

TABLE OF CONTENTS

- I. INTRODUCTORY LETTER FROM THE EXECUTIVE DIRECTOR3**

- II. REPORTING POLICY - PROGRAM AND GENERAL**
 - AUDIT REQUIREMENTpage 4
 - CLIENT CONSENT FOR PARTICIPATION8
 - COMPUTER SPECIFICATIONS (RECOMMENDED) 10
 - CONFIDENTIALITY POLICY..... 12
 - CORRECTIVE ACTION PLAN (CAP) AND MONTHLY REPORTING..... 14
 - CORRESPONDENCE AND REPORTING SCHEDULES 19
 - DOCUMENTATION AND RECORD KEEPING. 23
 - FOOD POLICY..... 24
 - LEAD AGENCY RESPONSIBILITIES 28
 - MANDATORY REPORTING PROCEDURES FOR THE PROTECTION
OF CLIENTS 30
 - MEDIA RELATIONS 31
 - MISCELLANEOUS 33
 - MONITORING AND COMPLIANCE 34
 - ORGANIZATIONAL CHARTS, JOB DESCRIPTIONS AND STAFF
QUALIFICATIONS 36
 - PENALTIES FOR SUBMITTAL OF LATE REPORTS AND RESPONSES..... 37
 - REQUEST OF FUNDS OUTSIDE OF USUAL FUNDING PROCESSES 41

III. REPORTING POLICY - FISCAL POLICIES

- BUDGET REVISIONS GENERAL..... 45
- CAPITAL EXPENDITURE/INVENTORY 51
- ITEMIZED BUDGET EXPENDITURE REPORT 52
- ITEMIZED BUDGET EXPENDITURE REPORT AGREEMENT COMPLIANCE 54
- RECOVERY OF OVERPAYMENT 55
- ROLLOVER POLICY 56
- UNALLOWABLE EXPENSES 58

IV. GUIDELINES FOR COMPLETING REPORTS/FORMS

PROGRAM REPORT PACKET:

- COVER SHEET 59
- MONTHLY/QUARTERLY/SEMI-ANNUAL PROGRESS REPORT POLICY.....60
- QUARTERLY OVERALL PROJECT NARRATIVE.....62

OTHER REPORTING FORMS:

- CONTACT HIERARCHY INFORMATION FORM 63
- SCOPE OF WORK REVISION FORM..... 65

FISCAL REPORT PACKET:

- INVENTORY REPORT (FORM I) 66
- ITEMIZATION BUDGET EXPENDITURE REPORT 67
- PERSONNEL/POSITION ALLOCATION TRACKER FORM..... 69

OTHER FISCAL REPORTING FORMS:

- BUDGET REVISION JUSTIFICATION NARRATIVE 70
- BUDGET REVISION REQUEST FORM..... 71

V. GLOSSARY 74

First 5 San Joaquin	Policies & Procedures Manual	Revision Date: May 2008
---------------------	---	-------------------------

Dear Contractor,

Congratulations on being a part of a community effort that will have a long-term impact on the lives of San Joaquin County's youngest children and their families.

First 5 San Joaquin is excited to share in this endeavor as our partnership has been formed to enhance the health and early growth experiences of children ages prenatal to five years (and their caregivers) to provide better opportunities to succeed in life. The hard work of every individual that has made this collaboration possible is greatly appreciated.

In an ongoing effort to assist with the implementation and administration of quality programs, and promote effective communication, this updated version of the Policies and Procedures Manual has been provided for program and fiscal use. Enclosed please find vital information on program and fiscal reporting requirements, general compliance guidelines, as well as required forms.

First 5 San Joaquin is committed to doing everything possible to help programs succeed in reaching desired goals. Please do not hesitate to direct any questions that may arise regarding the enclosed information to the assigned program or fiscal staff.

If an error/omission is found in the First 5 San Joaquin Policies and Procedures Manual, please bring it to my attention so that we can revise the Manual and keep it up-to-date.

Sincerely,

Lani Schiff-Ross
Executive Director

AUDIT REQUIREMENT

POLICY: Each Contractor is required to maintain books, records, and documents and other evidence sufficient to reflect properly the amount, receipt and disposition of all First 5 funds. This evidence must allow the tracing of First 5 funds from receipt to a level of expenditure adequate to ensure that the funds were expended in a lawful manner and within the scope set forth in the agreement.

The Contractor is required to submit an annual audit to First 5 as outlined below.

- PROCEDURE:**
1. Methods used by Contractor to track and report costs must conform to Generally Accepted Accounting Principles (GAAP).
 2. Contractors are required to submit a copy of their annual financial audit or audits that include(s) receipt or expenditure of any Commission funds. First 5 may, at its own discretion, require copies of other financial documents including, but not limited to, the Contractor's subsequent annual audits.
 3. If a Contractor's audit covers a fiscal year that does not correlate with the First 5 funding period, the audit will be acceptable, provided it includes sampling from within the funding period. (See item number 5 below)
 4. The audit must be conducted by an independent auditor and meet auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States.
 5. If a Contractor is required to have an audit performed in accordance with the Single Audit Act and Office of Management and Budget (OMB) Circular A-133, or already otherwise conducts an agency-wide audit, the independent auditor must include this program as part of the testing in order for the audit to be accepted by First 5. This should be specified in the audit engagement letter. Although the programs tested under these provisions are selected on a risk-based approach, and for Federal Government purposes, First 5 requires that at least a representative number of transactions be selected for testing

from the First 5 grant/contracted funds. The number of transactions selected could be based on a statistical sampling method, materiality levels and/or on the auditor's judgment as long as the auditor determines that the expenditures made are appropriate under the guidelines of the agreement.

The audit must be completed and submitted to First 5 within 90 days of the Contractor's fiscal year-end. If a Contractor's audit covers a fiscal year that does not correlate with the First 5 funding period, the audit will be acceptable, provided it includes sampling from within the funding period. First 5 may agree to extend this deadline upon written request if providing the required audit within this time period represents an unreasonable hardship for the Contractor.

6. If the Contractor is not required to have an audit performed in accordance with the Single Audit Act and OMB Circular A-133, or is not otherwise already audited, then the Contractor is required to submit a program specific audit to First 5. Such an audit must include a full review of revenues and expenditures, including the identification of eligible, allowable, and claimable costs as well as the identification of any questionable costs.

The audit must be submitted to First 5 within 90 days of the programs year-end. If providing the required audit within this time period represents an unreasonable hardship for the Contractor, First 5 may agree to extend this deadline upon written request.

7. Subject to contract negotiations, Contractors may budget for and include costs associated with completion of an annual audit.
8. First 5 at its own discretion reserves the right to require a program specific audit to address any fiscal concerns, and for which, also subject to First 5's discretion, the Contractor shall be required to bear all costs.
9. Both First 5 and the Contractor acknowledge that the conditions of agreement may be suspended or terminated until all audit procedures and requirements as stated in this policy have been completed to the review and satisfaction of First 5.
10. The Contractor shall bear all costs in connection with, or resulting from, any audit and/or inspections that result in the

First 5 San Joaquin	Policies & Procedures Manual	Revision Date: May 2008
---------------------	------------------------------	-------------------------

payment/repayment of an expenditure disallowed by First 5, County, or State, including any assessed interest and penalties.

REQUIRED DOCUMENTS:

At a minimum, the audit must provide the following reports First 5.

1. Financial statement - This statement includes 1) A balance sheet of assets and liabilities; 2) A statement, which includes all revenues received, including but not restricted to funds received from First 5, interest accrued; and 3) expenditures and encumbrances classified by type and program. The information on program expenditures may be included in either the financial statement or audited supplementary information. Notes to the financial statement should include the auditor's opinion of the financial report, and the identification of any findings related to the use of funds.
2. Report on compliance from auditor - The auditor should include comments regarding the agencies compliance with laws, regulations, and requirements affecting the program's management of funds received by First 5; state laws and regulations that affect the use, reporting and auditing of fiscal information with the exception of the supplant requirement. A statement specifying that Commission funds have been used only to supplement, but not to supplant, existing programs must be included.
3. Report on internal controls from auditor - The auditor should include comments regarding the agencies establishment of policies and procedures related to the accounting records and processes for receipt, deposit, and disbursement of all funds disbursed by First 5.

The report on compliance and report on internal controls may be included in one letter with both pieces of information.

OTHER ITEMS THAT MAY BE INCLUDED IN THE AUDIT:

The following recommendations will assist First 5 to effectively manage funds, and may be included in the audit.

1. A management letter describing the evaluation of internal controls - The auditor should evaluate the procedures and policies established to ensure that funds are expended according to the stated purpose. The auditor should include a description of the scope of the audit in obtaining an understanding of the internal control structure and in assessing the control risk.
2. Description of statements covered and the period covered.

3. An opinion from the auditor as to whether all generally required audit scope materials were available for review and were satisfactory. If an unqualified opinion cannot be expressed, state the nature of the qualification, reservation or exception.
4. A management letter describing immaterial instances of non-compliance and/or matters involving internal control.

CLIENT CONSENT FOR PARTICIPATION (UPDATED 12/06)

- POLICY:**
1. Each Contractor, if applicable, must have a completed Client Consent Form, signed by the appropriate persons, stating the agreement to voluntarily participate in the Contractor's activities and to receive needed services. The form is to be retained by the Contractor in the client's record.
 2. Each Contractor will maintain confidentiality for clients and client records. Further, if sharing client information on a limited basis is required, the Contractor will comply with the law in restricting access to client records, except as prescribed by law.
 3. The consent form is available in English and Spanish.
- PROCEDURE:**
1. Each Contractor will have a signed and dated Client Consent Form in the client's record.
 2. The completed Client Consent Form must:
 - State the client's name.
 - Be signed and dated, by the client
 - State exactly who will have access to the client's information.
 - Include the following text:

CLIENT CONSENT FORM

The following text is required for the Client Consent Form, to be printed on Lead agency letterhead and signed by the client:

I understand that First 5 has entered into a Standard Agreement with the *Lead Agency Name* and that the services provided under that Agreement may include the care I receive from *Lead Agency Name*.

Confidentiality Policy

The Children and Families Act of 1998 in the Health and Safety Code Section 130140.1 (e) (1) provides:
(e) (1) Individually identifiable physical or mental health information, substance abuse information, child care or education information, personnel or employment information, financial information, criminal justice information, or demographic information, regarding a child or child's parent, legal guardian, or other family member, that is provided to the commission by parent, legal guardian, family member, health care provider, health plan, public health authority, school, law enforcement agency, social services agency, probation agency or any other source, shall be considered confidential, and may be disclosed only to person, agency or entity that receives funding from the commission, by way of a grant award or contract or as a service provider for the

provision of early childhood services, and only to the extent necessary to the provision of services, unless further disclosure is authorized by a written consent of the parent or legal guardian, or where disclosure is authorized by a written consent of the parent or legal guardian, or where disclosure is required by state or federal law.

(2) Confidential information identified in accordance with this section shall not be subject to disclosure under the California Public Records Act (Chapter 3.5 (commencing with Section 6250 of Division 7 of Title 1 of Government Code).

Any violation of The Confidentiality Policy that involves Clients confidentiality information and records may be grounds for contract termination and may expose the violator to civic or criminal penalties. I understand that all services provided will remain confidential, and in the situations where confidentiality cannot be honored, I have been informed of those situations.

I agree to participate in services funded by First 5.

Client Signature

Date

Program

COMPUTER SPECIFICIATIONS (RECOMMENDED) (UPDATED MARCH 2008)

It is important for organizations to have adequate computer capacity to carry out projects in this program as well as participate in First 5 evaluation activities. Organizations receiving First 5 funding are encouraged to have computers that meet the minimum following standards:

Desktop Recommendation:

- Processor: Intel Core 2 Duo 2.33 GHz (E6550)
- Random Access Memory (RAM): 2 GB or greater
- Hard Drive Space: 160 Gigabyte SATA 7200 RPM Hard Drive
- CD Drive
- 48X DVD-ROM Drive
- Keyboard and Optical Mouse
- Sound Card and Speakers
- 10/100/1000 Ethernet Network Interface Card
- Installation with Data migration and disk image
- 4-Year On-Site Warranty
- Display: 19" LCD Flat Panel Color Display
- Operating System: Windows XP or or Vista Professional
- Application Suite: Microsoft® Office 2003 or greater
- Internet Browser: Microsoft® Internet Explorer 5.0 or greater with 128-bit encryption
- Internet Connection: Dedicated high speed connection via LAN, Cable Modem, DSL, Frame Relay, or T1

Laptop Recommendation:

- Processor: Intel® Core™ 2 Duo T7250 (1.8 GHz 800MHz 4MBL2) Random Access Memory (RAM): 1 GB on single DIMM or greater
- Hard Disk Space: 120 GB 7200 RPM Encrypted Hard Drive
- Modular 8-24-24-24X CDRW/DVD Combo Drive
- Full Size Keyboard

- Pointing Device
- 10/100 Ethernet Network Interface Card
- Integrated Sound, Stereo Speakers
- 9-cell Battery
- Bio Security
- 4-Year Warranty
- Display: Color 15.4" XGA TFT Active Matrix Screen
- Operating System: Windows XP or Vista Professional
- Application Suite: Microsoft® Office 2003 or greater
- Internet Browser: Microsoft® Internet Explorer 5.0 or greater with 128-bit encryption
- Internet Connection: Dedicated high speed connection via LAN, Cable Modem, DSL, Frame Relay, or T1

CONFIDENTIALITY POLICY

OVERVIEW

First 5 San Joaquin (First 5) funds a range of services for young children, families with young children, and providers who work with them. First 5's vision is that San Joaquin County's young children will be healthy, ready to learn, and supported in safe, nurturing families and communities.

To demonstrate intended outcomes, Contractors providing services are required to report the number of people served. They are also required to collect and report information about service users and how they have benefited over time. First 5 uses this information to evaluate the rate of progress toward stated goals, to demonstrate the effectiveness of programs and services, and to identify opportunities for improvement, accountability, and learning.

For the purpose of evaluation and in order to document their work and accomplishments, Contractors are required to file reports that may include client data. Sharing client data, even for limited purposes, requires that specific measures and practices be followed to preserve the confidentiality of client information.

First 5's Contractors may be required to adhere to the confidentiality responsibilities described below. The responsibilities may include measures legally required in accordance with the Health Insurance Portability and Accountability Act of 1996 (HIPAA) regulations. These procedures, if applicable, will be reviewed at the Contractor's site visit.

Maintaining the privacy of personally identifiable data about clients and their families requires clear policies to restrict who has access to data and how the data are used. This document describes the responsibilities First 5 requires of its Contractors providing direct client services. First 5 may also assign specific report requirements using forms and/or online databases, which will be accompanied by any necessary training or instructions about additional confidentiality procedures.

MANAGEMENT RESPONSIBILITIES

- Review existing agency privacy standards to ensure compliance with all funding sources.**

All Contractors and members of their staff, who are responsible for client information, must protect the privacy of clients, in conversations, in handwritten, typed, or printed documents, or in electronic form. Agencies funded by First 5 that provide direct client services are required to develop and maintain procedures that prohibit access to client data by anyone not authorized to use such data.

WRITTEN PROCEDURES

- Develop a written confidentiality policy**

Each Contractor must have a written confidentiality policy that

- Identifies staff authorized to view, enter, or change personally identifiable client data,
- Defines a legitimate interest to access confidential records, and
- States the procedures needed to ensure that all records are updated when changes are made.

CLIENT'S RIGHTS

- Adopt First 5's consent form
(Refer to Client Consent for Participation Policy)**

Clients may be asked for informed authorization to collect and share information among authorized programs. A client's determination not to authorize collection and sharing of information cannot be grounds for refusing service. Services will be provided whether or not a family consents to provide or share information. Clients may end their consent at any time by requesting to remove information from existing computer files (if applicable) and paper files. Any withdrawal of consent will not be grounds for exclusion from services. A copy of the signed consent form must be kept in the agency's client file.

CORRECTIVE ACTION PLAN (CAP) AND MONTHLY REPORTING

Revised May 2008

The purpose of this policy is to set forth consistent standards in monitoring First 5 program agreements. Monthly Reporting and Corrective Action Plans are administrative procedures used to promote success of all programs, and to communicate the expectations and the consequences of not meeting program goals. Unless otherwise stated, Monthly Reporting and CAP's will be implemented for a period of 90 days, to be reviewed at the end of each 90 day period.

Definition of Corrective Action Plan (CAP)

Generally used for programs having provided service for one full year, a CAP is a plan that is submitted, accepted and approved by First 5, and then adhered to by a program to achieve specific quarterly targets. CAPs include monthly narrative reports on each underachieving milestone as well as required back-up documentation to demonstrate monthly progress. The CAP also provides an opportunity to reevaluate when a strategy needs to be eliminated or adjusted, and may impact the program budget.

For each quarterly, a program is evaluated on the achievement of annual target quantities as described in the milestones of the scope of work. Milestones are evaluated on a prorated basis, based on the number of months/quarters reported (Example: at the ninth month of the year {9/12}, it would be expected that 75% of the goal is achieved). In addition to proration by the reporting periods, each milestone is considered accomplished if the goal quantity is achieved for the periods reported.

One Quarter	=	21%
Two Quarters	=	43%
Three Quarters	=	64%
Four Quarters	=	100% (To be in full compliance with Agreement)

Cause for Corrective Action

At any time during the term of the Agreement, an existing or new program may go directly on a CAP for the following reasons:

1. Due diligence has not been demonstrated in the performance of the agreement and program is in jeopardy of being terminated;
2. There is misrepresentation of work completed;
3. There is lack of program oversight;
4. Work performed is not in conformance with the Scope of Work (SOW).

First 5 San Joaquin	Policies & Procedures Manual	Revision Date: May 2008
---------------------	------------------------------	-------------------------

An existing program will be put on a CAP for the following reasons:

1. It has not met the 85% of any prorated milestones, or, after four quarters, for multi-year contracts, a program is not at 100%, without cause.
2. A strategy has not yet been implemented (often used for the School Readiness Programs, but not limited to this area. For example, teaching permits are not in place or up to date; a curriculum has not been implemented, etc.);
3. A vacancy has occurred for a staff providing services that impacts a milestone for 3 months or more.

Corrective Action Alternatives

If applicable, programs being put on a CAP may:

1. Submit a clarification that indicates the milestone will be reached within the current reporting period (quarter).
2. Submit a Scope of Work Revision (see Allowable Scope of Work Revisions).

Allowable Scope of Work Revisions

Allowable Scope of Work revisions include the following situations:

1. A subcontractor's services were terminated;
2. An agency's selected approaches and strategies do not meet the needs of the selected target population;
3. The revision enhances a current strategy shown to be effective;
4. The revision coincides with an approved budget revision;
5. Extenuating circumstances have occurred;
6. The revision is submitted during the annual review process.

Unallowable Scope of Work revisions include the following situations:

1. an agency has not been able to hire in a timely manner (in accordance with the scope of work) to provide the services
2. an agency has not been able to reach targeted numbers due to insufficient outreach efforts to provide the services

Options for Existing Programs

If a program is funded for multiple years or has the potential of being renewed another year, options include: not renewing, or reduction of services and funding related to unmet milestones. Termination at the annual review, or at any time during the agreement period may be recommended. It can be recommended to First 5 San Joaquin, by the lead agency, that the program be transferred to another agency (i.e. one of the subcontractors or an agency providing similar services).

The recommendation to the Commission whether to transfer a program, terminate a program, or release a Request for Proposal will be made by First 5 staff based on providing continuity of services for clients, the Strategic Plan and community needs.

First 5 San Joaquin	Policies & Procedures Manual	Revision Date: May 2008
---------------------	------------------------------	-------------------------

Corrective Action Plan (CAP) Procedures

For existing programs (any funded program subsequent to year one), at each Quarterly Progress Report and site visit, the Contracts Analyst (CA) will review for target quantity achievement. If the program is not meeting 85% of any prorated milestones, the CA will inform program (in writing) that prorated goals are not being met. The program will be placed on a Corrective Action Plan.

For programs being placed on a CAP, the program will be informed in writing via the Quarterly Progress Report, Site Visit Response Letter or other letter with a copy to the Agreement Signer or the "next level up" per the Contact Hierarchy when the Primary Contact is also the Agreement Signer. This response will include the following language, "Agreement funding is contingent on full compliance of agreement. If further action is needed, further action may be taken, up to and including recommendation for termination of agreement."

Attachments will include the Program Progress Update Form and the Corrective Action Plan Form. Using the CAP form, the CA will fill in the section marked "Issue" and "Implementation date" and send to the agency. The agency will complete the "Actions" and "Resolution Dates" and submit to the CA for approval within two weeks. The CA will finalize the CAP return it to the Primary Contact to be implemented for ninety days, or until further notice.

The timelines for reporting (due dates) will be provided to programs in writing (due the last day of the month following the month reported on). The CAP covers only the milestones not being achieved. CAP reports may require additional back-up to be submitted.

The CAP report may be submitted via email to sjckids@sjgov.org with a copy to the assigned CA. First 5 staff will respond, in writing (e-mail), with a confirmation, the day it was received. Should the contractor not receive a response by 5:00 pm the same day, the contractor should contact the main office at (209) 953-5437.

The CA will review the CAP report and respond via email to the Primary Contact to confirm that the report has been reviewed and no further clarification is needed. If clarification is needed, the CA will request additional information using the Report Receipt form.

Role of Evaluation Committee

All programs on Monthly Reporting and CAP will be provided in a list identifying start/end dates to the Evaluation Committee. The agencies on Monthly Reporting or CAP will be notified that their agency is listed on the agenda. Unless the Evaluation

Committee directs the Executive Director to agendaize a program for the Commission meeting, the agency will not be placed on the Commission meeting agenda. Programs that continue to demonstrate insufficient milestone achievement may be agendaized for discussion at the Evaluation Committee. The Commission will have copies of the Evaluation Committee summaries and, per the rules of the Brown Act, may pull the Committee report for discussion.

Definition of Monthly Reporting

Generally used for new programs in the first year, monthly reporting consists of narrative reports on each milestone that demonstrates a rate of achievement under 85% of the quarterly target.

After the Initial Site Visit or any Quarterly Progress Report review, a new program will be put on Monthly Reporting if it is not meeting 85% of any prorated milestones or work is not in conformance with Scope of Work, without cause. The program may remain on Monthly Reporting if adequate goals are not being met, yet progress is being demonstrated.

The new program may be put on Monthly Reporting after the first quarterly review for the following reasons:

1. It has not met the 85% of 25% =21% of any prorated milestone;
2. A strategy has not yet been implemented (often used for the School Readiness Programs, but not limited to this area);
3. A vacancy has occurred for a staff providing services that impacts a milestone.

Options for New Programs

If sufficient progress has not been demonstrated by the end of year one, (100% milestone achievement, without cause) the program will start year two on a CAP (see CAP procedures).

Monthly Reporting Procedures

For new programs being placed on Monthly Reporting, the Site Visit response letter or the Quarterly Progress Report receipt will be accompanied by the Program Progress Update form and will be copied to the Agreement Signer or the "next level up" per the Contact Hierarchy when the Primary Contact is also the Agreement Signer. This response will include the following language, "Agreement funding is contingent on full compliance of agreement. If further action is needed, further action may be taken, up to and including recommendation for termination of agreement."

First 5 San Joaquin	Policies & Procedures Manual	Revision Date: May 2008
----------------------------	---	----------------------------

The timelines for reporting (due dates) will be provided to programs in writing (due by 5:00 p.m. on the last day of the month following the month reported on). The Monthly Report covers only the milestones not being achieved.

The Monthly Report may be submitted via email to sjkids@sjgov.org with a copy to the assigned CA. First 5 staff will respond, in writing (e-mail), with confirmation of receipt, the day it was received. Should the contractor not receive a response by 5:00 pm the same day, they should contact the main office at (209) 953-5437.

The CA will review the Monthly Report and respond via email to the Primary Contact to confirm that the Report has been reviewed and no further clarification is needed. If clarification is needed, the CA will request additional information using the Report Receipt form.

CORRESPONDENCE AND REPORTING SCHEDULES

POLICY: All correspondence and reports to First 5 require reference, by the Contractor, of the agreement number and program or fiscal contact assigned to agreement.

PROCEDURE: Correspondence and reports submitted to First 5 regarding contract activities or issues must include the Contractor’s Name; Program Name; Agreement Number; Agreement Period; Reporting Period/Inclusive Months; and Assigned Program/Fiscal contact.

Contractor’s Name:	Your Agency/Organization/Company name
Program Name:	Your name for the program in your application or proposal
Agreement Number:	The alpha numeric code on the top of your contract A-XX-XXX
Agreement Period:	Begin date and end date of the contract
Reporting Period/Inclusive Months:	Begin and end (month/year) of the period covered by the report
Assigned Contracts Analyst/Fiscal Staff:	Name of First 5’s staff member who contacts you about the project or program

MONTHLY/QUARTERLY REPORTING SCHEDULES AND REPORT CONTENT

Period	Reporting Period	<u>Monthly FISCAL</u> ¹ Reporting Due Dates	<u>Quarterly FISCAL</u> ² Reporting Due Dates	<u>Quarterly PROGRAM</u> ³ NARRATIVE Due Dates	<u>Semi-Annual PROGRAM</u> ⁴ Reporting Due Dates
1					
2					
3					
4					

First 5 San Joaquin	Policies & Procedures Manual	Revision Date: May 2008
---------------------	------------------------------	-------------------------

¹ Monthly Fiscal Reporting

Agencies/Organizations that have elected monthly expenditure reimbursements are required to submit an Itemized Budget Expense Report (IBER) and all required backup documentation, on a monthly basis, on the last day of the month (except when the last day falls on a weekend or holiday, then it is the next business day) following the report month.

NOTE: For the first fiscal reporting cycle of the agreement year, all Contractors are required to submit the following:

- *Personnel/Position Allocation Tracker Form (Leads and Sub-Contractors)*
- *Indirect Cost Rate Plan*
- *Agreements/Memorandums of Understanding (MOUs) with Sub-Contractors (where applicable)*
- *Fiscal System Affidavit*
- *Backup Documentation Affidavit*

Updates to these forms must be submitted with the fiscal reports for the reporting period in which any changes occurred. Report forms and instructions are contained in the Contractor's Manual.

² Quarterly Fiscal Reporting

Agencies/Organizations who have elected quarterly expenditure reimbursements are required to submit an Itemized Budget Expense Report (IBER) and all required backup documentation, on a quarterly basis, on the last day of the month (except when the last day falls on a weekend or holiday, then it is the next business day) following the report quarter.

NOTE: For the first fiscal reporting cycle of the agreement year, all Contractors are required to submit the following:

- *Personnel/Position Allocation Tracker Form (leads and Sub-Contractors)*
- *Indirect Cost Rate Plan*
- *Agreements/Memorandums of Understanding (MOUs) with Sub-Contractors (where applicable)*
- *Fiscal System Affidavit*
- *Backup Documentation Affidavit*

Updates to these forms must be submitted with the fiscal reports for the reporting period in which any changes occurred. Report forms and instructions are contained in the Contractor's Manual.

³ Quarterly Program Reporting

All Contractors are required to submit a Quarterly Project Narrative Report. The required report forms and accompanying instructions are included in the Contractor's Manual.

All Contractors receiving a Mini-Grant (Childcare and Pilot) are required to submit a Quarterly Project Narrative Report including:

- ❑ A signed Cover Sheet and
- ❑ A Mini-Grant Project Progress Report
- ❑ If appropriate, backup documentation that supports the content of the Mini-Grant Progress Report

All Contractors (except Mini-Grant recipients as noted above) are required to submit a Quarterly Report with various documents that can be grouped into four components for purposes of explanation: Narrative, Cover Sheet, Scope of Work Reporting Form, and Evaluation Data.

- Narrative includes up to a two-page overview of the quarter.
- Signed Cover Sheet is signed by the lead agency's program/fiscal reports signer and lists documents that may be submitted for review.
- Scope of Work Reporting Form tracks the progress on a series of major activities or milestones that are performance measures delineated in the agreement. It is completed by providing information in the specific quarter of the Scope of Work Reporting Form, provided by First 5 in an electronic format. This is to be submitted as a hard copy.
- Evaluation Data includes one or more reports assigned by First 5. The purpose of the assigned reports are to document program impact and accountability, and specific reports are assigned according to program-specific activities, evaluation requirements of First 5 California and other collaborating agencies, and other reasons. The information is documented in the scope of work (under evaluation activities). Exhibits with examples of documentation supporting the content of the Narrative and the completed Scope of Work Form such as work logs, meeting agendas and minutes, copies of publications, etc. (submitted on a semi-annual basis or unless otherwise specified).

⁴ **Semi-Annual Program Reporting**

Contractors (except Mini-Grant Contractors) are required to submit Quarterly Reports described above and are also required to submit additional materials on a semi-annual basis. The Semi-Annual Program Report contains the same components as the Quarterly Program Reports, plus any scheduled *program deliverables* and *detailed backup documentation* that supports the progress on the scope of work major program activities. The submission deadline is the last day of the month following the 6th and 12th month of the agreement; if a multi-year agreement, submitted semi-annually. (When that deadline falls on a weekend or holiday, then the report is due the next business day.) If the evaluation method calls for reports to be on file, it does not need to be submitted unless requested by program staff or the evaluation consultants.

DOCUMENTATION AND RECORD KEEPING

POLICY: Each Contractor, if applicable, will have a tracking/filing system and procedures in place for documenting all of their client's assessments/contacts, including interventions, follow-ups, and outreach/waiting lists.

- PROCEDURE:**
1. The Contractor staff and team members will document all services and contacts on the date of contact.
 2. The documentation includes:
 - Date, time, purpose, and site of contact.
 - The name and title of the person making the contact.
 - Pertinent details, including the ongoing assessments, interventions, referrals, and outcomes.
 - Client responses to interventions.
 - Any other pertinent details.
 - Commonly used abbreviations, acceptable terminology.
 - The complete signature and title of the staff person entering the data on the client.
 3. The client record, including all copies, must be kept in a secure location at the program site that is inaccessible to unauthorized persons.
 4. Client records must be kept in a secure location for a minimum of five years from the date of final payment under the agreement.
 5. Client records and program documentation shall be available to First 5 staff for review.

FOOD POLICY

First 5 strives to create the conditions in which people can be healthy. Its strongest message is often the behavior modeled to the agencies and individuals served.

Current public concerns such as obesity, diabetes, cardiovascular disease, certain cancers, and other chronic diseases affecting communities are directly affected by nutrition and physical activity practices. First 5 has an opportunity to create healthier environments and convey healthy messages by introducing appropriate nutritional options at First 5 events and/or First 5 funded events for which food and/or beverages are provided.

POLICY: Healthy food and beverage options and portions, in standard serving sizes, may be offered at all First 5 funded meetings, presentations, seminars and other funded events (Must be budgeted and/or receive prior approval before purchasing food).

PURPOSE: To establish standards and guidelines, consistent with U.S. Dietary Guidelines, for choices of food and beverages provided at First 5 funded functions.

SCOPE: This policy is applicable for all meetings, presentations, seminars, trainings, receptions and any other functions for which First 5 makes arrangements and/or funds.

GUIDELINES: A. General Principles

- A. Foods and beverages purchased with First 5 funds that are offered at meals and breaks should provide variety, nutritional benefits and choice.
- B. Foods and beverages that have moderate or reduced levels of fat, saturated fat, cholesterol, sodium or sugar, and high levels of dietary fiber are preferred.
- C. Consideration should be taken to provide only beverages and not offer food at meetings, presentations and seminars that convene at mid-morning or mid-afternoon. If it is decided to provide food, only fruits, vegetables and/or other healthy foods will be offered.

B. Suggestions for Foods and Beverages

A. Beverages

- Ice water
- Bottle spring or sparkling water - regular or flavored with no sugar
- 100% fruit or vegetable juices - avoid large-size bottles
- Skim or 1% milk
- Coffee and flavored coffees - regular and decaffeinated
- Tea - regular, decaffeinated and herb teas - hot or cold
- Coffee/tea creamers of skim milk, 1% milk or fat-free half & half

B. Snacks

- Fresh fruit - cut up and offered with low-fat yogurt dip
- Raw vegetables - cut up and offered with fat-free or low-fat dressing or salsa dip
- Nuts - 1½ oz servings of almonds, pecans, walnuts, or peanuts
- Pretzels - served with sweet mustard dip
- Tortilla chips - baked and offered with salsa dip
- Popcorn - lower fat (5g fat or less/serving)
- Whole grain crackers - (5g fat or less/serving)
- Angel food cake with fruit topping
- Beverages from "Beverages" list

C. Breakfast Meetings

- Fresh fruit
- Yogurt - flavored non-fat or fat-free
- Bagel - 3½" diameter or less; serve with low-fat cream cheese, jam or jelly.
- Muffins - small or mini (5g fat or less/muffin)
- Fruit bread (5g fat or less/1 oz slice) - skip serving with butter or margarine
- Granola bars - low-fat (5g fat or less/bar)
- Beverages from "Beverages" list

D. Catered Lunches and Dinners

- Select an entrée with no more than 12g to 15g fat
- Always offer a vegetarian entrée
- Avoid fried foods or cream sauces
- Include fresh fruit
- Include at least one vegetable - fresh or cooked with no butter or cream sauce added
- Serve salads with dressing on the side - offer at least one low-fat or fat-free dressing
- Include whole grain breads - skip the butter or margarine
- Choose lower fat/lower calorie desserts: cut up fresh fruit and offer with low-fat fruit yogurt dip, low-fat ice cream or frozen yogurt, sherbet or sorbet, angel food cake with fruit topping
- Include beverages from "Beverages" list

E. Catered Receptions

- Fresh fruit - cut up and offered with low-fat yogurt dip
- Raw vegetables - cut up and offered with fat-free or low-fat dressing, salsa or tofu dip
- Raw vegetable salads marinated in fat-free or low-fat dressing
- Vegetable spring rolls - fresh, not fried
- Vegetable sushi rolls
- Cheese - cut into $\frac{3}{4}$ " squares or smaller
- Whole grain crackers - 5 g fat or less/serving
- Salmon (poached or steamed, no breading)
- Lean beef or turkey - 1oz slices
- Cake - cut into small 2" squares
- Angel food cake slices with fruit topping
- Beverages from "Beverages" list

F. Selecting Foods Lower in Fat and Calorie

- Ask caterer to use lower fat or fat-free preparation methods, to serve added fats like dressings or condiments on the side and to provide you with the number of calories and fat grams in entrees if available
- Select lower fat entrees - approximately 12g to 15 g fat or less
- Select items that are broiled, baked, grilled, or steamed rather than fried or sautéed
- Choose entrees in tomato-based sauces rather than cream, butter or cheese sauces
- Include fresh fruit
- Include at least one vegetable - fresh or cooked, with no butter or cream sauces added
- Include whole grain breads - skip the butter or margarine
- Choose lower fat and calorie dessert: cut up fresh fruit and offer with low-fat fruit yogurt dip, low-fat ice cream or frozen yogurt, sherbet or sorbet, angel food cake with fruit topping

* This policy was adopted from the San Joaquin County Public Health Services.

LEAD AGENCY RESPONSIBILITIES

POLICY: It is the responsibility of the lead agency to perform certain duties. The following letter outlines these duties.

PROCEDURE: See letter below

Dear Contractor,

Thank you for your hard work and dedication on behalf of the collaborative effort for the First 5 Program. As a lead agency in this capacity, we recognize the extraordinary responsibility placed on your staff and Sub-Contractors and collaborators for the success of your program. This letter addresses the responsibilities of lead agencies to First 5 where agreements contain Sub-Contractor services in order to streamline the lines of communication and ensure that reports are processed in a timely manner.

As a reminder, as a lead agency on behalf of a Commission funded program, your office is responsible to ensure that all funded Sub-Contractor reports, both fiscal and program, be reviewed, corrected, and recommended for approval prior to submittal to First 5.

As First 5 strives to promote consistency and clear lines of communication, all issues involving your agency or sub-contract agencies must be directed to First 5 via communication through you as the lead agency. The reason for this is to simplify the lines of communication to avoid misinterpretation or confusion of the issues.

Lead agencies are required to have Sub-Contractors use the Itemized Budget Expenditure Report (IBER) form. This will ensure that all year-to-date figures are correct and that no single line-item is in danger of exceeding the budgeted allocation.

First 5 relies on our lead agencies to ensure that Sub-Contractors are meeting program goals and reporting expenditures accurately and as budgeted, as well as adhering to the established policies and procedures as outlined in the Policies and Procedures Manual. Thus, it is the lead agency's responsibility to pre-approve IBER reports and other budget requests submitted by the Sub-Contractor before forwarding to First 5. As new policies and/or changes to existing policies are distributed, it is the lead agency's responsibility to ensure copies are given to all Sub-Contractors and that they have an understanding of the material distributed.

All Budget Revision Requests and Budget Revision Justification Narratives are to be submitted by the Sub-Contractor to the lead agency for review and preliminary approval. These budget revision requests should be submitted in advance of the IBER

and on a separate form in order to avoid any delay. The lead agency will then submit a signed copy of the Sub-Contractor Budget Revision Request with the Progress Report - Cover Sheet to Commission for final approval. If approved, a letter will be sent to the lead agency. The lead agency should then notify the Sub-Contractor of the approval and effective date for the Budget Revision. If it is not approved, a letter explaining the reason why will be sent to the lead agency who should then notify the Sub-Contractor of the denial. Please note that the effective date of the budget revision will be dependent on the initial communication from the lead agency to First 5.

The following first period documents, as outlined in the Policies and Procedures Manual, are to be submitted by the Sub-Contractor and kept on file by the lead agency:

- Memoranda of Understanding or original agreement with the lead agency
- Organization Chart
- Job Descriptions and Staff Qualifications
- Indirect Cost Rate Plan
- *Monthly/Quarterly Expenditure Report Backup Documentation Affidavit* (one per contract period)
- *Monthly/Quarterly Expenditure Report Fiscal System Affidavit*

The following documents are to be submitted by the lead agency directly to First 5 staff:

- Memoranda of Understanding or original agreement with the lead agency
- Sub-Contractor Personnel/Position Allocation Tracker Form
- Sub-Contractor Inventory Reports (as needed per Policies and Procedures)

Once again we thank you for your hard work and dedication and look forward to continuing to working with each of you. If you have any questions, please contact your assigned program or fiscal staff.

Sincerely,

Lani Schiff-Ross
Executive Director

c: Sub-Contractors

MANDATORY REPORTING PROCEDURES FOR THE PROTECTION OF CLIENTS

POLICY: Each Contractor shall have documented procedures in place defining mandated reporting requirements for the protection of clients. All reportable incidents (abuse, violence-related) covered by these requirements shall be reported to the appropriated local agency.

PROCEDURE:

1. Staff members, who are subject to mandatory reporting requirements of State and Federal law, will undergo training that includes addressing issues of sexual, physical, emotional, and psychological abuse of children.
2. The training shall cover the reporting procedures as dictated by current Federal and State law and regulations.
3. The training of staff is the responsibility of each individual Contractor.
4. Each Contractor must report to First 5 in their Quarterly Program Report when training of appropriate staff has occurred.

MEDIA RELATIONS

POLICY: All deliverable and/or non-deliverable reports, publications, brochures, letters of interest or other materials for distribution to the public, which are produced and/or paid for by First 5 funds, must be approved by First 5 staff prior to publication and must state in writing on deliverables that it is funded by First 5. First 5's logo is available on CD or via email for display on all deliverables and is included in First 5 forms.

If multiple events/activities of similar purpose and format are held, and the same flyer template is being used, programs may send one flyer with all dates and locations for approval. Approval will apply for all events.

PROCEDURE: The Contractor must send to First 5's staff, in sufficient time, at least ten working days for First 5's staff to review and approve prior to public release.

A copy of the proposed publication/material (all materials must include "This program is funded by First 5 San Joaquin (or the First 5 logo can be used)").

If there is sufficient space, based on the Contractor's best judgment and subject to approval by First 5's staff, First 5's logo (included on next page) will also be displayed.

First 5 Contracts Analyst will review publication/media material for the following:

- Literacy level appropriateness
- First 5 funding statement/logo usage
- Spelling/grammar
- Target audience appropriateness
- User/reader friendliness
- Clarity on date, time and location of event
- Contact information included

The Contracts Analyst will provide to the Contractor written approval or disapproval to print and/or disburse the information/documents within ten working days.

Commission Logo:

Note: Contractors who provide on-going services and are solicited for comment about their program by the media shall inform Commission staff by telephone or e-mail that a media inquiry has been made.

Media activities such as news conferences, story pitching, and editorial board meetings shall include reference to First 5's program support. Contractors shall forward First 5 copies of any press coverage for inclusion in First 5's clipping file.

MISCELLANEOUS

PRIORITY OF PROVISIONS:

If there is any conflict or inconsistencies between statutes, regulations, approved First 5 Agreements, policies, exhibits and/or approval letters, conflicts will be resolved by giving precedence in the order listed above.

PROHIBITION OF ORAL AGREEMENTS:

All terms and conditions are mandated by the negotiated First 5 Agreement. No proposed changes are valid or effective unless proposed and approved in writing by First 5's Executive Director or designee.

MONITORING AND COMPLIANCE

POLICY: At all times, First 5 or its representatives have the right to monitor and conduct on-site reviews of the operation of the Contractor and its Sub-Contractors.

On-site First 5 reviews will be based on the agreement compliance policies and procedures established by First 5 and by the State Commission and will be in the form of regulations, statutes, policy letters, program policies and procedures, First 5 Agreement language, and any other official publication or correspondence from the State or local Commission.

The Contractor will maintain books, records, documents, and other evidence, accounting procedures, and practices, that are sufficient to properly reflect all direct and indirect costs, by funding source, of whatever nature claimed to have been incurred in the performance of this First 5 Agreement, including any matching costs and expenses.

The Contractor's records are subject, at all reasonable times, to inspection, on-site review, and reproduction. The Contractor will preserve and make available all records:

- For a period of five years from the date of final payment under this Agreement, or
- For a period of five years from the date of resulting final judgment if this Agreement is completely or partially terminated, or
- For the regular five-year period or until the completion of the action and resolution of all issues (whichever is later) if any litigation, claim, negotiation, on-site review, or other action involving the records has been started before the expiration of the five-year period, or
- For the period of time stated in any applicable statute, or
- For the period of time stated in any other clauses of this Agreement.

The Contractor is responsible for County monitoring exceptions and must indemnify the County for all exceptions.

On-site and/or monitoring reviews are determined on a case-by-case basis.

PROCEDURE: On-site review activities will be conducted during normal business hours. The Contractor or sub-contractor must provide all reasonable facilities, accommodations, and assistance to authorized First 5 staff or representatives for their safety and convenience in the inspection, review and monitoring of Contractor operations.

- Negotiation, on-site review, or other action involving the records has been started before the expiration of the five-year period, or
- For the period of time stated in any applicable statute, or
- For the period of time stated in any other clauses of this Commission Agreement.

On-site and/or monitoring reviews may include, but not limited to, and are determined on a case-by-case basis, the following activities:

- Entrance conference
- On-site review
- Exit conference
- Report of findings
- Monitoring of Monthly Reporting and/or Corrective Action Plan
- Closure

ORGANIZATIONAL CHARTS, JOB DESCRIPTIONS, AND STAFF QUALIFICATIONS

PURPOSE: Organizational charts are used to learn of organization's supervisory structure, in an effort to understand program oversight and comprehend the organization's structure and functions. First 5 uses the job descriptions to understand how a program's needs are met through staff qualifications. At times, First 5 may use the job descriptions to share with organizations that are requesting sample job specifications for new positions.

POLICY: Each Contractor will maintain a current organizational chart, written job descriptions and minimum qualifications of staff in their files.

PROCEDURE:

1. The Contractor will submit organizational charts, job descriptions, and staff qualifications to First 5's staff *during the renewal process, or in the original application for funding to First 5.*
2. The Contractor will submit a Personnel/Position Allocation Tracker Form in the first fiscal reporting cycle. In the event of changes in the staffing or organizational structure, the Contractor will submit a Personnel/Position Allocation Tracker Form and/or the revisions of job descriptions and qualifications to First 5's staff during the next fiscal reporting period.
3. The written job description shall include:
 - Position title or name by which the position is identified.
 - Scope of the job or position that defines the employee's responsibilities and duties.
 - Qualifications including the necessary education or competencies years of experience and other pertinent information

PENALTIES FOR SUBMITTAL OF LATE REPORTS AND RESPONSES TO REQUESTS FOR ADDITIONAL INFORMATION

POLICY: Each Contractor is required to submit contract renewal packets; program, fiscal, and evaluation reports; responses to requests for clarification; additional backup documentation to support program or expenditure claims; annual audit; and/or other evidence or requested information. The reports/documents must be submitted according to the timelines set forth in the policies and procedures manual and/or correspondence/e-mailed requests from First 5's staff.

Contractors who will be unable to meet the timelines set forth in the policies and procedures manual and/or correspondence/e-mailed requests from First 5's staff may request a written extension. Extensions for program reports and/or documentation should be requested from the respective program contact, extensions for fiscal reports and/or documentation should be requested of the respective fiscal contact. Written request for extensions must be received in First 5's office, no later than, noon on the day the report is due. E-mailed requests are recommended. Requests for extensions that come in later than noon on the due date will be considered late. Requests for extension must specifically reference the report or document and a proposed date First 5 can expect the report/document. Extensions may also be requested for follow-up information or clarification. First 5's staff will respond, in writing (e-mail), to the request for extensions the same day received. Should the Contractor not receive a response, they should contact the main office at (209) 953-5437 or e-mail sjckids@sjgov.org to ensure that their e-mail was received in the office. If Contractor does not receive a written response from First 5, then the request for an extension is not approved.

Extension requests should be for no more than 14 calendar days from the regularly scheduled due date for program reports and 30 calendar days for fiscal reports. Requests for additional time may be approved in the event of extenuating circumstances.

PROCEDURE: Contractors who do not request an extension and fail to submit reports, documents, or information, as listed and described in this policy, *are subject to the imposition of the penalties provided in this policy.*

A listing of non-compliant Contractors will be provided to First 5 at their regular monthly meetings.

Letters citing the non-compliance and citing the date of the next Finance/Audit Committee meeting will be sent to the Primary Contact person as identified in the Contact Hierarchy forms provided by the agency, along with a copy to the authorized signer of the agreement. In the case of county agencies, or agencies with governing boards, a copy will also be sent to the chair of the Board (Board of Supervisors/Board of Directors).

Contractors will be assessed a penalty for non-compliance according to the schedule outlined below.

Repeated submission by Contractors of late reports or responses to requests for information may result in implementation of a corrective action plan and additional penalties up to, and including, termination of agreement.

Exception: In the event of emergency or extenuating circumstances, or minor administrative errors, Contractors may request a written waiver explaining the reason for the non-compliance. The Executive Director or designee may approve a waiver. All waivers will be documented. Repeated waivers will be subject to review by the Finance/Audit Committee for possible denial of waiver and/or imposition of penalty.

Hearing/Appeal:

In instances in which an agency agrees with the decision to impose the penalty, and elects not to go through the appeal process, the Executive Director will process the imposition of the penalty administratively. If the agency wants to appeal the penalty, the agency must submit the request in writing providing a reason for the appeal. The matter will be brought before the Finance/Audit Committee for hearing prior to imposition of the penalty.

If the agency does not agree with the Finance/Audit Committee's recommendation, they may appeal by providing additional written information, which will be provided to First 5 prior to meeting in which the matter will be agendaized for a decision.

PENALTIES: Penalties for each programmatic, fiscal, or evaluation report, contract renewal packet, responses to written requests for clarification or other supporting documentation or information not received by the given due date or by the approved extension date will apply as follows: (All types of the above mentioned documentation will be referred to as "documentation" in the remainder of this policy for ease of use).

\$100.00 per business day, for every business day late as follows:

- 1 business day late - \$100.00
- 2 business days late - \$200.00
- 3 business days late - \$300.00
- 4 business days late - \$400.00
- 5 business days late - \$500.00
- Etc.

One business day late is defined as receipts of documentation at anytime past 8 a.m. the morning following the due date. For example, if a report is due by close of business (5 p.m.) on Monday, it will not be considered late for purposes of a penalty until after 8 a.m. on Tuesday. If the due date falls on a Friday, or the day prior to a County established holiday, it will not be considered late for purposes of a penalty until after 8 a.m. on the subsequent Monday or subsequent workday.

After the 5th day, the program incurring the penalty will be notified in writing of the pending penalty. The agency will be provided a due date to notify staff if the penalty will be accepted, appealed or to request a waiver. If the agency does not agree with the pending penalty, the agency may appeal by providing additional written information, which will be provided to the Finance/Audit Committee prior to meeting in which the matter will be agendized for a decision. The agency will be notified of the next regularly scheduled Finance/Audit Committee meeting. If the agency does not agree with the recommendation of the Finance/Audit Committee, then the agency may appeal to First 5, and the agency will be notified of the next regularly scheduled Commission meeting in which the penalty will be agendized.

In instances in which an agency agrees with the decision to impose the penalty, after receiving notification, and elects not to go through the appeal process, the Executive Director will process the imposition of the penalty administratively.

Whether the agency chooses to appeal or not appeal, the program will be asked to explain plans to correct the situation. Penalties may continue to accrue, however, at the rate of \$100.00 per day, until the documentation is received and/or the matter is resolved.

Once a penalty is approved by the Commission, the penalty shall be applied against the allowable Indirect Rate budget line-item on the monthly or quarterly IBER following Commission approval of the penalty.

POLICY FOR REQUEST OF FUNDS OUTSIDE OF USUAL FUNDING PROCESSES

Based on "lessons learned" at both First 5 staff and potential Contractor levels, this policy is meant to provide a procedure for requesting funding outside of usual funding processes.

1. Agency representative must request, during a Commission meeting, under Public Comments, a request to be agendized for the next meeting. The request must specifically state the purpose and reason of the request.
2. If the Commission chooses to agendize the request, the Commission meeting will consist of a presentation, no longer than ten minutes, of the following:
 - a. If currently funded, the outcomes to date
 - b. The reason for the request outside of the regular funding process
 - c. The exact amount and services to be provided

This will only be for the purposes of discussion and not as an action item. It will be the last item on Commission agenda (before Public and Commissioner comments)

The Commission, in deciding whether to agendize the request for an action item for the following Commission meeting, must take the following into consideration and specifically address, during the discussion:

- a. If the outcomes falls under the current strategic plan (agency provides)
 - b. The impact of funding on the current year Commission budget as well as the impact on the ten-year plan (staff provides)
 - c. Increased work load on the First 5 staff and potential delay of other projects/funding streams (staff provides)
3. If the Commission agrees to agendize the request, the agency representative will be placed on the agenda for the next Commission meeting for an action item. The item will be placed immediately prior to the public comments, as no other business will be delayed because of this request.
4. The next Commission meeting will have an action item (not on consent). It will be the last item on the Commission agenda (before Public and Commissioner comments). At this meeting, First 5 staff will have in writing the impact of funding on the current year Commission's budget as well as the impact on the ten-year plan and the increased work load on First 5 staff and potential delay of other projects/funding streams.

First 5 San Joaquin	Policies & Procedures Manual	Revision Date: May 2008
----------------------------	---	----------------------------

5. Issues such as funding for program ending and/or potential layoffs will not be considered emergency requests, as these issues are known for some time. Issues of emergency are considered as families with children 0-5 impacted under acts of God and without other sources of funding. First 5 cannot supplant other government funding. If there is a true emergency, First 5 may choose to skip steps 1, 2 and 3.
6. Should action item of applicant agency be approved by the Commission, participation in the Planning and Finance Committee meetings to discuss proposed scope of work and fiscal impact on First 5's Ten-Year Plan is mandatory.
7. Agencies with projects not approved for funding under regular funding processes may not bring those projects before the Commission.
8. Funding requests must delineate specific monies requested.
9. If a request is Commissioner initiated, the Commissioner initiating the request must attend all Commission, Planning and Finance meetings relevant to proposed project process.

FISCAL POLICIES (Updated October 24, 2007)
--

POLICY: Based on "lessons learned" at both First 5's staff and Contractor levels, this policy is meant to provide either a clarification of existing policies and procedures that aren't widely utilized, or new policies and procedures being established to be implemented upon Committee recommendation and Commission approval. Please note this policy does not apply to Child-Care Mini-Grants.

PROCEDURES:

Changes to Contractor Reporting Requirements:

First 5's current policy states that detailed backup for a single item costing less than \$500 or clarification for a discrepancy item costing less than \$125 will no longer be needed. However, all reimbursements are subject to adjustment based on documentation submitted.

Variable Expenses:

Variable expenses are expenses that fluctuate each period. Variable expenses that exceed \$500 for any single item must be supported by backup documentation in the form of a copy of an invoice, receipt, or statement from the vendor in any reporting period that the expense is invoiced. Examples of variable expenses include, but are not limited to:

- Office Supplies
- Equipment
- Program Specific Costs

The backup documentation for a single item costing more than \$500 must be submitted according to guidelines or expense will not be allowed.

Discrepancy Expenses:

A discrepancy or questionable item is a general term indicating the amount by which costs are different or inconsistent with currently established policies and procedures.

First 5's policy of "Recovery of Overpayment" will be used if an expense is reimbursed but later unsupported during a fiscal review/monitoring. All reimbursements are subject to review and verification, if warranted.

BUDGET REVISIONS

Budget Revisions:

- (Incomplete forms will not be accepted)
 1. Budget revisions are only necessary if the variance will exceed 10% of the budgeted line item. There must be sufficient remaining funds in the budget balance to cover the variance. For example, if office supplies are under budgeted by only 5%, but the rest of operating expenses will have sufficient funds to cover the variance, no budget revision will be required. However, variances greater than 10% any line item (e.g., salaries versus operating expenses) will require a budget revision.
 2. Current policy states First 5 allows changes to previously approved budget documents to more accurately reflect the expenditures incurred for activities performed. Budget Revision requests must be made in writing by the Contractor using the Budget Revision Request Form and require prior approval by First 5's Executive Director or designee.
 3. Retroactive budget revisions are not allowed. However, if the need for the budget revision is due to on-going regular expenses that were under-budgeted by more than the allowable 10% variance provision and this will not be known until preparation of the final expenditure report, consideration may be given. However, if it is apparent during the year that a line-item is under-budgeted and may exceed the 10% allowable, a budget revision request must be submitted as soon as it is known. (For example, a line item of \$500 for a regular, on-going expense such as phones is fully expended after the second quarter. When the second quarter report is submitted it is known that a budget revision will be necessary since phone expenses will continue to occur. If a budget revision request is not submitted at that time, phone expenses in excess of the 10% provision will be disallowed, and a retroactive budget revision will not be accepted.)

Budget revision requests must be made in writing by the Contractor and require prior approval by First 5's Executive Director or designee.

Written budget revision requests can be made in writing by submitting a *Budget Revision Request* form and *Justification*

Narrative: If the budget revision does not necessitate movement of funds, an e-mailed request may be made (see *Procedure* below).

PROCEDURE: If it will be necessary to shift funds from one line-item to another, the Contractor must submit the completed

- Budget Revision Request Form and
- Budget Revision Justification Narrative

The forms must be completed in their entirety, even if the shift of funds only affects two line-items. This is to ensure that benefits and indirect line-items are addressed for any funding shifts that affect personnel costs. Both the primary contact, and the authorized signer, as identified in the Contact Hierarchy Form, must sign the Budget Revision Request Form.

First 5 staff and the Contractor negotiate the proposed changes.

First 5 staff will respond in writing regarding the approval or denial of the proposed Budget Revision.

Submit the original Budget Revision Forms* to the following address:

Designated Fiscal Contact (Insert Name)
First 5 San Joaquin
11 South San Joaquin Street, Suite 301
Stockton, CA 95202

The Budget Revision forms must be postmarked no later than four weeks prior to the end of the current agreement year and must be submitted and approved prior to submittal of the affected expenditure report.

➤ (Incomplete forms will not be accepted)

If the purpose of the budget revision is *not* to shift funds from one line-item to another, but rather to expand the description of what is included within a line-item, e-mailed budget requests are appropriate. For example, a budgeted line-item called Workshop Expenses specifies that this line-item only includes handouts and materials. The workshops are scheduled for four hours each, and it is appropriate to offer clients a healthy snack and drink during the workshop, it would be necessary to expand the description of this line-item to cover such expenses. Assuming there are sufficient funds within the line-item, a formal budget revision to shift funds will not be necessary: however, a budget revision to expand the description is required in order for First 5 to be able to reimburse those types of expenses. In this case, an e-mailed budget revision request is allowable.

The e-mail must include the agency name, program name, and agreement number. The e-mail will specify which line-item requires expansion, what the specific changes are, the reason or justification for the change, the appropriate costs, and specification that there are sufficient funds within the line-item to cover the additional expense.

Submit the e-mail to your respective First 5 fiscal contact person. The fiscal contact will respond, via e-mail, to the approval/denial, or clarification needed.

The Budget Revision e-mailed request must be submitted and approved prior to submittal of the affected expenditure report.

Note: If a written response to the budget revision is not received from fiscal staff, the budget revision will not be authorized.

Affidavits:

1. Backup documentation requirements will be reduced dramatically to be consistent with Program Reporting (many items in program scope of work state "on file"). For example, the first reporting period, required backup documentation will follow the attached *Fiscal Backup Documentation Requirements* sheet. Backup documentation to support other expenses and backup documentation in subsequent reporting periods will not need to be submitted, but the Backup Documentation Affidavit must be included, stating that the expenses are true and correct and that

backup documentation is “on file and available for review at any time.”

Proposed Changes to Internal Review Process for Itemized Budget Expenditure Report (IBER):

1. IBER reports submitted that do not fit the reporting requirement criteria in currently established policies and procedures will be returned to Contractors for correction. Each agency is provided with an Orientation and Policies and Procedures Manual that describe reporting requirements. For example, backup documentation must be submitted to support line items per policy and procedures and must be organized by line item as discussed in fiscal orientations.
2. First 5 will not pay for basic licensing requirement expenses of child care centers or homes, if the applicant applied under funding to “enhance” their centers or homes. However, if First 5 is funding direct services, then licensing requirements may be included

<p align="center">FISCAL BACKUP DOCUMENTATION REQUIREMENTS (UPDATED OCTOBER 25, 2007)</p>
--

- Please note the following policy does not apply to Child-Care Mini-Grants.

All agencies must complete the Fiscal System Affidavit and Backup Documentation Affidavit and submit them with the first period fiscal report that provides information as to what type of system the agency will use and an example of the type of documentation to be provided (for example, County general ledger system, QuickBooks, outside accounting agency, etc.). These two affidavits are used as evidence that the expenses and the accounting system that reports expenses are accurate.

Fixed or recurring expenses:

Expenses that are fixed (same amount each period) or recurring (amount varies, but within an expected range and the cost occurs regularly) only require backup documentation in the first period in which the expense occurs. If staff turnover occurs, documentation such as an updated Personnel/Position Allocation Tracker Form must be submitted to support expenses for the new employee.

Examples of recurring expenses include:

- Salaries and Benefits
- Rent
- Utilities
- Janitorial
- Phone
- Internet
- Office Equipment Lease
- Office Equipment Maintenance
- Liability Insurance
- Payroll
- Audit

For example, while Pacific Gas and Electric billings will vary from month to month, and have seasonal fluctuations, providing backup documentation in the first period will establish what a "normal" amount is for future expense reports.

First 5 may request additional backup for a recurring charge if the amount requested for reimbursement varies significantly from the established expected range. If First 5 requests additional backup for a recurring charge, the backup documentation may take the form of a payroll ledger, statement signed by the fiscal representative that certifies why the expense varies significantly from the first period amount, or other "official" accounting system document that details the expense.

'Official' is defined as a regular, consistently used system to track costs. In other words, the agency cannot simply "create" a spreadsheet to submit to First 5.

Shared Expenses:

Shared expenses are those expenses that are split between various agency programs. Shared expenses must be included in a cost allocation plan (a document that certifies what method is used to determine share of costs) in the first report as well as any time that plan is revised.

Travel and Training:

All expenses associated with travel must include documentation to support expenses (mileage logs, invoices, receipts, notation showing staff associated with expense, etc.) in any reporting period that it occurs.

All expenses associated with trainings/conferences must include documentation to support expenses (conference/training flyers, registrations, hotels, meals and parking

receipts, airline invoices, notations showing staff associated with expenses, etc.) in any reporting period that it occurs or costs will not be reimbursed.

Per Diem:

If an agency has an approved/established per diem policy for meal reimbursement on file with First 5, no meal receipts will be required. Approved per diem policy should be submitted as first period documentation or as per diem policy is established or revised. First 5 will honor per diem policy reimbursement for meals only, up to \$50.00 per day. For those agencies not having an approved per diem policy, receipts will be required and meals will only be reimbursed for actual expenses up to \$50.00 per day.

Consultants:

Consultant expenses must be supported in each reporting period that it occurs, unless the services provided and associated expense is fixed or recurring, then backup documentation will only be required during the first reporting period along with a certified statement that timesheets, receipts, invoices, checks, and/or other necessary documentation to support expenses reported will be on file for review.

General Ledger:

For expenses not supported by an invoice for recurring and variable expenses, a general ledger must be submitted for reimbursement.

Exception: Invoices are still required for first period recurring expenses

CAPITAL EXPENDITURE/INVENTORY POLICY

DEFINITION: First 5 follows the Generally Accepted Accounting Principles (GAAP) definition of Capital Expenditures, which defines them as equipment, land, or buildings that cost \$500 or more and have a useful life of two years or more.

PURPOSE: To establish a consistent system of standards and guidelines for all First 5 Contractors for inventory reporting and Commission inventory donations.

POLICY: First 5 funds may not be used to purchase land or buildings, but may be used to purchase equipment.

Contractors must submit an Inventory Form I for capital expenditures with its fiscal report for the month or quarter in which the item is purchased. Inventory Form I is needed for single-item purchases \$500 or more.

First 5 will review capital expenditure purchases and may donate items back to the contracting agency for the public good.

First 5 may choose to not donate the capital expenditure back to the purchasing agency in situations such as, but not limited to, the close of the agency and/or program, or the needs of another First 5 agency or County department after the close of the original program. In those situations First 5 may elect to donate the capital expenditure to another contracting agency, donate the capital expenditure to a county department or provide another option for disposal of the capital expenditure.

NOTE: *All items purchased with Commission's funds during the execution of an agreement shall be the property of First 5. First 5, at its sole discretion, retains the right to conduct on-site reviews regarding all purchases. Contractors must make available for review at all times documentation as per policy to verify for what purposes the expenditures were made, that the expenditures were made as part of the approved scope of work and budget and that the expenditures are consistent with Commission guidelines*

ITEMIZED BUDGET EXPENDITURE REPORT (IBER)

POLICY: A one-month advance may be released upon approval of agreement, based on requests of the Contractor. Thereafter First 5 reimburses Contractors for actual costs incurred in meeting the objectives as specified in the Scope of Work (SOW). This amount shall not exceed program amounts in the approved budget. Expenses requiring prior written approval will be reimbursed only if approval has been granted.

To be reimbursed, Contractors (with the exception of Mini-Grant recipients) are required to submit an Itemized Budget Expenditure Report (IBER) on a monthly or quarterly basis, dependant on the submission time frame that was selected upon approval of agreement.

For reimbursement of a Capital Expenditure (defined as any single item costing \$500 or more) an Inventory Record must be submitted (see Form I) listing the purchased item(s).

PROCEDURE: On the last day of the month (except when the last day falls on a weekend or holiday, then it is the next business day) after the close of your monthly or quarterly billing period, submit an IBER for each agreement, and all required backup documentation to support expenses.

IBER payments shall be conditionally approved within two weeks of receipt, unless extenuating circumstances exist. Reconciliation of the submitted IBER shall be completed within six months of receipt, unless extenuating circumstances exist. Upon completion of the reconciliation process, adjustments may be necessary and could result in an overpayment to the agency.

Final documentation, revisions, or clarifications must be postmarked no later than 90 calendar days after termination date, expiration date, or current agreement year-end (whichever is earlier). Any requested documentation, revisions or clarifications not submitted within 90 calendar days will automatically be adjusted and finalized at First 5's staff discretion and copies will be sent to the Contractor. For those contracts ending on June 30th, final documentation, revisions, or clarifications may be due prior to the 90 calendar days

established above due to San Joaquin County fiscal year-end deadline requirements.

Commission staff will reconcile all Itemized Budget Expenditure Reports (IBER), and review all supporting documents for accuracy, completeness and consistency with Scope of Work (SOW) and approved budget before reimbursement.

EXCEPTION: Final IBER payment will be processed after completion of final IBER reconciliation

During the final quarter of the agreement, First 5's staff will reconcile expenditures to date with advance payments made and make necessary adjustments. Reconciliations will be adjusted over a three- to six- month period i.e., if the agreement is on a quarterly reporting basis, then on fourth quarter, expenditures will be reconciled.

PAYMENT OF ITEMIZED BUDGET EXPENDITURE REPORT AND AGREEMENT COMPLIANCE

POLICY: Commission reserves the right to withhold payment of an Itemized Budget Expenditure Report (IBER) for non-compliance with the requirements of the agreement.

PROCEDURE: When a Contractor is not compliant with the agreement requirements, written notification will be given to the Contractor requesting corrective action.

- The Contractor shall submit correspondence to First 5 in response to the written notification of non-compliance.
- If the Contractor is not meeting agreement mandates, the Contractor will first be put on monthly reporting requirements. If non-compliance continues, the Contractor will be put on a Corrective Action Plan (CAP).
- The monthly report or CAP will be reviewed by First 5 staff.
- If the CAP is accepted, the Contractor will be notified and expense reimbursement will be made in a timely manner.
- If the CAP is not accepted, the Contractor will be notified of the remedies needed to resolve the specific identified issues.

If the CAP is not satisfactory, the expense reimbursement may be delayed until compliance is achieved or terminated for non-performance subject to recovery for overpayment.

RECOVERY OF OVERPAYMENT

POLICY: The County will recover overpayments to the Contractor including, but not limited to, payments determined to be:

- In excess of allowable costs;
- In excess of the amounts usually charged by the Contractor or any of its Sub-Contractors;
- For services not documented in the records of the Contractor or any of its Sub-Contractors or for services where the documentation of the Contractor or any of its Sub-Contractors justifies a lower level of payment;
- Based upon false or incorrect IBER's or supporting documentation;
- For services deemed to have been excessive or inappropriate;
- For services arranged for or rendered by persons who did not meet the standards for participation in the agreement at the time the services were arranged for or provided;
- For services not covered by the agreement;
- For services already paid for by the client, but not yet refunded, or for services already reimbursed by the County or other coverage.

ROLLOVER POLICY

Definition:

Rollover funds are funds available after the first year of a multi-year funding stream when Contractors are not able to spend the full amount of their contracted dollars. These funds are ACTUAL dollars available once the final receipts are processed and reimbursements are reconciled with the Auditor-Controller's Office fiscal reports.

PURPOSE:

To establish a consistent system of standards and guidelines for all First 5 Contractors for grant renewals.

- A. Rollover funds from year one may be used for one-time purchases (including, but not limited to equipment) related to the contracted services within nine months of final reconciliation with the Auditor-Controller office; or

Example 1: There are six Contractors in funding stream "A." At the close of year one, and after reimbursements are reconciled with the Auditor-Controller's office, each Contractor in funding stream "A" has between \$20,000 and \$30,000 rollover available. The Executive Director may allow each Contractor in funding stream "A" to submit a request to use those funds to make a one-time purchase of equipment within nine months of final reconciliation with the Auditor-Controller office. *The Executive Director will examine one-time purchase requests to assess the value to the entire contract period before approving or disapproving the request.*

- B. The total amount of rollover funds from Contractors in a multi-year funding stream may be returned to First 5's budget to extend the funding stream; or

Example 2: There are six Contractors in funding stream "B." At the close of year one, and after reimbursements are reconciled with the Auditor-Controller's office, the sum of all Contractor's rollover funds is \$100,000 within funding stream "B." The Executive Director may request Commission directive allocating the \$100,000 back to funding stream "B" to continue all the programs in funding stream "B" for an additional length of time.

- C. The total rollover amounts may be returned to First 5 budget to fund a future Request for Application; or

Example 3: There are six Contractors in funding stream "C." At the close of year one, and after reimbursements are reconciled with the Auditor-

Controller's office, the sum of all Contractor rollover funds in funding stream "C" is \$250,000. The Executive Director may request Commission directive allocating the \$250,000 to fund a new Request for Application (RFA).

- D. The total rollover amounts may be returned to First 5 Reserve Fund for future planning.

Example 4: There are six Contractors in funding stream "D." At the close of year one, and after reimbursements are reconciled with the Auditor-Controller's office, the sum of all Contractor's rollover funds in funding stream "D" is \$500,000. The Executive Director may request that First 5 return the \$500,000 back to First 5 reserve fund for future planning.

- E. Rollover funds may be used to fund the professional growth of preschool personnel in subsequent year's agreements in order to fund increases in the quality levels for preschool reimbursement.

Example 5: Contractor has been recommended for three years of funding for \$3,000,000. The quality level for the preschool in year one is \$3,200 per slot and the budget for year one is \$1,000,000. At the close of year one, due to start-up or other challenges, total expenditures were \$500,000. At the start of year two the quality level increases to \$4,800 per slot and there is a risk of insufficient funding in the three year commitment at the higher quality level. The Executive Director may authorize the use of rollover funds to fund the higher quality level.

UNALLOWABLE EXPENSES

This list is meant as a guideline for expenses that should not be budgeted/expenses using First 5 funds, unless specific program requirements are indicated and prior approval has been obtained. Without such prior approval, the following types of expenses will be disallowed. This list is not all-inclusive. If a program realizes a need for any expense that is not specifically budgeted/approved, prior approval should be obtained before proceeding. Per Commission policies and procedures, all costs are subject to review and audit and if appropriate, may be disallowed.

- Alcoholic Beverages
- Firearms
- Purchasing of motor vehicles (cars, trucks, vans, etc.)
- Capital Assets
- Late Fees/Finance Charges
- Out-of-country travel
- Cost associated for fundraisers
- Food/refreshments for staff training, meetings, workshops, or any other staff only event.
- Food/refreshments for clients unless meeting the current First 5 approved food policy and specifically budgeted and described, i.e., "Healthy snacks for quarterly parent workshops."

Gift Certificates

Client incentives (unless specifically tied into the program, promoting the program, or reinforcing learned behavior as part of the program). In other words, First 5 funds may not be used to purchase and give out fast-food or movie gift certificates or any other gift simply to attract/retain clients.

COVER SHEET

1. **Contractor's Name:** Name of Agency
2. **Program Name:** Name of the approved program on the agreement.
3. **Agreement Number:** Number hand-written at top of current agreement.
4. **Agreement Period:** Date of execution of the approved agreement to the date of the end of agreement. (Ex: 1/1/08 - 12/31/08)
5. **Reporting Period/
Inclusive Months:** Months reporting for this period.
(Ex: Period 1 - Jan thru Mar 08).
6. **Program/Fiscal Staff:** Name of program or fiscal staff assigned to agreement.
7. **Checklist for Reporting:**

Fiscal Reporting: Check off ✓ each fiscal report/form included in packet and, if applies, include a corresponding Check off ✓ if this is a resubmission or a response to a request from Commission's staff.

Program Reporting: Check off ✓ each program report/form included in packet and, if applies, include a corresponding Check off ✓ if this is a resubmission or a response to a request from Commission's staff.

Evaluation Reporting: Check off ✓ each program report/form included in packet and, if applies, include a corresponding Check off ✓ if this is a resubmission or a response to a request from Commission's staff.
8. **Other:** Check off ✓ if including any other deliverables, forms or reports that are attached.
9. **Prepared By:** Name, title and date signed, of preparer of reports and contact person.
10. **Certification:** Authorized signature and title of the agency representative responsible for agreement along with the date of signature.

MONTHLY/QUARTERLY/SEMI-ANNUAL PROGRESS REPORT POLICY

- POLICY:**
- 1) First 5 is committed to measuring outcomes and gathering and analyzing data to evaluate of program effectiveness. Therefore, First 5 requires that each Contractor participate in reporting and evaluation activities, which may vary depending on the type and degree of direct services provided, the scope of work, the applicable agreement period, and other variables. Each report or data gathering mechanism has specific instructions, including timelines, and may require training of agency staff. Each Contractor will be notified regarding these activities by First 5 Commission's staff or the evaluation consultants retained by First 5.
 - 2) Each lead Contractor is required to submit fiscal reports, either monthly or quarterly, following the content requirements and submission deadlines established by First 5. (See the section of this document entitled CORRESPONDENCE AND REPORTING SCHEDULE)
 - 3) All Contractors are required to submit quarterly Program Progress Reports and semi-annual Program Progress Reports following the content requirements and submission deadlines established by First 5. (See the section of this document entitled CORRESPONDENCE AND REPORTING SCHEDULE).

PURPOSE: To provide timely and complete reporting of the various activities of each Contractor's program.

To ensure that there is documentation of progress toward completing the Scope of Work.

GENERAL INFORMATION:

- A. All Quarterly and Semi-Annual Progress Reports Packets and fiscal reportings are to be typed.
- B. One Quarterly and Semi-Annual Progress Report Packet is to be submitted from each Contractor. All forms are to be completed using the forms provided by Commission.

PROCEDURE: The Monthly, Quarterly and Semi-Annual Progress Report packet potentially consists of the following with instructions on completion of each form to follow in the order listed:

- Two Cover Sheets: one to submit with the IBER and one to submit with the Quarterly Project Narrative
- Itemized Budget Expenditure Report (IBER)
- Quarterly Project Narrative
- Agreements/MOUs for Sub-Contractors, Personnel/Position Allocation Tracker Form (leads and Sub-Contractors), Indirect Cost Rate Plan, Fiscal Systems Affidavit, Backup Documentation Affidavit - *Required for the first fiscal reporting cycle of the agreement year or for subsequent reports if changes occur.*
- Contact Hierarchy Information Form - electronic version will be submitted with the funding packet or for subsequent reports if changes occur.
- Milestone Report (Semi-annual)
- Milestone Report Backup (Semi-annual)
- Other: Deliverables and Back-up documentation

For all fiscal reporting - Attach all fiscal deliverables and back-up documentation.

For Program Semi-annual reporting only - Attach all program deliverables and back-up documentation

The following are required forms only if applicable:

- Other fiscal forms:
 - ❖ Inventory Report - Form I
 - ❖ Budget Revision Request Form
 - ❖ Budget Revision Justification Narrative
 - Other Program Forms:
 - ❖ Scope of Work Revision Form
- Scope of Work Revision Narrative

QUARTERLY PROJECT NARRATIVE

1. **Contractor's Name:** Name of Agency
2. **Program Name:** Name of the approved program on agreement.
3. **Agreement Number:** Number hand-written at the top of your current agreement.
4. **Agreement Period:** Date of execution of the approved agreement to the date of the end of agreement.
(Ex: 1/1/086 -12/31/08)
5. **Reporting Period/
Inclusive Months:** Months reporting for this period.
(Ex: Period 1 - Jan thru Mar 08).
6. **Assigned Contracts
Analyst:** Name of Contracts Analyst assigned to agreement
7. **Highlights and
Successes:** A brief snapshot of overall project successes for the reporting period that may include family and individual success stories.
8. **Major Milestones
Not met/:** A brief description of each major milestone(s) that are not being met or that possibly will not be met. Explain what steps have been taken to resolve these issues.
9. **Challenges and/or
Barriers:** A brief snapshot of the project challenges and barriers for the reporting period and describe what steps have been taken to resolve these issues.
10. **Evaluation
Compliance:** A brief description of how results are used from the data to address program improvement and quality.
11. **Need for Technical
Assistance** Description of technical assistance needed from staff at First 5, please describe in detail.
12. **Prepared By:** Name, title and date signed of preparer of reports and contact person

CONTACT HIERARCHY INFORMATION FORM

Agency Name: Name of Agency
Program Name: Name of the approved program on agreement
Program/site Address: Site address of program
Program mailing Address: List if different from site address

NOTE: Please enter complete contact information, which includes the following -*Name, Title, Address, City, State, Zip Code, Phone Number, Fax Number, and Email Address* for all of the following:

1. **Program Report Signer:** This is the authorized person that will sign all program/fiscal reporting documents. (Please note this person should not be the same person who writes the reports.)

2. **Alternate Program Signer:** This person is authorized to sign program/fiscal documents in Program Report Signer absence.

3. **Primary Contact Person:** All correspondence/email will be sent to this person.
 * This is the person who is responsible for the program (Both program and fiscal).

4. **Additional Program Contacts:** Additional program contacts (A, B, C...) are additional person(s) such as the Program Manager, Coordinator, Outreach Worker, etc. who can be contacted for questions on Program/SOW issues.
 * Please designate (√ check yes or no) if these additional program contacts should also be on the Contractor email distribution list to receive meeting reminders, etc.
Note: additional program contacts might be non-applicable to your program.

5. **Fiscal Contact Person:** Person designated as the fiscal manager of the program who can be contacted for questions on fiscal/budget issues.

6. **Fiscal Report Signer:** This is the authorized person that will sign all fiscal reporting documents.

7. **Alternate Fiscal Signer:** This person is authorized to sign fiscal documents in fiscal signer's absence.

- 8. Original Contract Signer/or Replacement:** Person who signed original contract. This person has the authority to sign legal/binding documents and contracts.
This person might be the same person who is the program/fiscal report signer.
- 9. Next Level of Authority over person '#8' at Organization:** This person has oversight over contract signer. If this person is a Board Member, please use separate address.
- 10. Next Higher Level of Authority over person '#9' at Organization:** This person has oversight over next level of authority person.
Note: Next Higher Level of Authority contact might be non-applicable to your program.

SCOPE OF WORK (SOW) REVISION FORM
--

Email your Program staff your most current Milestone Report, with the Scope of Work Revision Form.

Please complete the following for the SOW Revision From:

1. **Contractor's Name:** Name of Agency
2. **Program Name:** Name of the approved program on agreement.
3. **Agreement Number:** Number hand-written at the top of your current agreement.
4. **Agreement Period:** Date of execution of the approved agreement to the date of the end of agreement. (Ex: 1/1/08 -12/31/08)
5. **Effective Date:** Effective date for the scope of work revision.
6. **Assigned Program**
Name of Contracts Analyst assigned to agreement
Name of Contracts Analyst assigned to agreement
7. **Revised/New Milestone:** Above the annual target quantity list the proposed revised/new milestone stating the specific and measurable accomplishments that will be done and "who will be doing what" to attain the goals stated in the SOW for this agreement. Also, complete the type of measurement, start date and target date.
8. **Proposed/New Method:** Proposed/new specific method on how the proposed/new milestone activity will be accomplished, within the project design that supports the objectives of the goals stated in the SOW for this agreement. Include collaborations, MOU's etc.
9. **Proposed/New Evaluation Method:** Proposed/New specific Evaluation methods and tools for the proposed/new milestone. Please list what you will do to determine if you have met you goals for the activity.
10. **Narrative Justification of change:** An explanation of each revision milestone.

INVENTORY REPORT (FORM I)

1. **Contractor's Name:** Name of agreement Agency
2. **Program Name:** Name of the approved Program on the agreement
3. **Agreement Number:** Number hand-written at the top of current agreement
4. **Agreement Period:** Date of execution of the approved agreement to the date of the end of agreement. (Ex: 1/1/08 - 12/31/08)
5. **Reporting Period/
Inclusive Months:** Months reporting for this period. (Ex: Period 1 - Jan thru Mar 08)
6. **Assigned Fiscal Staff:** Name of fiscal staff assigned to agreement
7. **Date Completed/
Updated:** Date form completed/updated
8. **Description:** List and description of equipment for any item \$500 or more and is to be included in the Monthly/Quarterly Itemized Budget Expenditure (IBER) Report. Include manufacturer's name, make and/or model
9. **Life Expectancy:** Estimated life expectancy of equipment
10. **Quantity:** Number of units
11. **Base Cost per unit:** Cost per unit
12. **Date Received:** Date item received/delivered
13. **Contractor Information:** Enter address, phone number of agreement agency and the name of the contact person and contact phone number (if different from agency number)

This form is used on a continual basis for purchases \$500 or more per item

ITEMIZED BUDGET EXPENDITURE REPORT (IBER)
--

1. **Contractor's Name:** Name of Agency
2. **Program Name:** Name of the approved program on agreement.
3. **Agreement Number:** Number hand-written at the top of your current agreement.
4. **Agreement Period:** Date of execution of the approved agreement to the date of the end of agreement. (Ex: 1/1/08 - 12/31/08)
5. **Reporting Period/
Inclusive Months:** Months reporting for this period.
(Ex: Period 1 - Jan thru Mar 08).
6. **Assigned Fiscal Staff:** Name of fiscal staff assigned to agreement
7. **Budget Items:** *All expenditures must have necessary documentation for each line item on the Itemized Budget Expenditure Report (IBER) per the fiscal policies and procedures as follows:*
 - 1) Approved Budget Amount will have the original funded amount in the agreement budget. If revision has been approved, then the revised funded amount will be reflected in the agreement budget.
 - 2) Billed this Period will have the amount expended this reporting period.
 - 3) Last Period Year-to-Date (YTD) will have the amount of the total YTD reported in the previous period.
 - 4) YTD Billed will have the amount that, year to date, was previously expended.
 - 5) Budget Balance will be the Approved Budget Amount minus the Total YTD Billed amount.
8. **Personnel:** List of all position titles of employees budgeted. They must also be included on Personnel/Position Allocation Tracker Form.

9. Operating Expenses:

- Rent and Utilities:** Rent and utilities budgeted.
- Office Supplies:** Office supplies budgeted.
- Equipment Lease** Leased equipment budgeted.
- Equipment Purchases:** Equipment purchases budgeted.
- Travel:** Travel expenses budgeted.
- Trainings/ Conferences:** Trainings and conference expenses budgeted.
- Consultants (Specify):** Consultant fees and expenses budgeted.
- Other (Specify):** All other expenses budgeted.
- Indirect Expenses:**
- Indirect Costs:** List of the Indirect Costs budgeted. This amount is calculated as a percentage of personnel costs, excluding benefits. The indirect expense, for the period, cannot exceed 15% of personnel costs before benefits billed during those periods or allowable California Department of Education (CDE) indirect rates.

Name of Agency

Authorized Representative: Type the name of Chair, Board of Directors Member or other Authorized Representative

Signature of Agency

Authorized Representative: Signature of Chair, Board of Directors Member, or other Authorized Representative and Date signed

Name of Primary Contact: Type the name and title of Primary Contact as stated on the Contact Hierarchy Information Form

Signature

of Primary Contact: Signature of Primary Contact and date signed.

* Name and signature is required from both Primary Contact and Agency Authorized Representative as stated on the Contact Hierarchy Information Form.

PERSONNEL/POSITION ALLOCATION TRACKER FORM

PURPOSE: The purpose of this form is to ensure accuracy of: staff allocations for salary, mileage, and benefit payments and monitor FTE's of positions split across contracts and in-kind positions.

1. **Contractor's Name:** Name of Agency
2. **Name of Employee:** Full name of the employee (Ex: First, Middle, Last)
3. **Position Title:** Exact class or title specification for each employee
4. **Budgeted Annual Salary:** Salary for each employee, excluding benefits
5. **Effective Date:** Date information on the form takes place
6. **Start Date:** Date employee began paid employment in Commission funded position
7. **End Date:** Date employee ended paid employment in Commission funded position
8. **FTE for Agency:** Full time equivalency for the agency
9. **Percent of Salary Charged to First 5 San Joaquin:** Percentage of salary charged to First 5 based on FTE

BUDGET REVISION JUSTIFICATION NARRATIVE
--

1. **Contractor's Name:** Name of Agency
2. **Program Name:** Name of the approved program on agreement.
3. **Agreement Number:** Number hand-written at the top of your current agreement.
4. **Agreement Period:** Date of execution of the approved agreement to the date of the end of agreement. (Ex: 1/1/08 - 12/31/08)
5. **Proposed Effective Date:** Date information on form takes effect.
6. **Assigned Fiscal staff** Name of fiscal staff assigned to agreement.
7. **Budget Line Item:** Budget item from the original agreement budget or most recent approved revised budget that has been changed or the budget item to be added on the Budget Revision Request Form.
8. **Narrative Justification of Budget Revision:** A detailed budget revision justification narrative explaining each budget revision by line item must be included for all of the budget items on Budget Revision Request Form that have changes.
9. **Contractor Information:** Enter address, phone number of agreement agency and the name of the contact person and contact phone number (if different from Agency number).

BUDGET REVISION REQUEST FORM

1. **Contractor's Name:** Name of Agency
2. **Program Name:** Name of the approved program on agreement.
3. **Agreement Number:** Number hand-written at the top of your current agreement.
4. **Agreement Period:** Date of execution of the approved agreement to the date of the end of agreement. (Ex: 1/1/08 - 12/31/08)
5. **Proposed Effective Date:** Date the budget revision is proposed to take effect
6. **Assigned Fiscal Staff:** Name of fiscal staff assigned to agreement
7. **Budget Items:** *A Budget Revision Justification Narrative explaining each budget revision by line item must be included for all of the budget items that follow:*
8. **Personnel:** List of all position titles of employees budgeted.

The Budget Revision Request Form should be completed in its entirety with all budgeted line items completed even if not changed.

Approved Budget Amount will have the original funded amount or the most recent approved revised budget in the agreement budget.

Proposed Budget Adjustment will have the amount requested to be increased (+) or decreased (-). It there is no change to a line item, leave blank.

New Revised Budget will contain the Approved Budget Amount (+ or -) the Proposed Budget Adjustment.

9. Operating Expenses:

Rent and Utilities: Rent and utilities budgeted or to be added to the Approved Budget Item.

**Communications/
Phones:** Communications/Phones budgeted or to be added to the Approved Budget Item

Office Expenses: Office expenses budgeted or to be added to the Approved Budget Item.

Equipment Lease: Equipment lease items budgeted or to be added to the Approved Budget Item.

Equipment Purchase: Equipment purchases budgeted or to be added to the Approved Budget Item.

Travel: Travel items budgeted or to be added to the Approved Budget Item

Training/Conferences: Training/Conferences items budgeted or to be added to the Approved Budget Item

**Consultants/
Sub-Contractors:
(Specify):** Consultants/Sub-Contractors budgeted or to be added to the Approved Budget Item.

Other (Specify): All other items budgeted or to be added to the Approved Budget Item

Indirect Expenses:

Indirect Costs: Indirect costs budgeted or to be added to the Approved Budget Item. This amount is calculated as a percentage of personnel costs, excluding benefits. The indirect expense cannot exceed 15% of personnel costs or California Department of Education (CDE) approved rate. Any adjustments made to Personnel will affect this calculation and indirect cost line item will need to be adjusted accordingly.

First 5 San Joaquin	Policies & Procedures Manual	Revision Date: May 2008
---------------------	---	-------------------------

Name of Agency

Authorized Representative: Type the name of Chair, Board of Directors Member or other Authorized Representative

Signature of Agency

Authorized Representative: Signature of Chair, Board of Directors Member, or other Authorized Representative and Date signed

Name of Primary Contact:
on the

Type the name and title of Primary Contact as stated
Contact Hierarchy Information Form

Signature

of Primary Contact:

Signature of Primary Contact and date signed

* Name and signature is required from both Primary Contact and Agency Authorized Representative as stated on the Contact Hierarchy Information Form.

GLOSSARY

CFC	Children and Families Commission, aka First 5 San Joaquin, aka First 5, aka Prop. 10 aka Commission
Contract/Agreement	Used interchangeably
Contractor	Agency/Program receiving funds from First 5
F5SJ	First 5 San Joaquin, aka First 5, aka Children & Families Commission, aka Commission
FTE	Full Time Equivalent
IBER	Itemized Budget Expenditure Report
MOU	Memorandum of Understanding
OMB	Office of Management and Budget
SJC	San Joaquin County
YTD	Year to Date