.33)	2,289.75	10,145.00	0.08	947.95	3,237.70	26,762.30
6140- CUSTODIAL SUPPLIES	25,000.00	1,567.02	8,376.69	8,375.00	0.34	0.00	8,376.69	16,623.31
6142- LINEN/LAUNDRY	0.00	73.62	173.62	0.00	0.00	0.00	173.62	(173.62)
6143- FURNISHINGS	0.00	0.00	(1,500.00)	0.00	0.00	0.00	(1,500.00)	1,500.00
6150- UNIFORM RENTAL/PURCHASE	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00
6170- POSTAGE & SHIPPING	900.00	51.30	241.71	375.00	0.27	0.00	241.71	658.29
6180- EQUIPMENT RENTAL	33,500.00	1,528.35	7,072.28	10,925.00	0.21	0.00	7,072.28	26,427.72
6181- EQUIPMENT MAINTENANCE	13,700.00	2,329.42	7,574.78	4,250.00	0.55	0.00	7,574.78	6,125.22
6221- EQUIPMENT OVER > \$5000	41,232.00	0.00	0.00	41,232.00	0.00	0.00	0.00	41,232.00
6310- PRINTING & PUBLICATIONS	5,000.00	0.00	5,297.86	2,500.00	1.06	0.00	5,297.86	(297.86)
6312- ADVERTISING & PROMOTION	200.00	0.00	20.00	100.00	0.10	0.00	20.00	180.00
6320- TELEPHONE	50,000.00	13,678.03	84,441.91	20,835.00	1.69	0.00	84,441.91	(34,441.91)
6410- RENT	174,602.00	15,469.43	71,375.47	71,352.00	0.41	0.00	71,375.47	103,226.53
6420- UTILITIES/ DISPOSAL	71,064.00	4,171.28	34,579.98	29,610.00	0.49	0.00	34,579.98	36,484.02
6432- BUILDING REPAIRS/ MAINTENANCE	93,441.61	(3,578.64)	53,697.58	38,939.61	0.57	4,595.49	58,293.07	35,148.54
6433- GROUNDS MAINTENANCE	30,252.00	1,897.43	12,875.73	12,605.00	0.43	0.00	12,875.73	17,376.27
6436- PEST CONTROL	5,292.00	345.72	2,736.80	2,205.00	0.52	0.00	2,736.80	2,555.20
6437- BURGLAR & FIRE ALARM	2,133.00	24.22	598.85	888.75	0.28	0.00	598.85	1,534.15
6440- PROPERTY INSURANCE	10,020.00	(330.57)	1,906.92	4,175.00	0.19	0.00	1,906.92	8,113.08
6520- CONSULTANTS	0.00	0.00	3,109.92	0.00	0.00	17,375.68	20,485.60	(20,485.60)
6524- CONTRACTS	41,930.00	0.00	8,884.12	12,579.00	0.21	0.00	8,884.12	33,045.88
6530- LEGAL	6,000.00	0.00	625.00	2,000.00	0.10	0.00	625.00	5,375.00
6540- CUSTODIAL SERVICES	500.00	820.00	3,362.40	250.00	6.72	0.00	3,362.40	(2,862.40)
6555- MEDICAL SCREENING/DEAT/STAFF	1,500.00	1,205.00	1,205.00	625.00	0.80	0.00	1,205.00	295.00
6610- GAS & OIL	3,000.00	713.93	4,698.42	1,250.00	1.57	0.00	4,698.42	(1,698.42)

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 10/31/2022

	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
311 0 HEAD START-MADERA REGIONAL								
6620- VEHICLE INSURANCE	13,332.00	0.00	4,228.69	5,555.00	0.32	0.00	4,228.69	9,103.31
6640- VEHICLE REPAIR & MAINTENANCE	6,000.00	415.55	2,991.83	2,500.00	0.50	924.00	3,915.83	2,084.17
6712- STAFF TRAVEL-LOCAL	2,196.00	(75.98)	1,784.99	658.80	0.81	0.00	1,784.99	411.01
6714- STAFF TRAVEL-OUT OF AREA	9,500.00	0.00	0.00	0.00	0.00	0.00	0.00	9,500.00
6742- TRAINING - STAFF	5,000.00	0.00	7,160.68	2,500.00	1.43	0.00	7,160.68	(2,160.68)
6750- FIELD TRIPS	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800.00
6832- LIABILITY INSURANCE	360.00	0.00	26.93	150.00	0.07	0.00	26.93	333.07
6834- STUDENT ACTIVITY INSURANCE	2,230.00	(48.58)	399.10	669.00	0.18	0.00	399.10	1,830.90
6840- PROPERTY TAXES	42.00	0.00	0.00	42.00	0.00	0.00	0.00	42.00
6850- FEES & LICENSES	10,462.00	8,039.51	10,823.21	4,360.00	1.03	0.00	10,823.21	(361.21)
6852- FINGERPRINT	774.00	793.75	1,317.00	386.00	1.70	0.00	1,317.00	(543.00)
6875- EMPLOYEE HEALTH & WELFARE COSTS	12,000.00	0.00	2,976.52	0.00	0.25	0.00	2,976.52	9,023.48
7111- PARENT MILEAGE	1,200.00	0.00	0.00	360.00	0.00	0.00	0.00	1,200.00
7112- PARENT INVOLVEMENT	4,920.00	0.00	0.00	1,476.00	0.00	0.00	0.00	4,920.00
7114- PC ALLOWANCE	3,300.00	112.86	935.96	990.00	0.28	0.00	935.96	2,364.04
8110- IN KIND SALARIES	59,969.00	0.00	47,641.20	22,009.00	0.79	0.00	47,641.20	12,327.80
8120- IN KIND RENT	318,251.00	0.00	78,706.20	116,804.00	0.25	0.00	78,706.20	239,544.80
8130- IN KIND - OTHER	687,460.00	0.00	0.00	252,309.00	0.00	0.00	0.00	687,460.00
9010- INDIRECT COST ALLOCATION	348,272.00	32,727.72	106,994.24	125,643.85	0.31	0.00	106,994.24	241,277.76
Total Expenses	<u>5,282,375.00</u>	<u>385,252.09</u>	<u>1,409,102.52</u>	<u>1,938,713.19</u>	<u>0.27</u>	<u>31,725.16</u>	<u>1,440,827.68</u>	<u>3,841,547.32</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>7,120.85</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(31,725.16)</u>	<u>(31,725.16)</u>	<u>31,725.16</u>
Beginning Net Assets - Unrestricted	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Board Designated	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ending Net Assets	<u>0.00</u>	<u>7,120.85</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(31,725.16)</u>	<u>(31,725.16)</u>	<u>31,725.16</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 10/31/2022

312 0 EARLY HEAD START - MADERA	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4110- GRANT INCOME-FEDERAL	625,664.00	64,526.94	255,671.87	259,957.24	(0.41)	0.00	255,671.87	369,992.13
4220- IN KIND CONTRIBUTIONS	159,759.00	0.00	25,970.44	66,537.00	(0.16)	0.00	25,970.44	133,788.56
Total Revenues	785,423.00	64,526.94	281,642.31	326,494.24	(0.36)	0.00	281,642.31	503,780.69
Expenses								
5010- SALARIES & WAGES	311,309.08	37,817.15	135,634.75	133,601.76	0.44	0.00	135,634.75	175,674.33
5020- ACCRUED VACATION PAY	16,134.92	2,564.18	9,242.42	6,984.18	0.57	0.00	9,242.42	6,892.50
5112- HEALTH INSURANCE	27,620.00	2,539.88	12,475.10	11,510.00	0.45	0.00	12,475.10	15,144.90
5114- WORKER'S COMPENSATION	3,788.00	369.41	1,479.18	1,626.43	0.39	0.00	1,479.18	2,308.82
5116- PENSION	22,540.00	2,123.84	8,223.33	9,674.54	0.36	0.00	8,223.33	14,316.67
5122- FICA	24,639.00	2,894.36	10,601.46	10,574.33	0.43	0.00	10,601.46	14,037.54
5124- SUI	2,628.00	0.00	10.17	1,132.00	0.00	0.00	10.17	2,617.83
5130- ACCRUED VACATION FRINGE	1,276.00	196.12	706.92	551.00	0.55	0.00	706.92	569.08
6110- OFFICE SUPPLIES	4,800.00	235.12	3,621.96	2,000.00	0.75	244.21	3,866.17	933.83
6112- DATA PROCESSING SUPPLIES	13,866.00	553.50	688.85	5,775.00	0.05	311.66	1,000.51	12,865.49
6121- FOOD	0.00	102.29	424.85	0.00	0.00	0.00	424.85	(424.85)
6122- KITCHEN SUPPLIES	200.00	0.00	0.00	100.00	0.00	0.00	0.00	200.00
6130- PROGRAM SUPPLIES	26,015.00	522.96	1,405.49	9,208.00	0.05	265.63	1,671.12	24,343.88
6132- MEDICAL & DENTAL SUPPLIES	490.00	0.00	129.59	147.00	0.26	0.00	129.59	360.41
6134- INSTRUCTIONAL SUPPLIES	8,400.00	0.00	0.00	3,010.00	0.00	0.00	0.00	8,400.00
6140- CUSTODIAL SUPPLIES	360.00	0.00	187.45	150.00	0.52	0.00	187.45	172.55
6170- POSTAGE & SHIPPING	60.00	0.00	33.10	25.00	0.55	0.00	33.10	26.90
6180- EQUIPMENT RENTAL	1,776.00	719.09	1,801.41	740.00	1.01	0.00	1,801.41	(25.41)
6181- EQUIPMENT MAINTENANCE	2,400.00	4.87	43.97	1,000.00	0.02	0.00	43.97	2,356.03
6310- PRINTING & PUBLICATIONS	720.00	0.00	720.75	300.00	1.00	0.00	720.75	(0.75)
6320- TELEPHONE	27,000.00	1,462.06	8,723.46	11,250.00	0.32	0.00	8,723.46	18,276.54
6410- RENT	47,196.00	5,206.39	25,865.52	19,665.00	0.55	0.00	25,865.52	21,330.48
6420- UTILITIES/ DISPOSAL	5,004.00	720.95	5,315.51	2,085.00	1.06	0.00	5,315.51	(311.51)
6432- BUILDING REPAIRS/ MAINTENANCE	900.00	0.00	183.04	375.00	0.20	62.52	245.56	654.44
6436- PEST CONTROL	600.00	83.42	429.49	250.00	0.72	0.00	429.49	170.51
6437- BURGLAR & FIRE ALARM	216.00	7.75	7.75	90.00	0.04	0.00	7.75	208.25
6440- PROPERTY INSURANCE	2,400.00	0.00	703.16	1,000.00	0.29	0.00	703.16	1,696.84
6520- CONSULTANTS	0.00	0.00	357.76	0.00	0.00	3,639.04	3,996.80	(3,996.80)
6524- CONTRACTS	10,000.00	0.00	0.00	2,500.00	0.00	0.00	0.00	10,000.00
6530- LEGAL	1,000.00	0.00	0.00	250.00	0.00	0.00	0.00	1,000.00
6540- CUSTODIAL SERVICES	0.00	140.00	604.10	0.00	0.00	0.00	604.10	(604.10)
6610- GAS & OIL	0.00	35.31	291.58	0.00	0.00	0.00	291.58	(291.58)
6620- VEHICLE INSURANCE	1,908.00	0.00	565.29	795.00	0.30	0.00	565.29	1,342.71
6640- VEHICLE REPAIR & MAINTENANCE	1,500.00	74.00	460.68	450.00	0.31	0.00	460.68	1,039.32
6714- STAFF TRAVEL-OUT OF AREA	1,500.00	0.00	841.22	0.00	0.56	0.00	841.22	658.78
6742- TRAINING - STAFF	4,000.00	0.00	1,440.00	1,000.00	0.36	0.00	1,440.00	2,560.00
6834- STUDENT ACTIVITY INSURANCE	732.00	0.00	105.27	305.00	0.14	0.00	105.27	626.73
6850- FEES & LICENSES	300.00	639.50	645.50	90.00	2.15	0.00	645.50	(345.50)
6852- FINGERPRINT	0.00	0.00	3.00	0.00	0.00	0.00	3.00	(3.00)

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 10/31/2022

	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
312 0 EARLY HEAD START - MADERA								
6875- EMPLOYEE HEALTH & WELFARE	0.00	0.00	223.27	0.00	0.00	0.00	223.27	(223.27)
7114- PC ALLOWANCE	200.00	0.00	150.00	60.00	0.75	0.00	150.00	50.00
8110- IN KIND SALARIES	158,104.00	0.00	25,970.44	65,848.00	0.16	0.00	25,970.44	132,133.56
8130- IN KIND - OTHER	1,655.00	0.00	0.00	689.00	0.00	0.00	0.00	1,655.00
9010- INDIRECT COST ALLOCATION	<u>52,186.00</u>	<u>5,382.17</u>	<u>21,325.52</u>	<u>21,683.00</u>	<u>0.41</u>	<u>0.00</u>	<u>21,325.52</u>	<u>30,860.48</u>
Total Expenses	<u>785,423.00</u>	<u>64,394.32</u>	<u>281,642.31</u>	<u>326,494.24</u>	<u>0.36</u>	<u>4,523.06</u>	<u>286,165.37</u>	<u>499,257.63</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>132.62</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(4,523.06)</u>	<u>(4,523.06)</u>	<u>4,523.06</u>
Beginning Net Assets - Unrestricted	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Board Designated	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ending Net Assets	<u>0.00</u>	<u>132.62</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(4,523.06)</u>	<u>(4,523.06)</u>	<u>4,523.06</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 10/31/2022

	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
319 0 MADERA STATE CSPP/RHS LAYERED								
Revenues								
4120- GRANT INCOME-STATE	792,621.00	80,153.00	267,176.00	0.00	(0.34)	0.00	267,176.00	525,445.00
Total Revenues	<u>792,621.00</u>	<u>80,153.00</u>	<u>267,176.00</u>	<u>0.00</u>	<u>(0.34)</u>	<u>0.00</u>	<u>267,176.00</u>	<u>525,445.00</u>
Expenses								
5010- SALARIES & WAGES	566,603.00	115,912.44	184,682.42	0.00	0.33	0.00	184,682.42	381,920.58
5020- ACCRUED VACATION PAY	0.00	7,016.43	11,284.41	0.00	0.00	0.00	11,284.41	(11,284.41)
5112- HEALTH INSURANCE	47,546.00	13,684.18	19,636.76	0.00	0.41	0.00	19,636.76	27,909.24
5114- WORKER'S COMPENSATION	22,359.00	3,324.16	5,201.56	0.00	0.23	0.00	5,201.56	17,157.44
5116- PENSION	39,582.00	5,613.49	8,918.22	0.00	0.23	0.00	8,918.22	30,663.78
5122- FICA	44,626.00	8,806.20	14,079.22	0.00	0.32	0.00	14,079.22	30,546.78
5124- SUI	5,793.00	204.53	225.21	0.00	0.04	0.00	225.21	5,567.79
5130- ACCRUED VACATION FICA	0.00	536.72	863.20	0.00	0.00	0.00	863.20	(863.20)
9010- INDIRECT COST ALLOCATION	66,112.00	6,685.85	22,285.00	0.00	0.34	0.00	22,285.00	43,827.00
Total Expenses	<u>792,621.00</u>	<u>161,784.00</u>	<u>267,176.00</u>	<u>0.00</u>	<u>0.34</u>	<u>0.00</u>	<u>267,176.00</u>	<u>525,445.00</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>(81,631.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>(81,631.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 10/31/2022

	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
356 0 REGIONAL QRIS FIRST5 CSPP								
Revenues								
4120- GRANT INCOME-STATE	93,112.00	0.00	93,112.00	0.00	(1.00)	0.00	93,112.00	0.00
Total Revenues	<u>93,112.00</u>	<u>0.00</u>	<u>93,112.00</u>	<u>0.00</u>	<u>(1.00)</u>	<u>0.00</u>	<u>93,112.00</u>	<u>0.00</u>
Expenses								
6130- PROGRAM SUPPLIES	84,639.00	0.00	0.00	0.00	0.00	0.00	0.00	84,639.00
9010- INDIRECT COST ALLOCATION	8,473.00	0.00	0.00	0.00	0.00	0.00	0.00	8,473.00
Total Expenses	<u>93,112.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>93,112.00</u>
Excess Revenue Over (Under) Expenditures	0.00	0.00	93,112.00	0.00	0.00	0.00	93,112.00	(93,112.00)
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	0.00	93,112.00	0.00	0.00	0.00	93,112.00	(93,112.00)

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 10/31/2022

380 0 MADERA REGIONAL HS BLENDED	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4110- GRANT INCOME-FEDERAL	0.00	18,459.57	214,107.75	0.00	0.00	0.00	214,107.75	(214,107.75)
Total Revenues	<u>0.00</u>	<u>18,459.57</u>	<u>214,107.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>214,107.75</u>	<u>(214,107.75)</u>
Expenses								
5010- SALARIES & WAGES	0.00	(9,970.64)	82,540.76	0.00	0.00	0.00	82,540.76	(82,540.76)
5020- ACCRUED VACATION PAY	0.00	(668.07)	5,018.20	0.00	0.00	0.00	5,018.20	(5,018.20)
5112- HEALTH INSURANCE	0.00	(6,372.33)	5,473.93	0.00	0.00	0.00	5,473.93	(5,473.93)
5114- WORKER'S COMPENSATION	0.00	(222.56)	3,442.61	0.00	0.00	0.00	3,442.61	(3,442.61)
5116- PENSION	0.00	(893.77)	3,713.82	0.00	0.00	0.00	3,713.82	(3,713.82)
5122- FICA	0.00	(795.39)	6,240.60	0.00	0.00	0.00	6,240.60	(6,240.60)
5124- SUI	0.00	178.55	220.62	0.00	0.00	0.00	220.62	(220.62)
5130- ACCRUED VACATION FICA	0.00	(51.11)	383.88	0.00	0.00	0.00	383.88	(383.88)
6110- OFFICE SUPPLIES	0.00	480.16	1,628.88	0.00	0.00	0.00	1,628.88	(1,628.88)
6112- DATA PROCESSING SUPPLIES	0.00	117.75	362.36	0.00	0.00	0.00	362.36	(362.36)
6130- PROGRAM SUPPLIES	0.00	2,380.46	2,380.46	0.00	0.00	0.00	2,380.46	(2,380.46)
6132- MEDICAL & DENTAL SUPPLIES	0.00	51.00	51.00	0.00	0.00	0.00	51.00	(51.00)
6134- INSTRUCTIONAL SUPPLIES	0.00	457.90	737.48	0.00	0.00	0.00	737.48	(737.48)
6140- CUSTODIAL SUPPLIES	0.00	860.29	1,057.66	0.00	0.00	0.00	1,057.66	(1,057.66)
6142- LINEN/LAUNDRY	0.00	22.38	22.38	0.00	0.00	0.00	22.38	(22.38)
6180- EQUIPMENT RENTAL	0.00	810.34	1,699.94	0.00	0.00	0.00	1,699.94	(1,699.94)
6181- EQUIPMENT MAINTENANCE	0.00	586.11	1,823.15	0.00	0.00	0.00	1,823.15	(1,823.15)
6320- TELEPHONE	0.00	9,135.75	28,706.55	0.00	0.00	0.00	28,706.55	(28,706.55)
6410- RENT	0.00	4,725.48	17,931.13	0.00	0.00	0.00	17,931.13	(17,931.13)
6420- UTILITIES/ DISPOSAL	0.00	6,239.35	14,199.54	0.00	0.00	0.00	14,199.54	(14,199.54)
6432- BUILDING REPAIRS/ MAINTENANCE	0.00	7,140.76	10,031.43	0.00	0.00	0.00	10,031.43	(10,031.43)
6433- GROUNDS MAINTENANCE	0.00	1,784.33	5,519.83	0.00	0.00	0.00	5,519.83	(5,519.83)
6436- PEST CONTROL	0.00	241.95	626.79	0.00	0.00	0.00	626.79	(626.79)
6437- BURGLAR & FIRE ALARM	0.00	96.40	381.65	0.00	0.00	0.00	381.65	(381.65)
6440- PROPERTY INSURANCE	0.00	330.57	1,479.52	0.00	0.00	0.00	1,479.52	(1,479.52)
6712- STAFF TRAVEL-LOCAL	0.00	75.98	135.92	0.00	0.00	0.00	135.92	(135.92)
6834- STUDENT ACTIVITY INSURANCE	0.00	48.58	217.45	0.00	0.00	0.00	217.45	(217.45)
6850- FEES & LICENSES	0.00	2.50	2.50	0.00	0.00	0.00	2.50	(2.50)
7114- PC ALLOWANCE	0.00	127.14	219.04	0.00	0.00	0.00	219.04	(219.04)
9010- INDIRECT COST ALLOCATION	0.00	1,539.71	17,858.67	0.00	0.00	0.00	17,858.67	(17,858.67)
Total Expenses	<u>0.00</u>	<u>18,459.57</u>	<u>214,107.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>214,107.75</u>	<u>(214,107.75)</u>
Excess Revenue Over (Under) Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 10/31/2022

	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
814 0 ARP COVID - REGIONAL								
Revenues								
4110- GRANT INCOME-FEDERAL	65,464.49	33,877.41	36,677.82	0.00	(0.56)	0.00	36,677.82	28,786.67
Total Revenues	<u>65,464.49</u>	<u>33,877.41</u>	<u>36,677.82</u>	<u>0.00</u>	<u>(0.56)</u>	<u>0.00</u>	<u>36,677.82</u>	<u>28,786.67</u>
Expenses								
6130- PROGRAM SUPPLIES	60,004.44	3,116.95	3,116.95	0.00	0.05	603.39	3,720.34	56,284.10
6132- MEDICAL & DENTAL SUPPLIES	0.00	15,164.76	15,164.76	0.00	0.00	9,287.75	24,452.51	(24,452.51)
6140- CUSTODIAL SUPPLIES	0.00	0.00	2,566.82	0.00	0.00	0.00	2,566.82	(2,566.82)
6432- BUILDING REPAIRS/ MAINTENANCE	0.00	12,770.00	12,770.00	0.00	0.00	0.00	12,770.00	(12,770.00)
9010- INDIRECT COST ALLOCATION	5,460.05	2,825.70	3,059.29	0.00	0.56	0.00	3,059.29	2,400.76
Total Expenses	<u>65,464.49</u>	<u>33,877.41</u>	<u>36,677.82</u>	<u>0.00</u>	<u>0.56</u>	<u>9,891.14</u>	<u>46,568.96</u>	<u>18,895.53</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(9,891.14)</u>	<u>(9,891.14)</u>	<u>9,891.14</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(9,891.14)</u>	<u>(9,891.14)</u>	<u>9,891.14</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 10/31/2022

815 0 Regional SCOE CSPP Covid	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4120- GRANT INCOME-STATE	64,200.00	0.00	13,126.59	0.00	(0.20)	0.00	13,126.59	51,073.41
Total Revenues	<u>64,200.00</u>	<u>0.00</u>	<u>13,126.59</u>	<u>0.00</u>	<u>(0.20)</u>	<u>0.00</u>	<u>13,126.59</u>	<u>51,073.41</u>
Expenses								
5114- WORKER'S COMPENSATION	0.00	0.00	4.14	0.00	0.00	0.00	4.14	(4.14)
6110- OFFICE SUPPLIES	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00
6130- PROGRAM SUPPLIES	32,143.00	0.00	12,496.86	0.00	0.39	0.00	12,496.86	19,646.14
6132- MEDICAL & DENTAL SUPPLIES	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
6742- TRAINING - STAFF	5,500.00	0.00	0.00	0.00	0.00	0.00	0.00	5,500.00
9010- INDIRECT COST ALLOCATION	3,057.00	0.00	625.59	0.00	0.20	0.00	625.59	2,431.41
Total Expenses	<u>64,200.00</u>	<u>0.00</u>	<u>13,126.59</u>	<u>0.00</u>	<u>0.20</u>	<u>0.00</u>	<u>13,126.59</u>	<u>51,073.41</u>
Excess Revenue Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 10/31/2022

	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
118 0 CRRSA COVID-19								
Revenues								
4110- GRANT INCOME-FEDERAL	22,178.67	462.45	10,966.57	0.00	(0.49)	0.00	10,966.57	11,212.10
Total Revenues	<u>22,178.67</u>	<u>462.45</u>	<u>10,966.57</u>	<u>0.00</u>	<u>(0.49)</u>	<u>0.00</u>	<u>10,966.57</u>	<u>11,212.10</u>
Expenses								
6121- FOOD	0.00	358.20	1,191.37	0.00	0.00	394.94	1,586.31	(1,586.31)
6130- PROGRAM SUPPLIES	20,328.75	(1,631.06)	5,266.66	0.00	0.26	388.29	5,654.95	14,673.80
6132- MEDICAL & DENTAL SUPPLIES	0.00	982.49	982.49	0.00	0.00	3,044.90	4,027.39	(4,027.39)
6134- INSTRUCTIONAL SUPPLIES	0.00	0.00	2,371.33	0.00	0.00	2,497.66	4,868.99	(4,868.99)
9010- INDIRECT COST ALLOCATION	1,849.92	38.57	914.72	0.00	0.49	0.00	914.72	935.20
Total Expenses	<u>22,178.67</u>	<u>(251.80)</u>	<u>10,726.57</u>	<u>0.00</u>	<u>0.48</u>	<u>6,325.79</u>	<u>17,052.36</u>	<u>5,126.31</u>
Excess Revenue Over (Under) Expenditures	0.00	714.25	240.00	0.00	0.00	(6,325.79)	(6,085.79)	6,085.79
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	714.25	240.00	0.00	0.00	(6,325.79)	(6,085.79)	6,085.79

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 10/31/2022

Report Recap	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
Revenues								
4110- GRANT INCOME-FEDERAL	4,989,400.16	513,740.60	1,818,824.85	1,846,433.33	(0.36)	0.00	1,818,824.85	3,170,575.31
4120- GRANT INCOME-STATE	949,933.00	80,153.00	373,414.59	0.00	(0.39)	0.00	373,414.59	576,518.41
4220- IN KIND CONTRIBUTIONS	<u>1,225,439.00</u>	<u>0.00</u>	<u>152,317.84</u>	<u>457,659.00</u>	<u>(0.12)</u>	<u>0.00</u>	<u>152,317.84</u>	<u>1,073,121.16</u>
Total Revenues	<u>7,164,772.16</u>	<u>593,893.60</u>	<u>2,344,557.28</u>	<u>2,304,092.33</u>	<u>(0.33)</u>	<u>0.00</u>	<u>2,344,557.28</u>	<u>4,820,214.88</u>
Expenses								
5010- SALARIES & WAGES	2,939,449.50	369,975.26	1,004,931.18	886,731.65	0.34	0.00	1,004,931.18	1,934,518.32
5020- ACCRUED VACATION PAY	177,969.89	21,873.31	59,388.30	65,385.60	0.33	0.00	59,388.30	118,581.59
5112- HEALTH INSURANCE	305,279.00	23,500.29	86,743.56	87,301.95	0.28	0.00	86,743.56	218,535.44
5114- WORKER'S COMPENSATION	114,025.00	10,448.75	30,702.40	33,701.85	0.27	0.00	30,702.40	83,322.60
5116- PENSION	223,455.00	17,548.94	50,913.32	68,264.94	0.23	0.00	50,913.32	172,541.68
5122- FICA	231,909.00	28,351.04	77,288.49	69,991.33	0.33	0.00	77,288.49	154,620.51
5124- SUI	38,389.00	1,400.66	1,711.62	1,132.00	0.04	0.00	1,711.62	36,677.38
5130- ACCRUED VACATION FICA	14,021.00	1,673.27	4,542.27	5,163.00	0.32	0.00	4,542.27	9,478.73
6110- OFFICE SUPPLIES	45,640.00	597.49	11,230.17	16,366.10	0.25	2,414.57	13,644.74	31,995.26
6112- DATA PROCESSING SUPPLIES	88,866.00	4,088.41	8,644.52	31,425.00	0.10	5,535.05	14,179.57	74,686.43
6121- FOOD	7,000.00	460.49	4,300.99	2,100.00	0.61	394.94	4,695.93	2,304.07
6122- KITCHEN SUPPLIES	5,200.00	0.00	0.00	100.00	0.00	0.00	0.00	5,200.00
6130- PROGRAM SUPPLIES	343,955.19	14,769.24	53,863.35	52,772.00	0.16	1,745.60	55,608.95	288,346.24
6132- MEDICAL & DENTAL SUPPLIES	25,490.00	16,147.25	16,752.93	1,647.00	0.66	12,332.65	29,085.58	(3,595.58)
6134- INSTRUCTIONAL SUPPLIES	38,400.00	187.57	5,398.56	13,155.00	0.14	3,445.61	8,844.17	29,555.83
6140- CUSTODIAL SUPPLIES	25,360.00	2,427.31	12,188.62	8,525.00	0.48	0.00	12,188.62	13,171.38
6142- LINEN/LAUNDRY	0.00	96.00	196.00	0.00	0.00	0.00	196.00	(196.00)
6143- FURNISHINGS	0.00	0.00	(1,500.00)	0.00	0.00	0.00	(1,500.00)	1,500.00
6150- UNIFORM RENTAL/PURCHASE	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00
6170- POSTAGE & SHIPPING	960.00	51.30	274.81	400.00	0.29	0.00	274.81	685.19
6180- EQUIPMENT RENTAL	35,276.00	3,057.78	10,573.63	11,665.00	0.30	0.00	10,573.63	24,702.37
6181- EQUIPMENT MAINTENANCE	16,100.00	2,920.40	9,441.90	5,250.00	0.59	0.00	9,441.90	6,658.10
6221- EQUIPMENT OVER > \$5000	41,232.00	0.00	0.00	41,232.00	0.00	0.00	0.00	41,232.00
6310- PRINTING & PUBLICATIONS	8,734.00	0.00	6,018.61	4,800.00	0.69	0.00	6,018.61	2,715.39
6312- ADVERTISING & PROMOTION	200.00	0.00	20.00	100.00	0.10	0.00	20.00	180.00
6320- TELEPHONE	77,000.00	24,275.84	121,871.92	32,085.00	1.58	0.00	121,871.92	(44,871.92)
6410- RENT	221,798.00	25,401.30	115,172.12	91,017.00	0.52	0.00	115,172.12	106,625.88
6420- UTILITIES/ DISPOSAL	76,068.00	11,131.58	54,095.03	31,695.00	0.71	0.00	54,095.03	21,972.97
6432- BUILDING REPAIRS/ MAINTENANCE	94,341.61	16,332.12	76,682.05	39,314.61	0.81	4,658.01	81,340.06	13,001.55
6433- GROUNDS MAINTENANCE	30,252.00	3,681.76	18,395.56	12,605.00	0.61	0.00	18,395.56	11,856.44
6436- PEST CONTROL	5,892.00	671.09	3,793.08	2,455.00	0.64	0.00	3,793.08	2,098.92
6437- BURGLAR & FIRE ALARM	2,349.00	128.37	988.25	978.75	0.42	0.00	988.25	1,360.75
6440- PROPERTY INSURANCE	12,420.00	0.00	4,089.60	5,175.00	0.33	0.00	4,089.60	8,330.40
6520- CONSULTANTS	3,710.00	0.00	3,467.68	3,710.00	0.93	21,014.72	24,482.40	(20,772.40)
6524- CONTRACTS	51,930.00	0.00	8,884.12	15,079.00	0.17	0.00	8,884.12	43,045.88
6530- LEGAL	7,000.00	0.00	625.00	2,250.00	0.09	0.00	625.00	6,375.00
6540- CUSTODIAL SERVICES	500.00	960.00	3,966.50	250.00	7.93	0.00	3,966.50	(3,466.50)
6555- MEDICAL SCREENING/DEAT/STAFF	1,500.00	1,205.00	1,205.00	625.00	0.80	0.00	1,205.00	295.00

COMMUNITY ACTION PARTNERSHIP OF MADERA COUNTY, INC.

Revenue & Expense with Encumbrances

From 6/01/2022 to 10/31/2022

Report Recap	Grant Budget	Current Month Actual	YTD Actual October 31, 2022	YTD Budget October 31, 2022	% Spent	YTD Encumbrance	Actual Plus Encumbrance	Budget Balance
6610- GAS & OIL	3,000.00	749.24	4,990.00	1,250.00	1.66	0.00	4,990.00	(1,990.00)
6620- VEHICLE INSURANCE	15,240.00	0.00	4,793.98	6,350.00	0.31	0.00	4,793.98	10,446.02
6640- VEHICLE REPAIR & MAINTENANCE	7,500.00	489.55	3,452.51	2,950.00	0.46	924.00	4,376.51	3,123.49
6712- STAFF TRAVEL-LOCAL	2,196.00	0.00	1,920.91	658.80	0.87	0.00	1,920.91	275.09
6714- STAFF TRAVEL-OUT OF AREA	29,425.00	0.00	2,900.88	4,335.00	0.10	616.04	3,516.92	25,908.08
6722- PER DIEM - STAFF	3,222.00	0.00	0.00	588.00	0.00	0.00	0.00	3,222.00
6742- TRAINING - STAFF	37,095.00	475.00	21,305.00	26,095.00	0.57	693.00	21,998.00	15,097.00
6750- FIELD TRIPS	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800.00
6832- LIABILITY INSURANCE	360.00	0.00	26.93	150.00	0.07	0.00	26.93	333.07
6834- STUDENT ACTIVITY INSURANCE	2,962.00	0.00	721.82	974.00	0.24	0.00	721.82	2,240.18
6840- PROPERTY TAXES	42.00	0.00	0.00	42.00	0.00	0.00	0.00	42.00
6850- FEES & LICENSES	10,762.00	8,681.51	11,471.21	4,450.00	1.07	0.00	11,471.21	(709.21)
6852- FINGERPRINT	774.00	793.75	1,320.00	386.00	1.71	0.00	1,320.00	(546.00)
6875- EMPLOYEE HEALTH & WELFARE	12,000.00	0.00	3,199.79	0.00	0.27	0.00	3,199.79	8,800.21
7111- PARENT MILEAGE	1,200.00	0.00	0.00	360.00	0.00	0.00	0.00	1,200.00
7112- PARENT INVOLVEMENT	4,920.00	0.00	0.00	1,476.00	0.00	0.00	0.00	4,920.00
7114- PC ALLOWANCE	3,500.00	240.00	1,305.00	1,050.00	0.37	0.00	1,305.00	2,195.00
8110- IN KIND SALARIES	218,073.00	0.00	73,611.64	87,857.00	0.34	0.00	73,611.64	144,461.36
8120- IN KIND RENT	318,251.00	0.00	78,706.20	116,804.00	0.25	0.00	78,706.20	239,544.80
8130- IN KIND - OTHER	689,115.00	0.00	0.00	252,998.00	0.00	0.00	0.00	689,115.00
9010- INDIRECT COST ALLOCATION	490,363.97	49,536.81	174,618.27	150,569.75	0.36	0.00	174,618.27	315,745.70
Total Expenses	7,164,772.16	664,327.68	2,251,205.28	2,304,092.33	0.31	53,774.19	2,304,979.47	4,859,792.69
Excess Revenue Over (Under) Expenditures	0.00	(70,434.08)	93,352.00	0.00	0.00	(53,774.19)	39,577.81	(39,577.81)
Beginning Net Assets - Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - Board Designated	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Net Assets	0.00	(70,434.08)	93,352.00	0.00	0.00	(53,774.19)	39,577.81	(39,577.81)

CAPMC

Work Related Injuries Report - November 2022

BOARD OF DIRECTORS

Recordable Injuries							
Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
Teacher	Casa Castellanos	Fall	11/4/2022	11:45 AM	EE slipped and fell while making children's beds in the classroom, she hurt her back, left arm, left leg and head.	0	11/04/22: EE declined to seek treatment.
Instructional Aide I/ Janitor	Cottonwood	Abrasion	11/9/2022	3:59 PM	EE was throwing away the trash when her right hand got caught on the handle of the gate causing an abrasion to right hand.	0	11/09/22: EE declined to seek treatment.
Instructional Aide I/ Janitor	Sierra Vista	Contusion	11/16/2022	8:30 AM	EE was calming a child and when EE kneeled down, the child bumped into EE's chin.	0	11/16/22: EE declined to seek treatment.
Advocate II	Fresno Head Start Office	Strain	11/16/2022	12:00 PM	EE was removing containers filled with office supplies and binders from the vehicle, when EE left a strain in the abdomen area.	0	11/16/22: EE declined to seek treatment.
Associate Teacher	Sierra Vista	Bite	11/21/2022	8:30 AM	EE was calming a child while the parent was dropping off the child. The child began throwing and ripping material, then hit EE and bit EE on left arm.	0	11/21/22: EE declined to seek treatment.
First Aid							
Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	
Claims							
Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
Up To Date Injuries: January 2022 to December 2022							
(4) Hand Injuries	(1) Feet Injuries	() Chest Injuries					
(3) Back Injuries	(3) Eye Injuries	() Neck Injuries	(1) Bottom				
(4) Knee Injuries	(6) Leg Injuries	(3) Head Injuries	() Hip				
(8) Arm Injuries	(3) Wrist Injuries	(4) Ankle Injuries	(1) Psyche				
(3) Elbow Injuries	() Burn Injuries	() Respiratory Injuries					
(7) Shoulder Injuries	(1) Abdomen Injuries	(1) Face Injuries					
		DOI: DATE OF INJURY					
		TOI: TIME OF INJURY					

CAPMC

Work Related Injuries Report - December 2022

BOARD OF DIRECTORS

Recordable Injuries							
Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
Associate Teacher	Mis Angelitos	Bite	12/1/2022	12:00 PM	EE was rocking a child to sleep in her arms when the child bit EE on left upper arm area.	0	12/01/22: EE declined to seek treatment.
Maintenance Worker I	Noble Street	Abrasion	12/14/2022	8:45 AM	EE was unloading a trailer and walked towards the bed of the truck and trailer. EE tried to go over the hitch when EE hit has face on 2x4 that was sticking out of the bed of the truck.	1	12/14/22: EE went to Concentra to seek treatment. EE was placed on modified duties. The Agency was able to accommodate the modified activity. 12/20/22: EE released to regular duties.
First Aid							
Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	
Claims							
Position/Program	Injury Location	Type of Injury	DOI	TOI	Description	Loss Days	Outcomes
Up To Date Injuries: January 2022 to December 2022							
(4) Hand Injuries	(1) Feet Injuries	() Chest Injuries					
(3) Back Injuries	(3) Eye Injuries	() Neck Injuries	(1) Bottom				
(4) Knee Injuries	(6) Leg Injuries	(3) Head Injuries	() Hip				
(9) Arm Injuries	(3) Wrist Injuries	(4) Ankle Injuries	(1) Psyche				
(3) Elbow Injuries	() Burn Injuries	() Respiratory Injuries					
(7) Shoulder Injuries	(1) Abdomen Injuries	(2) Face Injuries					
		DOI: DATE OF INJURY					
		TOI: TIME OF INJURY					



BOARD OF DIRECTORS 2022 ATTENDANCE

Director	Area Represented	January	February	March	April	May	June	July	August	September	October	November	December
Public Officials													
Deborah Martinez A: Sharon Diaz	Department of Social Services	P	P	P	A	P	P	P	P		X	X	
David Hernandez <i>Secretary/Treasurer</i>	Madera Unified School District	P	P	P	P	P	P	X	P		P	X	
Leticia Gonzalez A: Robert Poythress	Madera County Board of Supervisors	P	P	P	P	P	P	X	P		P	X	
Steve Montes A: Artemio Villegas	Madera City Council	P	P	P	X	P	P	P	P		P	P	
Diana Palmer A: Kelly Smith	Chowchilla City Council	P	P	X	P	P	P	X	P		P	P	
Private Sector Officials													
Debi Bray	Madera Chamber of Commerce	P	P	P	X	P	P	P	P		P	P	
Alma Hernandez Trainice Lee (<i>Effective October 2022</i>)	Head Start Policy Council	X	X	P	X	P	P	X	P		P	P	
Donald Holley	Community Affairs	P	P	P	P	P	P	P	P		P	P	
Eric LiCalsi <i>Vice-Chairperson</i>	Attorney at Law	X	P	P	X	P	P	P	X	CANCELLED	X	P	CANCELLED
Vicki Bandy	Early Childhood Education & Development	X	X	P	X	X	P	X	X	CANCELLED	X	X	CANCELLED
Low-Income Target Area Officials													
Martha Garcia A: Joann Lorange	Central Madera/Alpha	X	P	P	P	P	X	P	P	MEETING	P	X	MEETING
Tyson Pogue <i>Chairperson</i>	Eastern Madera County	P	P	P	P	P	P	X	P	MEETING	P	X	MEETING
Richard Gutierrez	Eastside/Parksdale	P	P	P	P	X	P	P	P		P	X	
Molly Hernandez	Fairmead/Chowchilla	P	P	X	P	X	P	X	P		X	P	
Aurora Flores A: Octavio Pineda	Monroe/Washington	P	X	X	P	X	P	P	P		X	P	
<i>Total Directors</i>		11/15	12/15	12/15	10/15	11/15	14/15	8/15	13/15	0/0	10/15	8/15	0/0

P = Primary Present | A = Alternate Present | X = Absent

STAFFING CHANGES
November 1, 2022 - November 29, 2022
BOARD OF DIRECTORS

NON-HEAD START DEPARTMENTS					
NEW HIRES					
Identification Number	Position	Location	Effective Date	Hours	Justification
61285	Transitional Housing Case Worker	Yosemite - Victim Services	11/7/2022	80	Open Position
61381	Advocate III	Yosemite - Victim Services	11/6/2022	80	Open Position
61382	Homeless Outreach Worker	Gill - Community Services	11/28/2022	80	Open Position
SUBSTITUTES					
Identification Number	Position	Location	Effective Date	Hours	Justification
VOLUNTARY RESIGNATIONS					
Identification Number	Position	Location	Effective Date	Hours	Justification
61334	Program Assistant / Clerk Typist II	Gill - Alternative Payment Program / Resources and Referral	11/23/2022	80	Resignation
TERMINATION					
Identification Number	Position	Location	Effective Date	Hours	Justification
HEAD START DEPARTMENTS					
NEW HIRES					
Identification Number	Position	Location	Effective Date	Hours	Justification
60401	Maintenance Worker I	Pine - Head Start	11/21/2022	80	Open Position
SUBSTITUTES					
Identification Number	Position	Location	Effective Date	Hours	Justification
VOLUNTARY RESIGNATIONS					
Identification Number	Position	Location	Effective Date	Hours	Justification
60257	Instructional Aide III	Valley West - Madera Regional Head Start	11/9/2022	80	Resignation
60273	Master Teacher	Sierra Vista - Madera Migrant Head Start	11/10/2022	80	Resignation
61341	Instructional Aide I/Janitor	Mariposa - Madera Regional Head Start	11/18/2022	80	Resignation
TERMINATION					
Identification Number	Position	Location	Effective Date	Hours	Justification

STAFFING CHANGES
November 30, 2022 - January 3, 2023
BOARD OF DIRECTORS

NON-HEAD START DEPARTMENTS

NEW HIRES

Identification Number	Position	Location	Effective Date	Hours	Justification
61385	Provider Services Associate	Gill - Alternative Payment Program / Resources and Referral	12/7/2022	80	Open Position
61386	Program Assistant / Clerk Typist II	Gill - Human Resources	12/15/2022	40	Open Position

SUBSTITUTES

Identification Number	Position	Location	Effective Date	Hours	Justification
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VOLUNTARY RESIGNATIONS

Identification Number	Position	Location	Effective Date	Hours	Justification
60882	Specialty Advocate	Yosemite - Victim Services	12/9/2022	80	Resignation

TERMINATION

Identification Number	Position	Location	Effective Date	Hours	Justification
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HEAD START DEPARTMENTS

NEW HIRES

Identification Number	Position	Location	Effective Date	Hours	Justification
61384	Maintenance Worker I	Pine - Head Start	12/5/2022	80	Open Position

SUBSTITUTES

Identification Number	Position	Location	Effective Date	Hours	Justification
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VOLUNTARY RESIGNATIONS

Identification Number	Position	Location	Effective Date	Hours	Justification
61351	Master Teacher	Sierra Vista - Madera Migrant Head Start	12/2/2022	80	Resignation
61093	Teacher	Cottonwood - Madera Regional Head Start	12/23/2022	80	Resignation
61371	Advocate III	Pomona - Madera Migrant Head Start	12/9/2022	80	Resignation

TERMINATION

Identification Number	Position	Location	Effective Date	Hours	Justification
60809	Teacher	Orange Cove - Fresno Head Start	12/2/2022	80	Termination - Job Abandonment
61333	Site Supervisor/Teacher	North Fork - Madera Regional Head Start	12/9/2022	80	Termination - Failure to meet job qualifications

Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-IM-HS-22-09	2. Issuance Date: 11/07/2022
	3. Originating Office: Office of Head Start	
	4. Key Word: Enrollment Reduction; Slot Conversion; Change in Scope Requests	

INFORMATION MEMORANDUM

TO: All Head Start and Early Head Start Grant Recipients

SUBJECT: Enrollment Reductions and Conversion of Head Start Slots to Early Head Start Slots

INFORMATION:

The Head Start program is a national model in the field of early care and education (ECE) for providing high-quality services to children and families most in need. Head Start programs provide comprehensive services and promote progress in children’s early learning outcomes in under-resourced communities and support positive family outcomes.

The Office of Head Start (OHS) recognizes that community needs shift over time for various reasons. These reasons may include changes during and after disasters and public health crises, changes in the availability of community resources relied upon to provide program services, and shifts in geographical location of eligible children and families. [Section 640\(g\)\(3\)](#) of the Head Start Act (the Act) allows programs to propose a reduction to their funded enrollment to maintain quality of program services. Additionally, [Section 645\(a\)\(5\)](#) permits a program to convert Head Start slots to Early Head Start slots to better meet community needs. Similarly, Section 640(f)(2) of the Act allows programs to convert part-day slots to full-working day slots to meet community needs.

A request to reduce funded enrollment or convert Head Start slots to Early Head Start slots is considered a change in scope request and requires OHS prior approval. Recipients may submit a change in scope request through a continuation application or as a separate application amendment in the Head Start Enterprise System (HSES). Change in scope requests must be submitted a minimum of 90 days prior to the planned implementation date. This Information Memorandum (IM) provides additional guidance for the development and submission of these requests.

Enrollment reductions and conversions are permanent adjustments to funded enrollment. Therefore, the decision to request a reduction or conversion should be based on actual changes in the community and program adjustments necessary to maintain a high-quality program with qualified staff, supported by data and documented need, and not based on anticipated changes. It is important to consider community partnerships and resources in the service area, short and long-term goals, and program sustainability when considering a change in scope request.

Programs must demonstrate that a change in scope request is data-informed and explain how the requested changes will improve quality of services for children and families, better meet community needs, support staff, and promote a sustainable program.

What to Consider Before Requesting an Enrollment Reduction or Conversion

Prior to submitting an enrollment reduction or conversion request, recipients must consider, at a minimum, the following.

Community Assessment

Programs are required to conduct a community assessment at least once over the five-year grant period and review and update it on an annual basis to reflect any significant changes. When considering a change in scope request, it is essential to demonstrate how the proposed changes will best meet the needs of eligible children and families and consider strengths and resources of the community.

Annual Self-assessment, Program Improvement Plans, and Ongoing Oversight

As described in [45 CFR §1302.102\(a-b\)](#), programs must conduct an annual self-assessment to evaluate: progress in meeting established agency-determined program goals, compliance with the Head Start Program Performance Standards (HSPPS), and the effectiveness of professional development and family engagement systems for improving children's school readiness in alignment with the Head Start Early Learning Child Outcomes Framework. The data collected must be used for continuous improvement, including development and implementation of program improvement plans to strengthen any identified areas of need (45 CFR §1302.102(b-c)). Programs are also required to implement a system with procedures for the ongoing oversight of meeting program requirements in which data is collected to inform the process. Programs must use data from both the annual self-assessment and ongoing oversight, alongside other program data, to inform their program improvement plans.

Staffing and Training

Programs must consider the staffing and training needs for their proposed program design, including necessary compensation and staff supports to implement a sustainable high-quality program. A stable, healthy, highly skilled, and well-compensated workforce is vital to providing the highest quality of services to promote children's development and support families. Programs should consider the availability of qualified staff in their community and the types of training, education, compensation, and supports necessary to attract and retain staff. Further guidance on strategies to support the Head Start workforce can be found in [ACF-IM-HS-22-06 Strategies to Stabilize the Head Start Workforce](#). Programs are expected to use their data on staff, enrollment, and service delivery to inform changes to support a high-quality workforce while not reducing the quality of services for children and families.

Wage Comparability Study

Programs conduct [wage comparability studies](#) to evaluate and set fair compensation rates and support compliance with [Section 653](#) of the Act. Wage comparability studies compare the compensation rates of current Head Start employees and the pay scales for positions in the program to compensation paid for comparable services in the service area or other neighboring

areas, including salaries for ECE and elementary school staff. If requesting a change in scope for the purpose of freeing up funds to increase staff compensation, the program's request should be supported by findings from the wage comparability study or by current data on comparable wages in the community or documented challenges in filling vacancies that impact the program's ability to deliver high-quality services. Programs should focus on positions for which staffing challenges are most pressing and are impacting the program's ability to provide high-quality services to their funded enrollment. Research has shown ethnic and racial disparities in pay exist for the ECE field, so programs are encouraged to consider equity issues in pay and benefits for staff.

Service Delivery Model

When proposing changes to the existing service delivery model, it is critical the process is data-informed and draws upon information from community assessments, annual self-assessments, program improvement plans, ongoing oversight, wage comparability studies, enrollment, and other relevant internal and external data. Programs must carefully review data related to enrollment and recruitment of families, demographic changes in their community, the geography of poverty in the service area, and other factors presenting challenges in meeting community needs or providing high-quality program services. Programs should then review their proposed program design to make sure any requested changes to services and resources are aligned to meet the needs of the children and families in their community and address the underlying issues causing identified challenges.

Service duration should also be considered, as research supports the importance of longer hours of high-quality education and development services in achieving meaningful child outcomes and preparing children for success in school. Programs operating for longer hours may also better support parents' education, job training, and employment opportunities. Programs that received funding to increase service duration in fiscal years 2016 or 2018 must demonstrate they are not eliminating, converting, or reducing the duration of services to enrollment slots supported by duration funding. As a reminder, Head Start center-based programs are required to provide at least 1,020 annual hours of service over a period of at least eight months per year for at least 45% of their center-based enrollment. Family child care and Early Head Start center-based programs are required to provide at least 1,380 annual hours of service for 100% of their enrollment slots. These requirements are found in the HSPPS at [Program Structure, 45 CFR §1302 Subpart B](#).

Administrative and Supervisory Staff Structure

Programs should carefully assess how proposed changes to the program design will impact the administrative and supervisory structure. Depending on the proposed change and overall size of the organization, positions that do not provide direct classroom services may present opportunities to either eliminate or combine other positions with minimal impact on program quality and operations. Programs should also review the reasonableness of the percentage of each administrative staff's compensation which is being charged to the grant and be sure that the percentage is consistent with the amount of time that individual is engaged in Head Start or Early Head Start matters.

Recipients with indirect cost rates need to make sure Head Start and Early Head Start programs are fully benefiting from any costs charged, using these rates, to the grant. As a reminder, complying with the 15% administrative cost limitation does not, in and of itself, mean there are not administrative costs which can be reduced. If proposing salary adjustments for administrative or supervisory staff, please include a justification and listing of the annual salaries and amount charged to the grant.

Equity

Programs are encouraged to carefully consider how the outcomes of the proposed request will affect different demographics. This includes historically marginalized populations, such as Black, Latino, Indigenous and Native American, Asian Americans and Pacific Islanders, and other people of color; children experiencing homelessness; children in foster or kinship care; children with disabilities; and children who are dual language learners. In addition, programs should consider whether the proposed program design will improve or exacerbate existing disparities and how the proposed program design will be perceived by different populations within their service area. Where possible, programs are encouraged to include in the decision-making process those who will be affected by changes to the program.

Ongoing Budget

When considering a change in scope request, programs should first consider their vision and goals for services and construct a budget accordingly. Then, the grant recipient should evaluate their existing program design and enrollment to determine what necessary program and budgetary adjustments are needed to achieve that vision. Considerations of the program's anticipated costs for annual operations, program options, staffing and ratio requirements, as well as differences in equipment and supplies, should be assessed. Staffing ratios must ensure compliance with the HSPPS. For staffing positions that do not have mandated ratios, please include the rationale used to determine the full-time equivalents needed for such positions. In addition, a detailed budget narrative justification for changes within and between each object class category is required. As always, proposed expenses will be evaluated for reasonableness and allowability and how they support high-quality services.

How to Submit a Change in Scope Request

Change in scope requests must be submitted as part of a continuation application or as a separate change in scope application amendment in HSES, at minimum, 90 days prior to the planned implementation date. However, programs are strongly encouraged to work closely with their Regional Office throughout the planning and development of the request. This will make sure the proposal and application meet all the requirements prior to official submission of the request.

All change in scope requests must include complete program schedules, application narratives, and detailed budget narratives. Change in scope requests must demonstrate the proposed program design will deliver the full range of services consistent with [45 CFR §1302.20\(b\)](#). In addition, the requested program design must effectively support the appropriate development and progress in children's early learning outcomes as outlined in [Education and Child Development Program Services, 45 CFR §1302 Subpart C](#). Program and budget narratives for Head Start to Early Head Start conversions must address all items outlined in 45 CFR §1302.20(c) and the

Head Start Grant Application Instructions. Governing body or Tribal Council and Policy Council approvals are required prior to submitting a change in scope request. All change in scope requests are subject to approval by OHS. Additional information outlining critical questions and data to consider as part of the planning and development for both enrollment reduction and conversion requests is detailed in the [Enrollment Reduction and Conversion Appendix](#).

If you have any questions regarding this IM, please contact your regional office. Thank you for the work you do on behalf of children and families.

Sincerely,

/ Katie Hamm /

Katie Hamm
Acting Director
Office of Head Start

VOLUNTEERS NEEDED!



2023 FRESNO MADERA HOMELESS POINT-IN-TIME COUNT

HERE'S HOW YOU CAN HELP!

STEP 1: REGISTER

FRESNO:

<http://bit.ly/fresnopit2023>

MADERA:

<http://bit.ly/maderapit2023>

STEP 2: ATTEND A MANDATORY TRAINING

MADERA:

TUESDAY,
JANUARY 17TH

1:30 PM - 3:30 PM

CAPMC HS CONF. ROOM

675 SOUTH PINE ST. #105
MADERA, CA 93637

FRESNO:

THURSDAY,
JANUARY 19TH

2 PM - 4 PM **OR**
6 PM - 8 PM

NIELSEN CENTER

3110 W NIELSEN AVE
FRESNO, CA 93706

FRESNO:

SATURDAY,
JANUARY 21ST

10 AM - 12 PM

NIELSEN CENTER

3110 W NIELSEN AVE
FRESNO, CA 93706

STEP 3: VOLUNTEER

HEADQUARTERS

TALLY COUNT

SURVEY DAY 1

SURVEY DAY 2

FRESNO:

CROSSROADS VILLAGE
3737 N BLACKSTONE

TUESDAY,
JANUARY 24TH
5 PM - 12 AM

WEDNESDAY,
JANUARY 25TH
5 PM - 12 AM

THURSDAY,
JANUARY 26TH
7 AM - 4 PM

MADERA:

CAPMC
1225 GILL AVE

TUESDAY,
JANUARY 24TH
5:30 PM - 12 AM

WEDNESDAY,
JANUARY 25TH
7 AM - 3 PM

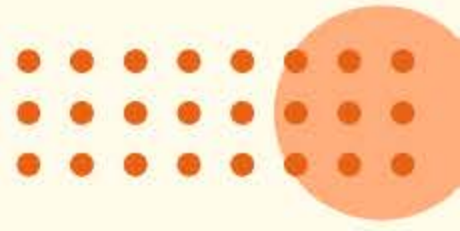
THURSDAY,
JANUARY 26TH
7 AM - 3 PM

VOLUNTEER CONTACT: MICHAEL MYGIND
(559) 348-7835 OR MARKETING@WESTCARE.COM

Human Trafficking Awareness Day January 11th

Wear blue to show solidarity and
raise awareness.





START THE
CONVERSATION ON
HEALTHY
& UNHEALTHY
RELATIONSHIPS

***FEB. 7TH
WEAR ORANGE
FOR TEEN
DATING
VIOLENCE
AWARENESS
DAY***



Cristal Sanchez

From: Department of Grants Management <mail@grantapplication.com>
Sent: Sunday, January 1, 2023 4:56 PM
To: Cristal Sanchez
Subject: NCA 2023 Grant Award Notification

[EXTERNAL EMAIL] ATTENTION: This email originated from outside the organization. Please be cautious when opening any links or attachments in this email if you are sure this email comes from a known sender and know the content is safe.

Community Action Partnership of Madera County
1225 Gill Avenue
Madera, California 93637

Dear Community Action Partnership of Madera County:

Congratulations! The National Children's Alliance (NCA) is pleased to inform you that Community Action Partnership of Madera County has been selected to receive a 2023 Program Improvement - Meeting National Standards grant from NCA for the awarded amount of \$50,000.00.

This grant is offered through collaboration between the Office of Juvenile Justice and Delinquency Prevention (OJJDP) and NCA, thereby making it subject to specified federal regulations.

General Information

Federal Award: OJJDP Victims of Child Abuse (VOCA) Children's Advocacy Centers National Subgrants Program Federal Award Identification Number (FAIN): 15PJDP-21-GK-02759-JJVO Catalog of Financial Domestic Assistance (CFDA) #: 16.758 Grant Award Period: January 1, 2023 - December 31, 2023

Please expect further correspondence regarding the Cooperative Agreement that will need to be signed and submitted back to NCA. The Cooperative Agreement email will also include your Grant Award Identification Number (AIN).

Please follow this link <https://www.nationalchildrensalliance.org/information-for-grantees-2023/> to access the 2023 Electronic Grantee Handbook, containing information about the grant requirements. Please use the password 2023grants.

Please be advised that your award budget has passed NCA review, staff will be contacting you with any contingency items. Please hold off spending until you receive a copy of your approved budget from your assigned Program Associate. Next, NCA staff will be reviewing the Grantee Application Pre-Award Checklist and any further deliberations will be addressed during the first scheduled programmatic call.

Please expect further correspondence regarding your application from your assigned Program Associate.

Once again, congratulations!

Jennifer Felice
Acting Director, Grants Management
National Children's Alliance