



CENTRAL SIERRA CHILD SUPPORT AGENCY

Board of Directors Meeting

Monday, July 25, 2022, 2:00 PM

Central Sierra Child Support Agency

639 New York Ranch Rd., Jackson, California

Teleconference: See note below for Zoom Information

BOARD OF DIRECTORS

Frank Axe	Anaiah Kirk, Vice Chair
Jaron Brandon	Gary Tofanelli
Jeff Brown	Terry Woodrow, Chair
Merita Callaway	

PLEASE NOTE

All proceedings are conducted in English. The Board is committed to making its proceedings accessible to all citizens. Individuals with special needs may call 209-418-6128. All inquiries must be made at least 48 hours prior to the meeting. Public hearing items will commence no sooner than the times listed on the agenda.

NOTE: The Governor declared a State of Emergency to exist in California as a result of the threat of COVID19 (aka the "Coronavirus"). The Governor issued Executive Order N-25-20, which directs Californians to follow public health directives including canceling large gatherings. The Executive Order also allows local legislative bodies to hold meetings via conference calls while still satisfying state transparency requirements. The Governor has also issued Executive Order N-33-20, prohibiting people from leaving their homes or places of residence except to access necessary supplies and services or to engage in specified critical infrastructure employment.

The Public's health and well-being are the top priority for the Board of Central Sierra Child Support Agency (CSCSA) and you are urged to take all appropriate health safety precautions. To facilitate this process, the meeting of the Board will be available either by attending in person or:

Join By Phone: (US) +1 669 900 6833, Meeting ID: 830 2514 3414

Participant ID: Enter #

Members of the public who wish to address the Board during the Board Meeting can email their name, phone number, and a description of their topic/questions to Bispham.lisa@centralsierra.cse.ca.gov. CSCSA staff will make all attempts to share and record any submissions received prior to or during the Board Meeting. However, depending on timing, late submissions will be provided to the Board after the conclusion of the Board Meeting.

REGULAR MEETING AGENDA

PUBLIC MATTERS NOT ON THE AGENDA: Discussion items only; no action to be taken. Any person may address the Board at this time upon any subject within the jurisdiction of the Central Sierra Child Support Agency Board of Directors; however, any matter that requires action may be referred to staff for a report and recommendation for possible action at a subsequent Board meeting. Please note - there is a five (5) minute limit per topic.

CONSENT AGENDA: Items listed on the consent agenda are considered routine and may be enacted by one (1) motion. Any item(s) may be removed for discussion and made a part of the regular agenda at the request of a Board member(s).

- I. **Minutes:** Review and approval of the minutes for the April 25, 2022, Board meeting.
- II. **Audit for Fiscal Year 2020-2021;** Report on audit of financial statements for the year ended on June 30, 2021, as completed by Grant Bennett Associates.
 - a. Prado Memorandum re Audit Report

ADMINISTRATIVE MATTERS

- III. **Final Budget 2022-2023; Public Hearing:** Discussion and possible action concerning adoption of the 2022-2023 Budget.
 - a. Prado Memorandum re FY 2022-2023 Final Budget
 - b. FY 2022-2023 Final Revenues
 - c. FY 2022-2023 Final Expenditures
- IV. **Executive Report:** Review of budget & statistical report for period ending 6/30/2022; program and administrative report.
- V. **Board Meeting Locations:** Discussion and possible action concerning in-person versus virtual CSCSA Board Meetings.

CLOSED SESSION may be called for labor negotiations (pursuant to Government Code §54957.6), personnel matters (pursuant to Government Code §54957), real estate negotiations/acquisitions (pursuant to Government Code §54956.8), and/or pending or potential litigation (pursuant to Government Code §54956.9).

- VI. **Conference with Legal Counsel – Anticipated Litigation;** Significant exposure to litigation pursuant to Government Code Section 54956.9(d)(2): One case
- VII. **Executive Director Evaluation (Government Code § 54957(B)).** *Possible action.*

ADMINISTRATIVE MATTERS

- VIII. **Public Employment Contract (Government Code Section 54957)** Title: Executive Director.
Possible action

NEXT BOARD MEETING: *October 24, 2022 – TBD*

ADJOURNMENT

AGENDA ITEM

#1

BOARD OF DIRECTORS
Central Sierra Child Support Agency
639 New York Ranch Road
Jackson, CA 95642

MINUTES
April 25, 2022
2:00 p.m.

The Board of Directors of the Central Sierra Child Support Agency met via Zoom on the above date pursuant to adjournment, and the following proceedings were had, to wit:

Directors present: Roll call

Frank Axe
Jeff Brown
Merita Callaway
Gary Tofanelli
Terry Woodrow

Absent: Anaiah Kirk, Jaron Brandon

Staff present:

Julie Prado, Executive Director
Kim Britt, Deputy Director

PUBLIC MATTERS NOT ON THE AGENDA: None

CONSENT AGENDA:

1. Minutes from meeting January 24, 2022

Review of minutes from January 24, 2022. Motion by Director Axe and second by Director Brown to approve the minutes as presented. Motion carries 5-0-0.

ADMINISTRATIVE MATTERS:

2. 2022 – 2023 FY Preliminary Budget:

Executive Director Prado provided an overview of the preliminary budget. Discussion ensued. Motion by Director Callaway and second by Director Axe to approve the preliminary budget as presented. Motion carried 5-0-0.

RESOLUTION NO. 22-002

Resolution approving the adoption of the FY 2022-2023 Preliminary Budget.

3. 2021 – 2022 FY Budget Status: Prado provided a summary of the status of the current year budget and projections for spending through June 30, 2022. Discussion ensued. Motion by Director Tofanelli and second by Director Axe to issue a one-time lump sum payout to each CSCSA staff member equal to 5% of their annual salary to be paid as soon as possible but no later than the end of the 2021-2022 fiscal year. Motion carried: 5-0-0.

RESOLUTION NO. 22-003

Resolution approving a one-time lump sum payout to all CSCSA staff members equal to 5% of their annual salary.

4. Bank of America Authorized Contacts: Prado explained the need to remove prior employees and add new employees to our banking authorized contact list. Discussion ensued. Motion by Director Callaway and second by Director Axe to remove Leslie Homuth, Liane Platt, Elaine Brown, and Robin Decker; and to add Ginger Alexander, Kim Britt, and Lorie Lawson to the Bank of America Authorized Contact list. Motion carried 5-0-0.

RESOLUTION NO. 22-004

Resolution approving the removal of Homuth, Platt, Brown, and Decker; and the addition of Alexander, Britt, and Lawson to the Bank of America Authorized Contact list.

5. Executive Director's Report: Executive Director Prado reported that the Agency is at 75% of the year and allocation spent is 67.71% through March 31, 2022. As a result of the Agency's overfunded status for the current year, Prado shared that she has worked with DCSS to identify a surplus of \$425,000 largely resulting from unfilled/deleted vacancies and a reduction in overall operating expenses. The current plan is to reduce expenses, beginning in 2022-2023 by \$100,000 per year until we are in line with the funding allocation rules. Prado reports that the staff have been a tremendous resource in identifying savings, efficiencies, and streamlining processes. Reporting on checks between \$5,000 and \$10,000 other than lease payments: None. Agency Updates: Prado introduced Deputy Director Kim Britt and provided information about her background. The HR position has been reverted back to a Staff Services Specialist position and interviews are in process at this time. The DCSS written audit findings have not been received however staff have received verbal reports of some of the areas that need further fine tuning such as contracts, the processing of purchases and invoices, and the lack of written procedures/processes within the Agency. Staff are working on these areas pending the receipt of formal findings from the State. The permanent telework policy has been implemented and staff seem to be enjoying the new schedule. As directed by the Board, we continue to work on

identifying clear metrics to ensure our customer service and daily work performance is strong. Prado expects to see continued positive outcomes. Staffing: Staffing level is reported at 25.6. Review of collections and Federal Performance Measures (FPM) provided.

CLOSED SESSION: The Board recessed into closed session at 2:49 p.m. and ended closed session at 3:02 p.m.

6. Executive Director Evaluation (Government Code Section 54957) *Direction given.*

NEXT BOARD MEETING: The next meeting is scheduled for July 25, 2022, at 2:00 pm at the Bear Valley Library.

ADJOURNMENT: The meeting was adjourned at 3:06 p.m.

Chair, Board of Directors

JULIE R. PRADO
Executive Director
By: Julie Prado, Executive Director

AGENDA ITEM

#2



MEMORANDUM

DATE: July 20, 2022
TO: Board of Directors
FROM: Julie R. Prado, Executive Director

SUBJECT: 2020/2021 Annual Audit **(Agenda Item # 2)**

The annual audit of the financial statements of the Agency performed by Grant Bennett Associates for FY 2020-21 resulted in no irregularities, misstatements, or negative findings.

The **Report on the schedule of expenditures of federal awards as required by OMB Circular A-133** disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. *See* pages 30 *et seq.* of the Audit Report.

This Audit Report is being placed on the consent calendar. If the Board wishes to have a presentation of the report, the matter can be placed on the calendar for discussion at a future meeting of the Board.

July 18, 2022

To the Board of Directors of
Central Sierra Child Support Agency

We have audited the financial statements of Central Sierra Child Support Agency for the year ended June 30, 2021 and have issued our report thereon dated July 18, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 30, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Central Sierra Child Support Agency are described in Note A to the financial statements. We noted no transactions entered into by the Organization during the year for which there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:



To the Board of Directors of
Central Sierra Child Support Agency

July 18, 2022

Page 2

- The collectability of receivables.
- A potential contingency for overpayments on contracts and grants received.
- The accrual for compensated absences.

These estimates are based on a number of assumptions about future events. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statements disclosures are neutral, consistent, and clear. Certain financial statement disclosures can be particularly sensitive because of their significance to financial statement users. We noted no disclosures that we consider to be particularly sensitive.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

To the Board of Directors of
Central Sierra Child Support Agency
July 18, 2022
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Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 18, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Central Sierra Child Support Agency' financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Central Sierra Child Support Agency' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information compiles with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

To the Board of Directors of
Central Sierra Child Support Agency
July 18, 2022
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This information is intended solely for the use of Central Sierra Child Support Agency' management and Board of Directors and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants

CENTRAL SIERRA CHILD SUPPORT AGENCY

AUDITED BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

**CENTRAL SIERRA CHILD SUPPORT AGENCY
AUDITED BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

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INDEPENDENT AUDITOR'S REPORT

Board of Directors

Central Sierra Child Support Agency

Jackson, California

We have audited the accompanying basic financial statements of Central Sierra Child Support Agency (the Agency) as of and for the year then ended June 30, 2021, and the related notes to the financials, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Agency's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 8 and supplementary information on pages 26 through 27 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires with management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 18, 2022, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants

Rancho Cordova, California
July 18, 2022



www.gbacpa.com

10850 Gold Center Drive, Suite 260
Rancho Cordova, CA 95670
916/922-5109 FAX 916/641-5200

1970 Broadway, Suite 260
Oakland, CA 94612
510/817-4886

Princeville, HI
888/763-7323

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MANAGEMENT'S DISCUSSION AND ANALYSIS

**CENTRAL SIERRA CHILD SUPPORT AGENCY
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

This section of the Central Sierra Child Support Agency (“Agency”) annual financial report represents management’s discussion and analysis of the Agency’s financial performance during the fiscal year that ended on June 30, 2021. Please read it in conjunction with the transmittal letter and the basic financial statements.

Financial Highlights

This annual report consists of three parts – *management’s discussion and analysis* (this section), the *basic financial statements*, and *supplementary information* that present *combining statements* for the various funds.

θ The basic financial statements are *combining statements* of all fund types that provide both long-term and short-term information about the Agency’s overall financial status. The basic financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data for the reader.

θ The supplementary statements are combining *fund financial statements* that focus on individual parts of the Agency, reporting upon the Agency’s operations in more detail than the basic statements.

The statements are followed by *required supplementary information* that further supports the information in the financial statements. Notably, this would be the budget to actual comparison information.

The agency adopted Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements - and Management’s Discussion and Analysis - for State and Local Governments. The GASB requires that the governmental agencies provide two years of financial information so that the reader will be able to draw comparisons on the results of operations and the financial position from year-to-year.

Government-wide Financial Statements

This discussion and analysis is intended to serve as an introduction to the Agency’s financial statements. The Agency’s annual report includes two government-wide financial statements. These statements are designed by GASB Statement No. 34 to change the way in which government financial statements are presented. It provides readers a concise “entity-wide” Statement of Net Assets and Statement of Activities to provide a broad overview of the Agency’s financial position and results of operation in a manner similar to a private-sector business. The Government-wide Financial Statements include two documents as set forth below:

**CENTRAL SIERRA CHILD SUPPORT AGENCY
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

- The Agency Governmental Funds Balance Sheet/Statement of Net Assets, June 30, 2021 – presents information on the Agency’s assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. The difference between the assets and liabilities is reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Agency is improving or weakening.
- The Agency Statement of Governmental Fund Revenue, Expenditures, and Changes in Fund Balance/Statement of Activities for the Fiscal Year Ended June 30, 2021 – presents information showing how the Agency’s net assets change during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Government-wide Financial Analysis

The Agency’s assets exceeded its liabilities at the close of the most recent fiscal year. A portion of the assets reflects its investment in capital assets (*e.g.*, building, equipment, furniture, *etc.*). The Agency uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. At the end of the current fiscal year, the Agency is able to report positive balances in both categories of net assets.

Table 1 Net Assets Governmental Activities		
	June 30, 2020	June 30, 2021
Total Current Assets	\$814,874	\$ 1,617,923
Total Net Capital Assets	\$ 0	\$ 0
Total Deferred Outflows	\$1,204,756	\$1,137,085
Total Liabilities	\$3,806,706	\$4,048,136
Total Deferred Inflows	\$159,180	\$225,417
Total Fund Balance/Net Assets	(\$1,946,256)	(\$1,518,545)

Comparative Statement of Activities

The Governmental Activities of the Central Sierra Child Support Agency include the establishment, enforcement, collection, and distribution of child support and medical support and the establishment of paternity. These functions are funded 67% by Federal funds and 33% by State funds.

**CENTRAL SIERRA CHILD SUPPORT AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Table 2 Changes in Net Assets For the year ended June 30, 2020 and 2021			
Revenues	2020	2021	% Change
State Administered Grant	\$4,598,814	\$4,268,183	-7.75%
Other Revenue, Interest Fund: 100, 105, 110	\$13,746	\$79,195	82.64%
Total Revenue	\$ 4,612,560	\$ 4,347,378	-6.10%
Expenditures	2020	2021	% Change
Personnel Costs	\$3,904,788	\$3,143,115	-24.23%
Building Lease	\$219,818	\$181,175	-21.33%
Utilities	\$38,209	\$31,978	-19.49%
Other Facility Expenses	\$51,498	\$15,566	-230.84%
Facility Improvements	\$43,428	\$10,000	-334.28%
Memberships & Subscriptions	\$20,126	\$12,923	-55.74%
POP Program	\$3,470	\$2,750	-26.18%
Communications	\$14,266	\$18,044	20.94%
Postage	\$24,528	\$9,855	-148.89%
Travel & Meetings & Conventions	\$22,127	\$3,436	-543.98%
Other Office Expenses & eOscar	\$61,743	\$56,728	-8.84%
Other County Agencies	\$0	\$28,193	100.00%
Legal Services	\$39,038	\$45,000	13.25%
Training	\$78,041	\$9,530	-718.90%
Service of Process	\$9,994	\$8,225	-21.51%
Laboratory Services	\$456	\$0	-100.00%
Other Consult/Agencies & Other Services & Admin	\$125,792	\$72,038	-74.62%
Vehicle Maintenance	\$4,164	\$857	-385.88%
Insurance	\$80,596	\$1009	-7887.71%
Major Equipment and Assets	\$28,759	\$0	-100.00%
EDP Expenses	\$4,402	\$236	-1765.25%
Depreciation	\$0	\$0	0.00%
Total Expenditures	\$4,699,493	\$3,650,658	-30.80%

**CENTRAL SIERRA CHILD SUPPORT AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Budget Comparison

Each year the Agency budget is prepared and presented using known costs, historical use, and estimated increases (some known and some based on anticipated cost-of-living adjustments). These estimated costs are projected for each line item within the budget and are then adjusted because of unexpected costs in some line items that necessitate a reduction in a line item that may not have the anticipated expenditures. The State monitors our budget only in the single amount for administrative funding and a separate amount for EDP (computer-related expenses).

Although well within our total State allocation, there were some line items that were over or under originally anticipated expenditures. Prior to the end of the fiscal year, journal adjustments are made to assure a balanced budget that stays within the guidelines of the State allocation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. This Agency, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Because of the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for government funds with similar information presented by governmental activities in the government-wide financial statements. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Agency is given an allocation at the beginning of the fiscal year. This allocation is provided to the Agency by a percentage each month. Expenditures are reported to the State on a monthly basis through the Administrative Claim process and on-going monthly allocations are adjusted to stay within the overall allocation. If all of the allocation is not expended by the end of the fourth quarter, the balance remains with the State.

**CENTRAL SIERRA CHILD SUPPORT AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Other Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information.

Included in the notes to the financial statement is the required supplementary information for the Schedule of Funding Progress on the California Public Employees' Retirement System.

Also included in the supplementary information are a Budgetary Comparison Schedule and Special Revenue Fund for the Fiscal Year Ended June 30, 2020. This sets out actual budget expenditures as budgeted and adjusted throughout the fiscal year. Variances between budgeted and actual amounts for expenditures are largely due to over and under estimations of accounts payable at year-end.

Capital Assets

The Agency's investment in capital assets for its governmental activities, as of June 30, 2021, was \$0.

Economic Factors and Next Year's Budget

The following factors will be considered in preparing the Agency budget for the 2021-2022 Fiscal Year:

Revenue will remain the same as in 2020-2021 with an allocation of \$4,255,900.

Expenditures for personnel-related matters will be impacted by labor unit bargaining and increased benefit costs. Some expenditures may increase due to increases in costs for office and facility expenses as well as postage costs.

**CENTRAL SIERRA CHILD SUPPORT AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Requests for Information

This financial report is designated to provide a general overview of the Agency's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Julie R. Prado, Executive Director
Central Sierra Child Support Agency
639 New York Ranch Road
Jackson, California 95642

Management Discussion and Analysis prepared by:
Julie R. Prado, Executive Director

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS**

AND

FUND FINANCIAL STATEMENTS

**CENTRAL SIERRA CHILD SUPPORT AGENCY
GOVERNMENTAL FUNDS BALANCE SHEET /
STATEMENT OF NET POSITION
JUNE 30, 2021**

	GOVERNMENTAL FUND		ADJUSTMENTS		STATEMENT OF
	Special		NOTE A		NET POSITION
	Revenue Fund				
ASSETS					
Current Assets					
Cash (Note B)	\$ 1,141,091		\$ -		\$ 1,141,091
Restricted Cash - Tuolumne Leave Liability	206,798		-		206,798
Restricted Cash - CSCSA Leave Liability	683		-		683
Funding Allocation Receivable	269,351		(269,351)		-
Other Assets	-		-		-
Total Current Assets	1,617,923		(269,351)		1,348,572
Net Capital Assets	-		-		-
Total Capital Assets	-		-		-
TOTAL ASSETS	1,617,923		(269,351)		1,348,572
DEFERRED OUTFLOW OF RESOURCES RELATED TO PENSIONS					
	1,137,085		(104,724)		1,032,361
LIABILITIES					
Current Liabilities:					
Accounts Payable	4,443		-		4,443
Deferred Revenue on Funding Allocation	-		257,633		257,633
Non-current Liabilities:					
Tuolumne Leave Liability	206,344		-		206,344
CSCSA Leave Liability	683		-		683
Accrued Employee Leave	273,694		(50,522)		223,172
Net Pension Liability	3,562,972		449,689		4,012,661
Sub-total non-current liabilities	4,043,693		399,167		4,442,860
TOTAL LIABILITIES	4,048,136		656,800		4,704,936
DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS					
	225,417		(35,489)		189,928
FUND BALANCE / NET POSITION					
Unreserved, Undesignated	(1,518,545)		(995,386)		(2,513,931)
Investment in Fixed Assets	-		-		-
TOTAL FUND BALANCE / NET POSITION	\$ (1,518,545)		\$ (995,386)		\$ (2,513,931)

See notes to the financial statements

CENTRAL SIERRA CHILD SUPPORT AGENCY
STATEMENT OF GOVERNMENTAL FUND REVENUE, EXPENDITURES,
and CHANGES IN FUND BALANCE / STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	GOVERNMENTAL		
	FUND		
	Special Revenue	ADJUSTMENTS	STATEMENT
	Fund	NOTE A	OF ACTIVITIES
EXPENDITURES/EXPENSES			
Personnel Costs	\$ 3,143,115	\$ 468,402	\$ 3,611,517
Building Lease	181,175	-	181,175
Utilities	31,978	-	31,978
Other Facility Expenses	15,566	-	15,566
Facilities Improvements	10,000	-	10,000
Membership & Subscriptions	12,923	-	12,923
POP Program	2,750	-	2,750
Communications	18,044	-	18,044
Postage	9,855	-	9,855
Travel	3,436	-	3,436
Other Office Expenses & eOscar	56,728	-	56,728
Other County Agencies	28,193	-	28,193
Legal Services	45,000	-	45,000
Training	9,530	-	9,530
Service of Process	8,225	-	8,225
Other Consultant Agencies & Other Services	72,038	-	72,038
Vehicle Maintenance	857	-	857
Insurance	1,009	-	1,009
EDP Expenses	236	-	236
Total Expenditures/Expenses	<u>3,650,658</u>	<u>468,402</u>	<u>4,119,060</u>
GENERAL REVENUES			
State Administered Grant	4,268,183	(526,984)	3,741,199
Interest Earnings and Other Revenue	79,195	-	79,195
Total General Revenues	<u>4,347,378</u>	<u>(526,984)</u>	<u>3,820,394</u>
Excess (Deficiency) of Revenues Over Expenditures/ Change in Net Position	696,720	(995,386)	(298,666)
FUND BALANCE / NET POSITION			
Beginning of the Year	(2,215,265)	-	(2,215,265)
End of the Year	<u>\$ (1,518,545)</u>	<u>\$ (995,386)</u>	<u>\$ (2,513,931)</u>

See notes to the financial statements

NOTES TO THE BASIC FINANCIAL STATEMENTS

CENTRAL SIERRA CHILD SUPPORT AGENCY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Note A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Central Sierra Child Support Agency (the Agency) acts as the local child support agency for Amador, Alpine, Calaveras, and Tuolumne counties. The Agency operates under a Joint Powers Agreement between Amador, Alpine, Calaveras, and Tuolumne counties and in compliance with the applicable standards and regulations set forth by the State of California. The Agency has an independent governing board including members from the Board of Supervisors of Amador, Alpine, Calaveras, and Tuolumne counties. The Agency is a public agency, which is separate and apart from its constituent county. The Agency's financial statements include the accounts of all the Agency's operations.

Basic Financial Statements – Government-Wide Statements

The Agency's basic financial statements include both government-wide (reporting the Agency as a whole) and fund financial statements (reporting the Agency's funds). Both the government-wide and fund financial statements are presented on the same page with the column "Adjustments" to reconcile the fund financial statements to the government-wide financial statements. Adjustments include fixed assets and related depreciation and accrual of employee leave.

The column labeled Statement of Net Position on page 9 and the column labeled Statement of Activities on page 10 are the government-wide financial statements, which display the information about the Agency as a whole. These statements are reported on a full accrual, economic resource basis, which recognizes all assets and receivables as well as all debts and obligations. This government-wide focus is more on the sustainability of the Agency as an entity and the change in the Agency's net assets resulting from the current year's activities.

Basic Financial Statements - Fund Financial Statements

The column labeled Governmental Fund on page 9 and page 10 are the Agency's fund financial statements, which report the Agency's financial transactions in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures. The funds presented in the financial statements are described as follows:

CENTRAL SIERRA CHILD SUPPORT AGENCY
NOTES TO THE FINANCIAL STATMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Note A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Basic Financial Statements – Fund Financial Statements – Continued

Governmental Fund Type - Special Revenue Fund

The special revenue fund consists of administrative allocation from California Department of Child Support Services to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Basis of Accounting / Measurement Focus

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual

Both governmental activities in the column labeled Statement of Net Position on page 9 and column labeled Statement of Activities on page 10 are presented on the accrual basis of accounting and use the economic resources measurement focus. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual

The column labeled Governmental Fund on page 9 and on page 10 are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collectible within the current period or within 90 days after year end.

Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. Costs of accumulated unpaid vacation are reported in the period due and payable rather than the period earned by the employees. Costs of fixed assets are reported as expenditures in the period due and payable rather than reporting the costs as fixed assets and depreciating it over its useful life.

All governmental funds are accounted for using current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet.

**CENTRAL SIERRA CHILD SUPPORT AGENCY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

Note A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Adjustments

The reconciliation of the balance sheet governmental funds to the statement of net position is as follows:

Total Net Position for Government Fund	
– Special Revenue Fund June 30, 2021:	\$ (1,518,545)

Total Net Position reported for governmental activities in the statement of position is different because:

Decrease in Funding Allocation Receivable	(269,351)
Decrease of Deferred Outflows Related to Pension	(104,724)
Increase in Deferred Revenue on Funding Allocation	(257,633)
Decrease in Accrued Leave Liability	50,522
Decrease in Deferred Inflows Related to Pension	35,489
Increase in Net Pension Liability	<u>(449,689)</u>
Total Net Position at June 30, 2021	\$ <u>(2,513,931)</u>

The reconciliation of the statement of revenues, expenditures, and changes in fund balances – governmental fund to the statement of activities is as follows:

Net Change in Net Position for Government Fund	
– Special Revenue Fund at June 30, 2021:	\$ 696,720

Amounts reported for governmental activities in the statement of activities are different because:

Decrease in Funding Allocation Receivable	(269,351)
Amortization of Deferred Outflows/Inflows related to Pension	479,630
Increase in Deferred Revenue on Funding Allocation	(257,633)
Decrease in Accrued Leave Liability	50,522
Proportional Share of Total Pension Plan Expense	<u>(998,554)</u>
Change in Net Position at June 30, 2021	\$ <u>(298,666)</u>

CENTRAL SIERRA CHILD SUPPORT AGENCY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Note A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Budgets and Budgetary Accounting

The Agency adopts an annual budget for its special fund. The budget is presented on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. Each year at the beginning of the calendar year, a work program for the work of the Agency is prepared.
2. A preliminary budget for carrying out the work program, including reasonable contingency, in an amount to be approved by the Board is prepared by April 1st of the preceding fiscal year. The preliminary budget includes proposed expenditures at the account level and is prepared by taking into consideration the State initial planning allocation sent by California Department of Child Support Services (DCSS).
3. Prior to June 1st of the preceding fiscal year, the Board reviews and adopts the budget based upon its approved work program and after public hearing.
4. The adopted preliminary budget is contingent on the receipt of the Agency's final state allocation of funds.
5. The budget becomes final after the Board approves the adjustments necessary to respond to or bring the budget into conformity with the final State allocation of funds.
6. The final State allocation includes the following budget categories: a) non-EDP administrative allocation, and b) EDP allocation that include specific claiming account numbers.
7. The Executive Director is authorized to transfer budgeted amounts at the account level. However, the Agency cannot exceed the total appropriation nor can it shift funds between the two budget categories. Further, the Agency cannot exceed the allocation assigned to specific claiming account numbers. There is no budget category control placed on the components of non-EDP administrative allocation, however, the use of this fund is governed by DCSS policy directives and the Agency is expected to have all the different functions in place.

CENTRAL SIERRA CHILD SUPPORT AGENCY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Note A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Compensated Absences

The Agency accrues accumulated unpaid vacation when earned by the employee. The accumulated balance represents an adjustment or reconciling item between the fund and government-wide presentations.

Regular full-time and regular part-time employees shall earn and accrued paid vacation leave in accordance with the following provisions:

Annual Vacation	
<u>Accrual Rate</u>	<u>Years of Service</u>
88 Hours	0-2
128 Hours	3-9
168 Hours	10 and above

The Agency has the following policies related to sick leave:

There are no restrictions regarding accumulation of sick leave. On termination an employee may:

- a) elect to apply all accumulated sick leave towards PERS service credit for retirement purposes, or
- b) be compensated for accrued sick leave. The rate of compensation shall be the full amount of the employee's current hourly rate of pay for the first two hundred forty (240) hours and fifty percent (50%) of all additional hours of sick leave accrued.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives, which vary from 3 to 5 years. Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements.

CENTRAL SIERRA CHILD SUPPORT AGENCY
NOTES TO THE FINANCIAL STATMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Note A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Concluded

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Agency has deferred outflows related to pensions. This includes pension contributions subsequent to the measurement date of the net pension liability and other amounts (see Note E), which are amortized by an actuarial determined period. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Agency has deferred inflows related to pensions. These amounts (see Note E) are amortized by an actuarial determined period.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Agency's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Pursuant to GASB statement 68, the accompanying financial statements present net pension liabilities. For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Valuation Date (VD)	June 30, 2019
Measurement Date (MD)	June 30, 2020
Measurement Period (MP)	July 1, 2019 to June 30, 2020

**CENTRAL SIERRA CHILD SUPPORT AGENCY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

Note B: CASH IN BANK

Deposits

The table below is designed to disclose the level of custody credit risk assumed by the Agency based upon how its deposits were insured or secured with collateral at June 30, 2021. The categories of credit risk are defined as follows:

Category 1 – Insured by FDIC or collateralized with securities held by the Agency or by its agent in its name.

Category 2 – Uninsured but collateralized with securities held by the pledging financial institution’s trust department or agent in the Agency’s name.

Category 3 – Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Agency’s name; or collateralized with no written or approved collateral agreement.

<u>Type of Deposits</u>	<u>Custody Credit Risk Category</u>			<u>Total Carrying Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
Demand Deposits	\$ 250,000	\$ 0	\$ 1,098,3572	\$ 1,348,572

Note C: DEFERRED REVENUE ON FUNDING ALLOCATION

Deferred revenue on funding allocation represents the excess funding from the federal and state administered allocation over the adjusted administrative expenditures for the year ended June 30, 2021 that is due to California Department of Child Support Services. The payable is expected to offset allocation payments made in the next fiscal year from California Department of Child Support Services.

Note D: CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2021 are as follows:

	<u>Balance 6/30/2020</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance 6/30/2021</u>
Computer Equipment	\$ 12,926	\$ -	\$ -	\$ 12,926
Furniture & Other Equip.	72,204	-	-	72,204
Vehicles	105,614	-	-	105,614
Total Fixed Assets	190,744	-	-	190,744
Accumulated Depreciation	(190,744)	-	-	(190,744)
Net Fixed Assets	\$ -	\$ -	\$ -	\$ -

Depreciation expense charged to governmental functions for the year ended June 30, 2021 was \$0.

CENTRAL SIERRA CHILD SUPPORT AGENCY
NOTES TO THE FINANCIAL STATMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Note E: PENSION PLAN

The Agency participates in a cost sharing multiple-employer defined benefit plan through the California Public Employees' Retirement System (CalPERS) which covers substantially all regular full-time employees of the Agency. CalPERS acts as a common investment and administrative agent for participating public entities with the state of California and reports information to the Agency in accordance with reporting standards established by the Governmental Accounting Standards Board (GASB).

As of June 30, 2021, the Agency's proportionate share of the net pension liability, pension expense and deferred inflows of resources and deferred outflows of resources for the above plans is as follows:

<u>Pension Plan</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Proportionate Share of Pension Expense</u>
CalPERS	\$ 4,012,661	\$ 1,032,361	\$ 189,928	\$ 998,554

Plan Description

The Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan or PERF C) is administered by the California Public Employees' Retirement System (CalPERS). Qualified employees are eligible to participate in the Plan. The Plan consists of a Miscellaneous Risk Pool and a Safety Risk Pool, which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one Miscellaneous or Safety plan. Each individual employer rate plan generally has less than 100 active members.

The Plan was established to provide retirement, death, and disability benefits to public agency rate plans with generally less than 100 active members. The benefit provisions for PERF C employees are established by statute. A full description regarding the number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and member information for the respective rate plan is listed in the respective rate plan's June 30, 2019 Annual Valuation Report (funding valuation). Details of the benefits provided can be obtained in Appendix B of the funding valuation report. This report and CalPERS' audited financial statements are publicly available reports that can be found on CalPERS' website at <https://www.calpers.ca.gov/page/forms-publications>.

**CENTRAL SIERRA CHILD SUPPORT AGENCY
NOTES TO THE FINANCIAL STATMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

Note E: PENSION PLAN – Continued

The Plan provisions and benefits in effect at June 30, 2021, are summarized as follows:

	Miscellaneous Risk Pool	
	Misc. Risk Plan	PEPRA Misc. Plan
	On or Before	On or After
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age (earliest)	50	52

Contributions

Section 20814c of the California Public Employees' Retirement law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are determined annually through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Agency is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. Total Agency pension contributions were \$479,630.

Pension Liabilities, Pension Expense, and Deferred outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2021, the Agency reported net pension liabilities for its proportionate share of the Miscellaneous Risk Pool net pension liability totaling \$4,012,661. The net pension liability was measured as of June 30, 2020.

The Agency's proportion of the net pension liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At the June 30, 2020 measurement date, the Agency's proportional share of Net Pension Liability/(Asset) was 0.03688%, which is an increase of 0.00211% from the prior year's proportional share (measurement date June 30, 2019) of 0.03477%

CENTRAL SIERRA CHILD SUPPORT AGENCY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Note E: PENSION PLAN – Continued

For the year ended June 30, 2021, the Agency recognized pension expense of \$998,554. At June 30, 2021, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between actual and expected experience	\$ 206,785	\$ -
Changes of Assumptions	-	(28,620)
Net differences between projected and actual earnings on plan investments	119,202	-
Change in employer's proportion	226,744	-
Differences between contributions and proportionate share of contributions	-	(161,308)
Pension contributions subsequent to measurement date	<u>479,630</u>	<u>-</u>
	<u>\$ 1,032,361</u>	<u>\$ (189,928)</u>

The deferred outflow of resources related to pensions resulting from Agency contributions subsequent to the measurement date will be recognized as pension expense in the year ended June 30, 2022.

The net differences between projected and actual earnings on plan investments is amortized over a five-year period on a straight-line basis. One-fifth is recognized as pension expense during the measurement period and the remaining amount is deferred and will be amortized over the remaining four-year period. The remaining net differences between the projected and actual earnings on plan investments shown above represents the unamortized balance relating to the current measurement period and the prior measurement period on a net basis.

CENTRAL SIERRA CHILD SUPPORT AGENCY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Note E: PENSION PLAN – Continued

All other deferred inflows or resources and deferred outflows of resources are amortized over the expected average remaining service life (EARSL) of the plan participants. The EARSL for the miscellaneous Plan for the June 30, 2020 measurement date is 3.8 years.

The deferred inflows of resources and outflows of resources will be recognized in pension expense as follows:

Year Ended June 30	Amortization
2022	\$ 83,140
2023	120,397
2024	102,093
2025	57,173
2026	-
Thereafter	-

Net Pension Liability Assumptions

Total pension liability for the June 30, 2020 measurement period was determined by an actuarial valuation as of June 30, 2019 with update procedures used to roll forward the total pension liability to June 30, 2020. The collective total pension liability was based on the following assumptions:

Valuation date	June 30, 2019
Measurement date	June 30, 2020
Actuarial cost method	Entry age normal
Discount rate	7.15%
Consumer price inflation	2.50%
Salary growth	Varies by Entry Age and Service

Mortality assumptions are derived using CalPERS' Membership Data for all funds. The post-retirement mortality rates include 15 years of projected on-going mortality improvement using 90% Scale MP 2016 published by the Society of Actuaries.

Post-retirement benefit increase assumptions are derived using the Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power Applies.

CENTRAL SIERRA CHILD SUPPORT AGENCY
NOTES TO THE FINANCIAL STATMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Note E: PENSION PLAN – Continued

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the Plan’s asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The expected real rates of return by asset class are summarized in the following table:

Asset Class	Current Target Allocation	Real Return Years 1-10	Real Return Years 11+
Global equity	50%	4.8%	5.98%
Fixed income	28%	1.0%	2.62%
Inflation assets	-	.77%	1.81%
Private equity	8.0%	6.3%	7.23%
Real estate	13%	3.75%	4.93%
Liquidity	1.0%	-	(0.92%)

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutory required rates, actuarially determined. Based on these assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine total pension liability.

CENTRAL SIERRA CHILD SUPPORT AGENCY
NOTES TO THE FINANCIAL STATMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Note E: PENSION PLAN – Concluded

The following presents the Agency’s proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	Discount Rate		
	6.15% (1% Decrease)	7.15% (Current Rate)	8.15% (1% Increase)
Measurement Date	6/30/2020		
Fiscal Year End	6/30/2021		
Net Pension Liability	\$ 6,803,696	\$ 4,012,661	\$ 1,706,516

Plan Fiduciary Net Position

Detailed information about CalPERS Miscellaneous Risk Plan fiduciary net position is available in a separate comprehensive annual financial report. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814.

Note F: FUND BALANCE

The Agency utilizes reserves to denote that portion of fund balance, which cannot be appropriated for expenditures or is legally segregated for specific use. Reserves are as indicated on the balance sheet.

Unreserved fund balance represents financial resources available to finance expenditures. Portions of unreserved fund balance may be designated to indicate tentative plans for financial resource utilization in the future period.

Undesignated fund balance in the accompanying financial statements represents accumulated surplus, which, as specified in the California Government Code, is restricted to the following uses: to meet cash requirements before the proceeds from revenues are available, to meet emergency expenditures and at the end of the fiscal year to meet current year operating or subsequent year budget deficits.

CENTRAL SIERRA CHILD SUPPORT AGENCY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Note G: COMMITMENTS

The Agency leases its office building at 639 New York Ranch Road, Jackson, CA for a term of five (5) years with early termination provision upon 30 days prior written notice in the event the Agency fails to receive an allocation from the State of California Department of Child Support Services. The monthly future rent on this building is \$9,726 with a provision for an annual adjustment based on the Consumer Price Index. The Agency also leases office space located at 975 Morning Star Drive, Suite A, Sonora, CA for a term of five (5) years ending on June 30, 2026 unless renewed or extended. The monthly future rent on this office is \$8,307. The total rent expense for the Agency for fiscal year ended June 30, 2021 is \$181,175.

Note H: CONTINGENCIES

The Agency received substantial support from state and federal funds for the administration and enforcement of child support services. A significant reduction in the level of this support, if this were to occur, may have an effect on the Agency's program and activities.

This support from state and federal funds is subject to review and audit by grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, management believes that the Agency will not incur significant losses from possible grant disallowances.

As of June 30, 2021, the Agency did not have any pending litigation or potential non-disclosed liabilities that management believes would have a material effect on the financial statements.

Note I: RISK MANAGEMENT

The Agency is exposed to various risks of loss related to torts, damage to, and theft or destruction of assets; errors and omissions; injuries to employees and natural disaster. The Agency has a Memorandum of Understanding with California Public Entity Insurance Authority (CPEIA), a sister joint power authority (JPA) of CSAC Excess Insurance Authority, which is a joint powers insurance pool that provides its members with numerous risk management and insurance programs. The Agency participated in the following insurance and pooled coverage for the fiscal year 2021:

**CENTRAL SIERRA CHILD SUPPORT AGENCY
 NOTES TO THE FINANCIAL STATMENTS
 FOR THE YEAR ENDED JUNE 30, 2021**

Note I: RISK MANAGEMENT - Continued

Primary workers' compensation	\$ 125,000
Excess workers' compensation	Statutory
General liability	\$ 25,000,000
Property (All Risk and Flood)	
All Risk	\$ 800,000,000
Flood	\$ 600,000,000
Crime Bond	\$ 15,000,000
Cyber Liability (per policy)	\$ 5,000,000

The Agency has had no significant reduction in insurance coverage from prior year. The Agency has had no settlements exceed insurance coverage for the prior year.

The Agency contracted with CalPERS to administer its employee medical insurance coverage. The Agency also carries dental and vision insurance coverage for its employees.

Note J: SUBSEQUENT EVENTS

The Agency's management has evaluated its subsequent events through July 18, 2022, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

**CENTRAL SIERRA CHILD SUPPORT AGENCY
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021**

Schedule of the Proportionate Share of the Net Pension Liability

	Fiscal Year End						
	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Measurement Date	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Proportion of the net pension liability (assets)	0.03688%	0.03477%	0.03403%	0.03613%	0.03605%	0.03429%	0.03619%
Proportionate share of the net pension liability (asset)	\$ 4,012,661	\$ 3,562,972	\$ 3,279,462	\$ 3,583,514	\$ 3,119,812	\$ 2,353,369	\$ 2,252,132
Covered-employee payroll	\$ 2,213,606	\$ 2,485,520	\$ 2,678,234	\$ 2,719,966	\$ 2,723,187	\$ 2,735,446	\$ 2,794,794
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	181.27%	143.35%	122.45%	131.75%	114.56%	86.03%	80.58%
Plan fiduciary net position as a percentage of the total pension liability	75.10%	75.26%	75.26%	73.31%	74.06%	78.40%	79.82%

Schedule of Contributions

	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 479,630	\$ 457,165	\$ 432,606	\$ 394,384	\$ 367,658	\$ 357,954	\$ 348,053
Contributions in relation to the contractually required contribution	(479,630)	(607,165)	(582,606)	(594,384)	(517,658)	(507,954)	(348,053)
Contribution deficiency (excess)	-	(150,000)	(150,000)	(200,000)	(150,000)	(150,000)	-
Covered-employee payroll	\$ 2,014,008	\$ 2,213,606	\$ 2,485,520	\$ 2,678,234	\$ 2,719,966	\$ 2,723,187	\$ 2,735,446
Contributions as a percentage of covered employee payroll	23.81%	27.43%	23.44%	22.19%	19.03%	18.65%	12.72%

Note: accounting standards require presentation of 10 years of information. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule as future data becomes available.

Amounts for covered payroll are reported as of the previous fiscal year to align with the measurement date of the net pension liability.

**CENTRAL SIERRA CHILD SUPPORT AGENCY
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
State Administered Grants	\$ 4,255,900	\$ 4,268,183	\$ 12,283
Interest Income and Other Revenue	-	79,195	79,195
Total Revenues	<u>4,255,900</u>	<u>4,347,378</u>	<u>91,478</u>
EXPENDITURES			
Personnel Costs	3,401,513	3,143,115	258,398
Building Lease	223,865	181,175	42,690
Utilities	40,000	31,978	8,022
Other Facility Expenses	15,700	15,566	134
Facility Improvements	10,000	10,000	-
Membership & Subscriptions	27,000	12,923	14,077
POP Program	3,500	2,750	750
Communications	35,800	18,044	17,756
Postage	25,000	9,855	15,145
Travel	15,000	3,436	11,564
Other Office Expenses & eOscar	74,670	56,728	17,942
Other County Agency Expenses	43,685	28,193	15,492
Legal Services	45,000	45,000	-
Training	50,000	9,530	40,470
Service of Process	23,500	8,225	15,275
Laboratory Services	-	-	-
Other Consultant Agencies & Other Services	84,451	72,038	12,413
Vehicle Maintenance	10,000	857	9,143
Insurance	100,386	1,009	99,377
Equipment	20,000	-	20,000
EDP Expenses	6,830	236	6,594
Total Expenditures	<u>4,255,900</u>	<u>3,650,658</u>	<u>605,242</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	-	696,720	696,720
Fund Balance, Beginning of Year	<u>-</u>	<u>(2,215,265)</u>	<u>(2,215,265)</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ (1,518,545)</u>	<u>\$ (1,518,545)</u>

See notes to the financial statements

UNIFORM GUIDANCE REPORTS

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Central Sierra Child Support Agency
Jackson, California

We have audited the financial statements of Central Sierra Child Support Agency as of and for the year ended June 30, 2021, and have issued our report thereon dated July 18, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and their records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants

Rancho Cordova, California
July 18, 2022



www.gbacpa.com

10850 Gold Center Drive, Suite 260
Rancho Cordova, CA 95670
916/922-5109 FAX 916/641-5200

1970 Broadway, Suite 260
Oakland, CA 94612
510/817-4886

Princeville, HI
888/763-7323

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**CENTRAL SIERRA CHILD SUPPORT AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Grantor	Federal CFDA Number	Expenditures
Department of Health and Human Services Pass-through from California Department of Child Support Services		
Child Support Enforcement	93.563	\$ 2,324,989
Total Expenditures of Federal Awards		\$ 2,324,989

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Central Sierra Child Support Agency under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Central Sierra Child Support Agency, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Central Sierra Child Support Agency.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Central Sierra Child Support Agency has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

See notes to financial statements

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Central Sierra Child Support Agency
Jackson, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Central Sierra Child Support Agency, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 18, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Central Sierra Child Support Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Grant Bennett Associates

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July 18, 2022



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10850 Gold Center Drive, Suite 260
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510/817-4886

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors

Central Sierra Child Support Agency

Jackson, California

Report on Compliance for Each Major Federal Program

We have audited Central Sierra Child Support Agency's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Central Sierra Child Support Agency's major federal programs for the year ended June 30, 2021. Central Sierra Child Support Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Central Sierra Child Support Agency's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types compliance requirements referred to above that could have a direct and material effect on the major federal programs occurred. An audit includes examining, on a test basis, evidence about Central Sierra Child Support Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with each major program. However, our audit does not provide a legal determination of Central Sierra Child Support Agency's compliance.

Opinion on Each Major Federal Program

In our opinion, Central Sierra Child Support Agency complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified above for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Central Sierra Child Support Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Central Sierra Child Support Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Central Sierra Child Support Agency's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirements of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a *material weakness* in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be *material weaknesses* or *significant deficiencies*. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of our testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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10850 Gold Center Drive, Suite 260
Rancho Cordova, CA 95670
916/922-5109 FAX 916/641-5200

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**CENTRAL SIERRA CHILD SUPPORT AGENCY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

A. SUMMARY OF AUDITOR'S RESULTS	
<i>Financial Statements</i>	
1. Type of Auditors' Report Issued	UNMODIFIED
2. Internal Control Over Financial Reporting: Material Weakness(es) Identified Significant Deficiency(ies) Identified	NONE NONE REPORTED
3. Noncompliance Material to Financial Statements	NONE
<i>Federal Awards</i>	
1. Internal Control Over Major Programs : Material Weakness(es) Identified Significant Deficiency(ies) Identified	NONE NONE REPORTED
2. Type of Auditor's Report Issued on Compliance for Major Programs	UNMODIFIED
3. Uniform Guidance Audit Finding Disclosed by Audit in accordance with 2 CFR 200.516(a)	NONE REPORTED
4. Major Programs:	93.563 Child Support Enforcement
5. Dollar Threshold for Type A Programs	\$750,000
6. Auditee Qualification	LOW RISK
B. Findings Relating to the Financial Statements Which Are Required to Be Reported in Accordance with GAGAS	NONE REPORTED
C. Findings and Questioned Costs for Federal Awards Including Audit Findings Defined in the Uniform Guidance	NONE REPORTED

**CENTRAL SIERRA CHILD SUPPORT AGENCY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

There were no prior year audit findings.

AGENDA ITEM

#3



MEMORANDUM

DATE: July 20, 2022
TO: Board of Directors
FROM: Julie R. Prado, Executive Director

SUBJECT: 2022/2023 FY Final Budget (Agenda Item # 3)

Enclosed is the proposed Final Budget for the 2022-2023 fiscal year which is to be submitted to the Board for adoption after a public hearing each year, pursuant to **Section 8** of the *Amended and Restated Joint Powers Agreement*. Notices of the budget hearing to be held July 25, 2022 were posted in all four member counties for the July meeting.

General information: Note the following regarding funding and accounting of the Agency's costs:

1. The primary sources of revenue for funding the Agency are State & Federal monies (34/66), all administered by the State Department of Child Support Services. No member county contributes revenue to the Agency. Occasionally additional revenue is received for special purposes, such as insurance monies.
2. The State advances the revenue on a monthly basis, beginning with 1/12 of the annual allocation. Every month, a claim for expenditures from the allocation is submitted to the State, which reviews the expenditures and adjusts the subsequent monthly advance if the full monies which had been advanced during that month had not been spent.
3. At the end of the state fiscal year, any amount not spent from the annual allocation is retained by the State: it cannot be "rolled over" into the next fiscal year.
4. Each budget is created to "balance" to the allocation. In each year of the history of the Agency, the allocation has not been spent 100%.

Background: The final local administration allocation & EDP letters have been received from the State Department of Child Support Services. While future funding for Central Sierra is expected to be further reduced based on the State funding methodology, final funding for 2022-2023 was reduced from the 2021/22 allocation by \$100,000.



Revenues: The Final Budget includes the following revenues:

Administration of the local agency:	\$4,149,070.00
Electronic Data Processing (EDP):	<u>6,830.00</u>
TOTAL:	\$4,155,900.00

Expenditures: The Board adopted a Preliminary Budget for fiscal year 2022-23 at its April 25, 2022 meeting. No changes have been made to that Preliminary Budget.

RECOMMENDATION:

It is recommended that the Board approve the Final Budget for 2022-2023 as proposed.

**CENTRAL SIERRA CHILD SUPPORT AGENCY - FINAL REVENUE BUDGET
FISCAL YEAR 2022 - 2023**

Line Item Title	Account	Account Title	2022-2023 PRELIMINARY	2022-2023 FINAL
FUND 100				
GENERAL FUND	40100	STATE/COUNTY REVENUES	\$1,410,683.80	\$1,410,683.80
GENERAL FUND	40200	FEDERAL REVENUES	\$2,738,386.20	\$2,738,386.20
GENERAL FUND	40300	FEDERAL INCENTIVE		
GENERAL FUND	40400	STATE SPECIAL PROJECTS		
GENERAL FUND	41100	EDP-RECURRING	\$6,830.00	\$6,830.00
GENERAL FUND	41200	EDP-NON-RECURRING		
TOTAL REVENUES			\$4,155,900.00	\$4,155,900.00

**CENTRAL SIERRA CHILD SUPPORT AGENCY
EXPENDITURE BUDGET
FISCAL YEAR 2022-2023**

Line Item Title	Account	Account Title	2022-2023 PRELIMINARY	2022-2023 FINAL
1002000	SALARIES			
SALARIES	51005	CASEWORKERS	\$ 666,742.00	\$ 666,742.00
SALARIES	51010	CSS STAFF SUPERVISORS	\$ 251,871.00	\$ 251,871.00
SALARIES	51015	CS CLERICAL	\$ 153,580.00	\$ 153,580.00
SALARIES	51035	ATTORNEYS	\$ 275,382.00	\$ 275,382.00
SALARIES	51060	CFW	\$ 120,368.00	\$ 120,368.00
SALARIES	51067	OVERTIME	\$ 2,500.00	\$ 2,500.00
SALARIES	51078	ADMINISTRATORS	\$ 314,834.00	\$ 314,834.00
SALARIES	51088	ADMINISTRATION SUPPORT	\$ 344,672.00	\$ 344,672.00
TOTAL SALARIES			\$ 2,129,949.00	\$ 2,129,949.00

Line Item Title	Account	Account Title	2022-2023 PRELIMINARY	2022-2023 FINAL
1002500	BENEFITS			
BENEFITS	51330	LEAVE CASHOUTS	\$ -	\$ -
BENEFITS	51340	LEAVE LIABILITY FUND	\$ 70,000.00	\$ 70,000.00
BENEFITS	51451	1959-EMPLOYER	\$ 300.00	\$ 300.00
BENEFITS	51452	1959-EMPLOYEE	\$ 118.00	\$ 118.00
BENEFITS	51453	FICA	\$ 120,000.00	\$ 120,000.00
BENEFITS	51454	MEDICARE	\$ 31,000.00	\$ 31,000.00
BENEFITS	51455	PERS-EMPLOYER	\$ 552,200.00	\$ 552,200.00
BENEFITS	51457	PERS-PEPRA	\$ 31,300.00	\$ 31,300.00
BENEFITS	51458	LONG TERM DISABILITY (LTD)	\$ 7,200.00	\$ 7,200.00
BENEFITS	51459	WORKERS COMPENSATION	\$ 58,000.00	\$ 58,000.00
BENEFITS	51460	UNEMPLOYMENT (UI) & ETT	\$ 3,200.00	\$ 3,200.00
BENEFITS	51461.1	HEALTH BENEFITS - INSURANCE	\$ 420,000.00	\$ 420,000.00
BENEFITS	51461.2	HEALTH BENEFITS - IN LIEU	\$ 21,000.00	\$ 21,000.00
BENEFITS	51461.3	INS RETIRED PREMIUMS	\$ 6,500.00	\$ 6,500.00
BENEFITS	51462	LIFE INSURANCE/AD&D	\$ 5,000.00	\$ 5,000.00
BENEFITS	51463	WELLNESS PROGRAM	\$ 6,000.00	\$ 6,000.00
BENEFITS	51464	DEFERRED COMPENSATION	\$ 50,500.00	\$ 50,500.00
BENEFITS	51465	TRAVEL ALLOWANCE	\$ -	\$ -
BENEFITS	51466	CELL PHONE STIPEND	\$ 3,000.00	\$ 3,000.00
TOTAL BENEFITS			\$ 1,385,318.00	\$ 1,385,318.00

Line Item Title	Account	Account Title	2022-2023 PRELIMINARY	2022-2023 FINAL
1003000	SERVICES & SUPPLIES			
SERVICES & SUPPLIES	52300	MEMBERSHIP DUES/SUBSCRIP.	\$ 15,000.00	\$ 15,000.00
SERVICES & SUPPLIES	52301	e-OSCAR	\$ 240.00	\$ 240.00
SERVICES & SUPPLIES	53340	POP PROGRAM	\$ 3,500.00	\$ 3,500.00
SERVICES & SUPPLIES	54149.1	JACKSON LEASE	\$ 78,000.00	\$ 78,000.00

**CENTRAL SIERRA CHILD SUPPORT AGENCY
EXPENDITURE BUDGET
FISCAL YEAR 2022-2023**

Line Item Title	Account	Account Title	2022-2023 PRELIMINARY	2022-2023 FINAL
SERVICES & SUPPLIES	54149.5	SONORA LEASE	\$ 60,000.00	\$ 60,000.00
SERVICES & SUPPLIES	54151.1	OTHER FACILITY EXP-JACKSON	\$ 15,000.00	\$ 15,000.00
SERVICES & SUPPLIES	54151.3	OTHER FACILITY EXP-CALAVERAS	\$ 4,300.00	\$ 4,300.00
SERVICES & SUPPLIES	54151.5	OTHER FACILITY EXP-SONORA	\$ 15,000.00	\$ 15,000.00
SERVICES & SUPPLIES	54152.1	COMMUNICATIONS-JACKSON	\$ 9,000.00	\$ 9,000.00
SERVICES & SUPPLIES	54152.3	COMMUNICATIONS-CALAVERAS	\$ -	\$ -
SERVICES & SUPPLIES	54152.4	COMMUNICATIONS-ALPINE	\$ -	\$ -
SERVICES & SUPPLIES	54152.5	COMMUNICATIONS-SONORA	\$ 6,800.00	\$ 6,800.00
SERVICES & SUPPLIES	54154.1	OTHER OFFICE EXPENSES-JACKSON	\$ 20,000.00	\$ 20,000.00
SERVICES & SUPPLIES	54154.3	OTHER OFFICE EXPENSES-CALAVERAS		
SERVICES & SUPPLIES	54154.4	OTHER OFFICE EXPENSES-ALPINE		
SERVICES & SUPPLIES	54154.5	OTHER OFFICE EXPENSES-SONORA		
SERVICES & SUPPLIES	54155	FACILITY IMPROVEMENTS	\$ 10,000.00	\$ 10,000.00
SERVICES & SUPPLIES	54157.1	POSTAGE	\$ 15,000.00	\$ 15,000.00
SERVICES & SUPPLIES	54157.5	POSTAGE-SONORA		
SERVICES & SUPPLIES	54159	TRAVEL EXPENSES	\$ 10,000.00	\$ 10,000.00
SERVICES & SUPPLIES	55169.1	OTHER COUNTY AGENCIES - AMADOR	\$ 12,000.00	\$ 12,000.00
SERVICES & SUPPLIES	55169.3	OTHER COUNTY AGENCIES - CALAVERAS	\$ 1,500.00	\$ 1,500.00
SERVICES & SUPPLIES	55169.4	OTHER COUNTY AGENCIES - ALPINE		
SERVICES & SUPPLIES	55169.5	OTHER COUNTY AGENCIES - TUOLUMNE	\$ 400.00	\$ 400.00
SERVICES & SUPPLIES	55174	OTHER CONSULT/AGENCIES	\$ 50,000.00	\$ 50,000.00
SERVICES & SUPPLIES	55176	INSURANCE	\$ 105,200.00	\$ 105,200.00
SERVICES & SUPPLIES	56180	MARKETING & OUTREACH	\$ 15,000.00	\$ 15,000.00
SERVICES & SUPPLIES	56182	LEGAL SERVICES	\$ 45,000.00	\$ 45,000.00
SERVICES & SUPPLIES	56190.1	SERVICE OF PROCESS-JACKSON	\$ 10,000.00	\$ 10,000.00
SERVICES & SUPPLIES	56190.3	SERVICE OF PROCESS-CALAVERAS		
SERVICES & SUPPLIES	56190.4	SERVICE OF PROCESS-ALPINE		
SERVICES & SUPPLIES	56190.5	SERVICE OF PROCESS-SONORA		
SERVICES & SUPPLIES	56192	VEHICLE MAINTENANCE	\$ 10,000.00	\$ 10,000.00
SERVICES & SUPPLIES	56198	ADMINISTRATION COSTS	\$ 12,000.00	\$ 12,000.00
SERVICES & SUPPLIES	56199.1	OTH SERVICES - IT SERVICES	\$ 1,000.00	\$ 1,000.00
SERVICES & SUPPLIES	56199.2	OTH SERVICES - MISCELLANEOUS	\$ 15,763.00	\$ 15,763.00
SERVICES & SUPPLIES	57000.1	UTILITIES-JACKSON	\$ 25,000.00	\$ 25,000.00
SERVICES & SUPPLIES	57000.3	UTILITIES-CALAVERAS	\$ 1,100.00	\$ 1,100.00
SERVICES & SUPPLIES	57000.4	UTILITIES-ALPINE		
SERVICES & SUPPLIES	57000.5	UTILITIES-TUOLUMNE	\$ 8,000.00	\$ 8,000.00
SERVICES & SUPPLIES	59100	TRAINING	\$ 50,000.00	\$ 50,000.00
TOTAL SERVICES & SUPPLIES			\$ 623,803.00	\$ 623,803.00

Line Item Title	Account	Account Title	2022-2023 PRELIMINARY	2022-2023 FINAL
1005000		FIXED ASSETS		
FIXED ASSETS	60155	EQUIPMENT	\$ 10,000.00	\$ 10,000.00
TOTAL FIXED ASSETS			\$ 10,000.00	\$ 10,000.00
TOTAL ADMIN			\$ 4,149,070.00	\$ 4,149,070.00

**CENTRAL SIERRA CHILD SUPPORT AGENCY
EXPENDITURE BUDGET
FISCAL YEAR 2022-2023**

Line Item Title	Account	Account Title	2022-2023 PRELIMINARY	2022-2023 FINAL
1007000		AUTOMATION		
AUTOMATION	80217	EDP-RECURRING	\$ 6,830.00	\$ 6,830.00
AUTOMATION	80219	EDP-NON-RECURRING	\$ -	\$ -
TOTAL AUTOMATION			\$ 6,830.00	\$ 6,830.00
GRAND TOTAL			\$ 4,155,900.00	\$ 4,155,900.00

AGENDA ITEM

#4



MEMORANDUM

DATE: July 20, 2022
 TO: Board of Directors
 FROM: Julie R. Prado, Executive Director
 SUBJECT: Executive Report

I. BUDGET

Financial Summary through June 30, 2022, 100% of the year

Expenditure Line Description	Approved Budget	Year-to-Date Expenditures	Percent of Budget Expended
Salaries	\$ 2,152,261.00	\$1,998,967.46	92.88%
Benefits	\$ 1,380,876.00	\$1,235,579.66	89.48%
Services & Supplies	\$ 705,933.00	\$562,506.70	79.68%
Fixed Assets	\$ 10,000.00	0	0%
Automation	\$ 6,830.00	1420.97	20.8%
Overall Totals	\$ 4,255,900.00	\$3,798,474.79	89.24%

- a. As previously reported, the Agency has been working to reduce expenditures to align with a reduction in funding. For 2021/22, based on the DCSS funding methodology, CSCSA was overfunded by \$477,859. CSCSA was asked to reduce expenditures to the extent possible; our efforts resulted in a reduction of expenses in the amount of \$457,425.30. CSCSA is very pleased with this progress.
- b. Report on checks written between \$5,000 and \$10,000 since the last Board Meeting, other than lease payments: **None**

II. PROGRAM REPORT

a. General Remarks

The Agency hired a new Staff Services Specialist for our HR Department on June 22, 2022. Lisa Bispham comes to us from the Child Support Directors Association with a background in many human resources activities, office and personnel management, and has extensive experience with managing multiple statewide committees. Lisa is a Certified Meeting Professional, has extensive education related to marketing and social media advertisements and is graduating with her degree in Professional Studies with an emphasis on Communications and Human Services this December 2022. We are excited about the expertise Lisa brings to CSCSA. Welcome, Lisa, we are thankful you are here!

Joy Hopkins, a 22 year employee with CSCSA began her retirement adventure on July 8, 2022. Joy leaves behind a legacy of excellence in accounting work; she had an eye for detail like no other, she supported her teammates in incredible ways, and furthered the change in culture of the Agency by her willingness to adapt and exercise kindness 100% of the time. Joy will be missed but we look forward to seeing her thrive as a retiree of CSCSA. Good luck, Joy!

The Governor's budget includes changes for the child support program that will significantly impact families. The Full Pass-Through initiative will be implemented in January 2023 for families who *previously* received public assistance. With this change, families will receive the full payment(s) paid by obligors who owe child support arrears to the State for public assistance reimbursement. Today, those payments for past due child support for a period the family received assistance are routed to the State as reimbursement. The second step for this change is intended to be implemented in January 2024 for all families who receive public assistance, whether currently or formerly. Families will receive all payments made for child support, regardless of their aid status and where the money is owed. CSCSA will continue to work with CSDA and DCSS to create an implementation plan and will continue to watch the California budget to track these initiatives. There is a significant budget impact to these changes in that counties receive a percentage of welfare collections as does the Federal Government. Current documentation of these initiatives indicate that the State of California will continue to pay County and Federal share of collections.

In addition to the pass-through initiative, AB135 requires the Child Support Program, effective January 1, 2023, to cease enforcement on child support arrears owed to the State which are determined to be *uncollectable*. DCSS is required to adopt regulations to implement this change. As such, DCSS in collaboration with CSDA is in the process of determining how debts will be determined to be "uncollectable". Factors which are required to be considered are the receipt of income through SSI/SSP, CAPI for Aged Blind

and Disabled Legal Imigrants, and VA Disability. Discretionary factors to be considered include, but are not limited to, available income and assets, source of income, age of the debt, the number of support orders an individual has, employment history, payment history, and incarceration history. CSCSA will continue to be involved with committees related to these new rules and will keep the Board informed.

CSCSA, in collaboration with DCSS, has instituted a simplified application process for customers to open a case. The new application process is a Turbo Tax style application that walks customers through the process in a quick and simple way. The new application process will be highlighted during the August Child Support Awareness Month media campaign by the State and is linked on our website.

August is Child Support Awareness Month nationwide; California's theme is "One Size Does Not Fit All". CSCSA will be expanding awareness of the program through a campaign targeting those customers who have an active driver license suspension as well as the advertisement of the simplified application process. Additionally, CSCSA has taken steps to add to each of your August Board of Supervisors meetings an agenda item to request a resolution recognizing Child Support Awareness Month. We look forward to visiting you!

We are ramping up our marketing and outreach efforts. As reported to the Board last month, we are advertising our Agency on the buses in Amador and Tuolumne. We are on the wait list for the Calaveras bus line as well, anticipating space in October. We are also advertising with Amador radio and several of our online and printed newspapers. We have attended two events this summer, one for Domestic Violence Awareness and one homeless event. We have two more in the pipeline, an Amador sponsored tattoo removal event and the Stuff the Bus campaign in Tuolumne. Our outreach coordinator is visiting partner agencies to educate them on our program including the new Family Justice Center opening in Amador, which will include hands-on assistance to those families who need child support. These are just a few highlights, we are excited about where the program is going and we look to growing it further!

b. Staffing

STAFFING LEVELS [Filled] - 2021-2022 FISCAL YEAR												
Months	7/21	8/21	9/21	10/21	11/21	12/21	1/22	2/22	3/22	4/22	5/22	6/22
GENERAL UNIT												
Accounting	2	2	2	2	2	2	2	2	2	2	2	2
Caseworkers	12	11	10	10	10	11	11	11	11	11	11	11
Child Support Assistant	2	1	1	1	2	2	2	2	2	2	2	2
Legal Clerks	1	1	1	1	1	1	1	1	1	1	1	1
Subtotal	17	15	14	14	15	16	16	16	16	16	16	16
M/C/P Unit												
Business Office	2.6	2.6	2.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	2.6
CS Attorneys	2	2	2	2	2	2	2	2	2	2	2	2
Supervisors/Leaders	4	4	4	4	4	4	4	4	4	4	4	4
Subtotal	8.6	8.6	8.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	8.6
EXECUTIVE												
Executive Director	1	1	1	1	1	1	1	1	1	1	1	1
Deputy Director	1	1	1	1	1	0	0	1	1	1	1	1
Subtotal	2	2	2	2	2	1	1	2	2	1	1	1
TOTAL	27.6	25.6	24.6	23.6	24.6	24.6	24.6	25.6	25.6	25.6	25.6	26.6

c. Program Performance: Collections and Federal Performance Measures (FPMs)

COLLECTIONS

MONTHLY SUPPORT DISTRIBUTED - 2021/2022 FEDERAL FISCAL YEAR; In parens: YTD 2022 Federal Fiscal Year: Agency collection GOAL \$12,500,000			
10/21	\$893,506 (\$893,506)	4/22	\$1,002,258 (\$6,362,938)
11/21	\$862,989 (\$1,756,496)	5/22	\$1,001,053 (\$7,363,991)
12/21	\$885,936 (\$2,642,432)	6/22	\$1,044,190 (\$8,408,181)
1/22	\$830,870 (\$3,473,302)	7/22	
2/22	\$892,534 (\$4,365,936)	8/22	
3/22	\$994,744 (\$5,360,680)	9/22	

FEDERAL PERFORMANCE MEASURES (FPM)

MONTHLY STATISTICS - 2021-2022 FEDERAL FISCAL YEAR												
LEGEND: FPM = Federal Performance Measure												
* = measures where number naturally increases each month												
[in brackets] = Goal for Federal Fiscal Year (October through September)												
Activity	10/21	11/21	12/21	1/22	2/22	3/22	4/22	5/22	6/22	7/22	8/22	9/22
Cases Opened/MO	48	53	31	38	42	42	41	45	38			
Cases Closed/MO	43	46	48	39	55	46	47	51	47			
TOTAL cases open	4531	4541	4530	4538	4522	4537	4525	4521	4485			
FPM 1: IVD Paternity % [103%]*	93.56%	95.94%	97.02%	97.99%	98.76%	99.81%	101.39%	102.71%	103.87%			
FPM 2: Orders % [97.25%]	96.91%	96.48%	96.42%	96.06%	96.04%	96.07%	96.11%	96.15%	96.37%			
FPM 3: Current % [80.5%]	68.10%	68.14%	69.06%	68.02%	68.13%	68.63%	69.11%	69.21%	69.14%			
FPM 4: Arrears % [80%]*	40.18%	47.90%	51.89%	54.85%	57.74%	62.13%	63.53%	66.11%	67.33%			

CENTRAL SIERRA CHILD SUPPORT AGENCY FFY 2021/2022

Federal Performance Measure Goals

June 2022

	FFY GOAL	ACTUAL RESULT
FPM 1 IV-D Paternity Establishment	103.00%	103.87%
<i>Measures the total number of children in the IV-D caseload in the fiscal year who have been born out-of-wedlock and for whom paternity has been established, compared to the total number of children in the IV-D caseload as of the end of the prior fiscal year who were born out-of-wedlock.</i>		
FPM 2 Cases with a Support Order Established	97.25%	96.37%
<i>Measures cases with support orders established compared to total number of cases open at the end of a month.</i>		
FPM 3 Collections on Current Child Support	80.50%	69.14%
<i>Measures the amount of current support, collected and distributed, compared to the total amount of current support owed.</i>		
FPM 4 Cases with Collection on Arrears	80.00%	67.33%
<i>Measures the number of cases with at least one payment made towards arrears compared with the number of cases owing arrears during the FFY.</i>		
		FFY to-date
FPM 5 Distributed Collections	\$12,500,000	\$8,408,181
<i>Measures the total dollar amount of child support collected and distributed based on the CS34/35</i>		

CENTRAL SIERRA CHILD SUPPORT AGENCY FFY 2021/2022

Federal

Performance Measure Report

Data Source: FPM Report

FPM 1 IV D Paternity Establishment 103%	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Point in Time	Data Source
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Monthly Goal	baseline	94.25%	94.93%	96.27%	97.50%	98.48%	99.31%	99.78%	100.47%	101.27%	102.32%	103.00%	100.47%	
Children with Paternity Established	2442	2479	2507	2532	2552	2579	2620	2654	2684	0	0	0	2684	1257 line 6
Children born out of wedlock per year	2584	2584	2584	2584	2584	2584	2584	2584	2584	2584	2584	2584	2584	2584
FFY 2022 Actual	93.56%	95.94%	97.02%	97.99%	98.76%	99.81%	101.39%	102.71%	103.87%	0.00%	0.00%	0.00%	103.87%	1257 line 5 PY
Over/Under (%points)		1.69%	2.09%	1.71%	1.26%	1.33%	2.08%	2.93%	3.40%	-101.27%	-102.32%	-103.00%	3.40%	
FFY 2021 Actual	93.56%	94.25%	94.93%	96.27%	97.50%	98.48%	99.31%	99.78%	100.47%	101.27%	102.32%	102.97%		

FPM 2 Cases with Support Orders Established 97.25%	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Point in Time	Data Source
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Monthly Goal	97.09%	97.09%	97.10%	97.18%	97.19%	97.20%	97.21%	97.21%	97.22%	97.23%	97.24%	97.25%	97.22%	
Cases with a Support Order	4391	4381	4368	4359	4343	4354	4349	4347	4322	0	0	0	4,322	1257 Line 2
Total Cases	4531	4541	4530	4538	4522	4532	4525	4521	4485	0	0	0	4485	1257 Line 1
FFY 2022 Actual	96.91%	96.48%	96.42%	96.06%	96.04%	96.07%	96.11%	96.15%	96.37%	#DIV/0!	#DIV/0!	#DIV/0!	96.37%	
Over/Under (%points)	-0.18%	-0.61%	-0.68%	-1.12%	-1.15%	-1.13%	-1.10%	-1.06%	-0.85%	#DIV/0!	#DIV/0!	#DIV/0!	-0.85%	
FFY 2021 Actual	96.58%	96.72%	96.69%	96.64%	96.66%	96.62%	96.65%	96.92%	97.05%	97.36%	97.18%	97.15%		

FPM 3 Collections on Current Support 80.5%	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Point in Time	Data Source
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Monthly Goal	75.14%	75.62%	76.10%	76.58%	77.06%	77.54%	78.02%	78.50%	78.98%	79.46%	79.94%	80.50%	78.98%	
Current Support Collected	\$598,271.26	\$1,191,322.23	\$1,807,953.27	\$2,377,817.48	\$2,970,826.37	\$3,602,677.89	\$4,230,998.50	\$4,853,185.33	\$5,465,636.87	\$0.00	\$0.00	\$0.00	\$5,465,636.87	1257 Line 25
Current Support Due	\$878,487.71	\$1,748,250.64	\$2,617,978.76	\$3,495,514.96	\$4,360,741.66	\$5,249,396.61	\$6,122,442.49	\$7,012,165.17	\$7,904,763.27	\$0.00	\$0.00	\$0.00	\$7,904,763.27	1257 Line 24
FFY 2022 Actual	68.10%	68.14%	69.06%	68.02%	68.13%	68.63%	69.11%	69.21%	69.14%	#DIV/0!	#DIV/0!	#DIV/0!	69.14%	
Over/Under (%points)	-7.04%	-7.48%	-7.04%	-8.56%	-8.93%	-8.91%	-8.91%	-9.29%	-9.84%	#DIV/0!	#DIV/0!	#DIV/0!	-9.84%	
FFY 2021 Actual	74.32%	72.87%	74.25%	73.02%	72.76%	73.26%	73.92%	73.69%	73.90%	73.63%	73.68%	73.65%		

FPM 4 Collections on Arrears 80.0%	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Point in Time	Data Source
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Monthly Goal	baseline	51.77%	54.59%	57.41%	60.23%	63.05%	65.87%	68.69%	71.51%	74.33%	77.15%	80.00%	71.51%	
Case Paying Arrears	1,190	1,472	1,630	1,757	1,873	2,031	2,134	2,243	2,306	0	0	0	2,306	1257 Line 29
Cases w/Arrears Due	2,962	3,073	3,141	3,203	3,244	3,269	3,359	3,393	3,425	0	0	0	3,425	1257 Line 28
FFY 2022 Actual	40.18%	47.90%	51.89%	54.85%	57.74%	62.13%	63.53%	66.11%	67.33%	#DIV/0!	#DIV/0!	#DIV/0!	67.33%	
Over/Under (%points)		-3.87%	-2.70%	-2.56%	-2.49%	-0.92%	-2.34%	-2.58%	-4.18%	#DIV/0!	#DIV/0!	#DIV/0!	-4.18%	
FFY 2021 Actual	48.95%	55.82%	61.71%	64.23%	66.33%	70.04%	73.02%	74.11%	76.02%	76.84%	78.20%	78.91%	0.700407213	

Total Distributed Collections \$12500,000	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Point in Time	Data Source
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Monthly Goal	\$1,041,666	\$2,083,332	\$3,124,998	\$4,166,665	\$5,208,332	\$6,249,999	\$7,291,666	\$8,333,333	\$9,375,000	\$10,416,667	\$11,458,334	\$12,500,000	\$9,375,000	
FFY 2022 Actual	\$893,506	\$1,756,495	\$2,642,432	\$3,473,302	\$4,365,836	\$5,360,680	\$6,362,938	\$7,363,991	\$8,408,181	\$0	\$0	\$0	\$8,408,181	CS 34 line
Over/Under	\$148,160	\$326,837	\$482,566	\$693,363	\$842,496	\$889,319	\$928,728	\$969,342	\$966,819	\$10,416,667	\$11,458,334	\$12,500,000	\$966,819	4b,4c, 8 & 11
FFY 2021 Actual	\$965,177	\$1,871,919	\$3,025,883	\$3,887,796	\$4,752,305	\$5,820,652	\$7,087,128	\$8,072,531	\$9,237,126	\$10,247,963	\$11,251,424	\$12,266,191		



CSCSA IN-sider

Invest, Innovate, Inspire

May 2022

Volume 3, Issue 5

The IN-side Scoop - Julie

Happy flower month everyone! It is hard to believe that the year is already nearing the halfway point! May brings quite a bit of excitement. In addition to the beautiful clear skies and sunshine coming our way, we also have the following updates to look forward to:

Time with the Director

You have expressed a liking to our monthly meeting which has been a fun and informal exchange of information. The meetings are absolutely voluntary. I encourage you to come if you are interested and feel okay about skipping if you are pressed for time or simply don't have an *inquiring mind* that month. The agenda is yours to create, I am open to all discussion. I haven't fallen in love with the "Munchies with Me" title, especially since we are meeting virtually, meaning that I am not even bringing munchies! At our last meeting, we agreed to toy around with some new names. Thom named the May meeting **GettIN' Together**...I love it! We will keep renaming it until we decide we like something special. Hope to see you May 18!

CSCSA Offices

In case you missed it, we have successfully negotiated our building contracts in a way that allows us to stay put for the next few years...same offices, same space. Thank you for hanging in there while things were up in the air!

CSDA Conference

Back by popular demand...the CSCSA Conference gift basket! Boy, do we know how to entice the raffle folks! Many of our teammates have been working together to build a wide and amazing array of giveaways for the charity raffle. Thank you to each of you who are involved, you have done an outstanding job to help raise money for this years charity. I am so proud to work amongst such an incredible team. Conference is the first week of May. Those who have opted not to go, please consider signing up for virtual attendance. It is not too late and the plenary offerings are abundant!

Vacation Cash Out

Between May 1 and May 10, you are eligible to apply for vacation cash out. Remember, union MOU's allow for an increase in the number of hours you can cash in this year as long as budget limits are available. This is a great way to buy down your balances as the new max of 450 for tenured employees is fast approaching. If you have questions, inquire. The time is now!

That is about all the space I have. To hear about additional topics, come get together with us at **GettIN' together** coming this month!

INSIDE THIS ISSUE

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IN Performance - Kim

Have you ever wondered what the different is between Federal Performance Measures (FPMs) and Practice Indicators (PI's)? Isn't one standard of measurement enough? Let's take a look at each to help us understand how they differ and why each are valuable to capture LCSA performance.

FPMs were created through the Child Support Performance and Incentive Act of 1998 as a way to change how LCSA's receive federal funding (money to keep the program running). Prior to the implementation of the FPMs, LCSA's received funds based on cost-effectiveness only. On October 1, 1999, that all changed. LCSAs were then "evaluated" based on the five areas of performance that we know today: Paternity (FPM 1), Court Order Establishment (FPM 2), Collection of Current Support (FPM 3), Cases with Arrears Payment (FPM 4) and Cost Effectiveness (FPM 5). This change allowed a more complete assessment of an LCSA's performance.

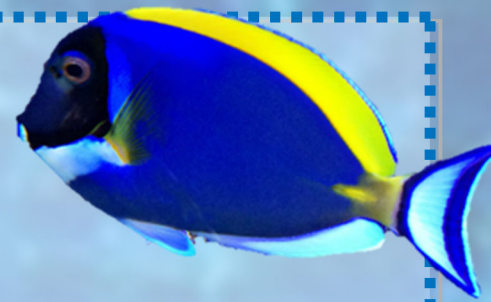
Even though we have (friendly) competitions with other LCSAs in performance ranking, at the end of each year, all CA LCSA performance numbers are rolled up into one number for each FPM and reported to the Federal government. California's performance as a whole then determines our federal funding.

Did you notice anything missing from my FPM description? Who guessed it? CUSTOMER FOCUS.

In December 2014, we were introduced to Practice Improvement Indicators, otherwise commonly known as Practice Indicators. PIs intend to focus more on specific areas highlighting the service delivery to the families, which is a different focus than the FPMs. LCSA's were tasked to create strategies and tactics in alignment with the State's Strategic Plan that specifically spelled out how they would improve certain key indicators related to customer and/or service delivery. The strategies and tactics created are captured in the Performance Management Plan we submit to the State annually.

We could easily make the argument that FPMs represent customers too. The more child support we collect, the more money sent to the families. The PI's make us dig deep and decide more of the "how."

Do you have a specific Practice Indicator or Federal Performance you would like to dig into more? If so, e-mail your request to DCSSCentralSierraCSCSAIn-Sider and we will dig in with next month's newsletter.



The Support Report - Dalaine

Pat EST: 98.1%

Order EST: 96.1%

Current Support: 68.7%

Payment on Arrears: 61.3%

New Never cases Opened: 15

Cost Effectiveness: \$3.93



Life IN Colors - Gina

When Greens are at their best, their passion for improvement and visionary ideas can be inspiring. Their tenacity for creating solutions and their expansive knowledge base can be the perfect combination for seeing concepts brought to fruition. They have natural abilities for decision making, being objective and weighing the data to be considered. They are known for being able to stand their ground and express their point of view with conviction and confidence.

However, when Greens get stressed, their patience runs thin and things that may have only slightly irritated them previously can become unbearable. Like Dr. Jekyll and Mr. Hyde, Greens can shift from an otherwise intelligent, rational person to someone who is critical and uncompromising. Their typical wit and amusing sarcasm can become abrasive. Their composure may switch from their usually objective demeanor to judgmental and controlling. Or they can become withdrawn; not interacting and refusing to take part.

Greens seek knowledge and information above all else. They find intellectual stagnation and redundancy very frustrating. Greens can be tenacious in figuring out how to resolve a problem but lack of progress or the limited vision of those surrounding them are all major stressors. Independent by nature, Greens are usually quite comfortable working on their own, unencumbered. So micromanaging and unessential input are unwelcome frustrations. If a Green is resorting to emotionality, then they have been pushed beyond their limits.

Other common stressors for greens are lack of independence, unfairness, boredom, rules that block progress, redundancy, ignored recommendations, incompetency, no flexibility, questions met with irritation and not attention, and not understanding or knowing something (or maybe everything).

If you are a Green and feel yourself getting stressed, it is time to shift your focus outward. You are a big picture thinker so use this ability to apply to your own situation. What you focus on is what becomes real to you, so relocate your focus to more empowering thoughts and ideas. Expand your thinking. What possibilities are you not noticing? Take action to change the things that you can and recognize the things that you simply cannot so you can channel your energy into other pursuits that are higher on your priority list. Honor your independence. You're not a social misfit just because you prefer independent activities. Appreciate your unique ability to be content and savor solo activities. Prioritize and learn to discern the difference between the things that really do need to be perfect and those that just need to be done. Spend your energies perfecting the important ones. Weigh the investment versus the payoff.

Greens are the least common color type and can sometimes feel isolated and misunderstood. This is especially true during times of low self-esteem and stress. So, here are some suggestions to reduce stress for Greens?

Most Greens want understanding and their own space with not a whole lot of emotional attention. To cope with challenges, Greens tend to isolate themselves or bury themselves in their work. You might not even be able to tell when they are under minor stress, and when majorly stressed there is often little you can do besides understand and not take things personally.

Although Greens like acknowledgement for their creativity and competency, they will not seek it out as readily as others. Let them know their contributions are important and their work appreciated. However, be careful not to pretend you know something about their project when you don't. This will only cause irritation. And don't go overboard with compliments; just stick to the specifics of why you find their work valuable.

Greens need to understand the reasoning behind rules and procedures and their reluctance to obey them blindly comes from the fact that they are usually thinking of a better way of doing things. Make sure you have a valid explanation of why things need to be done a certain way. Be open to listening to their ideas for improvement.

Consider their ideas and provide information when requested. Allow them the freedom to get out of the box with their ideas. If a Green presents you with an idea, odds are they have already done the inside work; considered the problem, worked through the possible solutions, and selected the best (in their opinion) method to arrive at the desired outcome.

Understand their sense of humor. Greens' minds can conjure comedy from most any situation. They have an exceptional wit for word play and to imagine things in other contexts. They also enjoy the covert communication of sarcasm and the ambivalent state it can leave the receiver. If their humor is a bit too much for your taste, simply let them know without placing a lot of judgment on it. Be aware that most Greens are not trying to harm others by their cynicism, they're simply pointing out the incongruity of life -which they find amusing.

Remember, the insights of understanding the personalities and styles of other colors is one half awareness and one half choosing to value others for who they are.

A Living Story - Thomas Next Chapter; Elementary dear Watson, Elementary

You're back for more huh!

Yeah, well, let's face it. It seems like school was a requirement and not a choice. I know I didn't choose it. But what the heck, what do you expect from a 5 yrs. old anyways. Wait... you must be 6 to get in but with you mom being the PTA president all throughout your EI years, things just go that way. K or kindergarten taught you about naps, snacks, drawing, goofing around with gradual move into discipline. Didn't know it then but I got a ride to school and pick up at noon. So maybe it's not all bad.... Not! First grade is starting with Mrs. Kaiser. She likes to keep things strictly on track you know.

First grade I learned that when recess hit you ran out the door and tried to be the first one in the sand pit or swing. Fastest wins you know. Then came dealing with schoolmates. Well, starting off in academia wasn't a blast to say the least. You see there was this girl named Patty, she thought she was a princess. She was the first bully I met outside of family or neighbors. More on that in a bit. You ever see the Christmas classic "The Rise of the Guardians" if so, you may think of "Cupcake". I am only 6 going on 7 back then. She thought she should get her way and liked to boss her classmates around. What an idiot I was one day as I politely told her to shut up. She swung back around at me and yelled "what did you say?" What is a guy to do, well do what your siblings do to you, yell back, but she just wouldn't stop yelling so I slapped her hard across the face, beat red too, then ran like hell back into the classroom. A boy needs protection you know - life in danger and all. Mrs. Kaiser heard about the incident and questioned us. Patty responded inappropriately at her, so she got in trouble, but I didn't. To this day, I still don't know why. Second grade fast approaching, and it is time to start writing words. Do you think Tommy might become the bad boy after all?

Second grade came and went without event. Mrs. Johnson was polite and called me Master Tommy. The only thing that came out during this year in school was I didn't put in any effort into school, and it showed. My siblings however are doing well. You see it was at this time I started to become more of a loner. While they had friends, I really couldn't. You got up and did your household chores - yes even at this age, eat breakfast and walk a mile to school and a mile back (we didn't live in a neighborhood that was threatened or have any deplorables). Then you did your afternoon chores - homework really didn't exist, and then went to bed at 5:30 pm sharp - no excuses. This was my life now. I just knew there had to be more even at that age. As for my family, well, my parents had their daily social hours, cocktails, and events to be at. My sister Jacque was babysitting us, but she was into boys by now, you know how that goes. Jack was a bully (do you remember Roderick in Diary of a Wimpy Kid) and Debbie was no help whatsoever. She was chasing after Jacque in learning to prepare for dating. Also, there was the verbal assaults. They started before K school, and I was becoming more aware of them. One the favorites used were "MR" short for mental retarded or simply "retard". There were other names, but I still want to keep my job a bit longer. No, life for me was pretty much; sleep, chore, eat, school, chore, dinner and then beddy-bye time. Seriously a drag.



Thom con't.....

Now going into the third grade with Mrs. Wastenberg would be a challenge because everyone feared her. I only heard stories from my siblings when they had her. More on that in a bit. My childhood friends are leaving the picture too. My closest friend Carl thought he would be the leader of the pack when we were growing up and pushed people around. I was smaller and already turning into a nerd, geek, you name it. My brother one day saw Carl be pushy, so he told me to kick his butt, so I did. We would still see each other every now and then but no longer close.

Then my other childhood friend was Timothy who lived across the street from Carl. His parents were strange to say the least. One day we were playing with fire, and we caught the bush next to their garage on fire and almost burned down the garage. I wasn't allowed to play with him anymore. I wonder why?... Back to school. Fearing the third grade, I was going to start focusing a little bit more on school. That was a mistake. In doing so would require speaking to classmates during class. Can you say "motormouth". Yes, another nickname for me. I got into trouble for doing this and perhaps something was really wrong with me.

Maybe I have social skill deficiencies like Autism (popular term rising up in the ranks at the time) or perhaps I had attention deficit disorder or ADD (also popular but could be dealt with using drugs). My parents had to get involved now and it was thought that perhaps I should be held back a year. You probably know already what the outcome was as my parents knew everyone and anybody of any significance. Time to go into the fourth grade.

The fourth grade is here. My teacher was the coolest cat around. Her name was Miss Paulson. Everyone wanted her for their teacher. For me, it was legacy as all my siblings had her too. Besides, my father owned a tile company. When I was younger, he was a union worker and made good money, but family (really my mother's) needs outgrew that fast. You need to look the part to be in the social in crowd, so he retired and started his own tile company business. Now he was making real money and my mother loved it too. As it just so happened, he did Miss Paulson's house. Now Miss Paulson wanted to teach kids differently than other teachers and reward students who were good. If you were one of the good students for the week, you got to go to her house afterschool on Friday for a couple of hours. Cool.... She also taught you can eat almost anything. One of our projects was eating bugs and whatnot. Ketchup with fried worms is good food. Learned about navigation and reading maps too. Sentence writing and structure – a real challenge for me. And of course, Calisthenics or dancing. 70's was groovy baby and you learned about "Cracklin Rose" from Neil Diamond. Yes, it appears life would be better or so it seemed.

As I am now getting older, so would the punishment become should I mess up. I would look at the onslaught my siblings endured and didn't want that for myself. I grew up knowing full physical contact, I am talking about WWF or Kickboxing, and the sort. My mother would do almost all of it herself too. When she grabbed a yardstick, cooking spoon, belt, etc. for no reason, you would find a way to slip out the back if you could. But, when she felt it needed more than what she could provide, well, her response was simply "wait till your father gets home". It was at this moment you just start crying because it was really going to be bad. So, what does a young guy do you ask? Simple, try to shift the blame to someone else. Funny really as I look back on this because as a family, we still crack up on the awesome so-called maneuvers we all did to each other. Well, it is time to go into the fifth grade. Was I prepared for it? You be the judge. One thing I didn't know at the time, my brother had plans of his own and it involved me. He was going into high school, and I was still in El. So, if you would like to hear more, please let the editors know. It would be a real shame to stop here.



IN Our Culture - Gina

One of the fundamental components of workplace culture is communication. Research shows that in most organizations the greatest challenge is effective communication, and we are no exception. When researchers asked the communicators, or "senders", questions about the effectiveness of their communications 66% said they believed it to be effective. While only 33% of the communicatees, or "receivers" agreed with that statement. Part of the issue is that we all face a flood of information in our day-to-day, both at work and personally. Both the senders and receivers state that they do not have enough time or bandwidth to process the communication barrage. So, it is not surprising that there is a disconnect between what is being communicated and what is being understood. A classic case of perception versus impact! In addition, there are a wide range of ways in which we communicate, and more often than not, multiple ways of communicating are occurring all at the same time. This adds to the overload of information and complicates the ability of the receivers to come away with a clear understanding and intent of the senders.

Communication, at its simplest, is the act of transferring information from one place or person to another. It may be vocally (using voice), written (using printed or digital media such as books, magazines, websites or emails), visually (using logos, maps, charts or graphs) or non-verbally (using body language, gestures and the tone and pitch of voice). In practice, it is often a combination of several of these all going on at once.

Truly effective communication involves minimizing potential misunderstanding and overcoming any barriers to communication at each stage in the communication process. If you are the sender of information, it is important that you communicate your message as clearly as possible to start with, then ask clarifying questions to check your receivers understanding. You must also then listen to understand the replies, and if necessary, ask more questions and reflect on the answers. Since the desired outcome or goal of communication is mutual understanding, a quick "are there any questions" may not be enough to ensure you have effectively communicated the information as intended.

If you are the recipient, it means listening carefully to the information, then checking that you have understood by reflecting back, or asking questions to ensure that you both have the same understanding of the situation. This is an interactive two-way process with both the senders and receivers equally responsible for the outcome. There is nothing passive about good and effective communication, in either direction.

The lack of effective communication has significant and layered impacts on organizations. One impact can be tallied up in real dollars and cents. According to the president of Weisman Success Resources Inc., miscommunication costs \$5,200 each year per employee. Worse yet, the Society of Human Resource Management shared that small businesses lose an average of \$420,000 per year and large businesses lose \$62.4 million per year because of poor communication at work. Wow! That's a whole lot of money for just not clearly understanding each other. It's hard to imagine here at CSCSA that our communication, or lack of, could have that kind of impact. Of course, we don't know for sure, but it is likely that by improving our communication skills we can, as an agency, have more time and resources to commit to reaching that number one spot in our vision story.

Watch for more to come on communication...

"Trust is earned when actions meet words"

SPORTS Word Scramble - Shellie

1. LFOG _____
2. ELKBAATBLS _____
3. OCSERC _____
4. NNTSIE _____
5. BALSABLE _____
6. TEARK _____
7. GBRYU _____
8. BOTAFOLL _____
9. RWATE OOPL _____
10. IGSNRWETL _____
11. HOCEKY _____
12. RKATC _____
13. SCROASEL _____
14. LBFSLTOA _____
15. GWIMNSIM _____
16. SROCS UROYCTN _____
17. XOINBG _____
18. LQUTLRECBAA _____
19. IVGNID _____
20. NGNECIF _____

*answer key will be posted in TEAMS



Are you IN - Carey

Last month we talked about ending every day thinking about all the things you did that were good and went well. Focusing even on the little things, because sometimes the little things add up to big things.

Live in that moment and emotion, celebrating your wins. While living in this moment, think about all of the good things you have to look forward to tomorrow. It can be as simple as you get to wake up tomorrow and have a new day, you are ending your day on a positive note and going to bed looking forward to tomorrow. You are starting to create replacement pictures in your mind.

"Human beings are always working for order, in our minds. We cannot hold two opposing thoughts at the same time" ~ TPI quote

Calendar of Events

- May 5 - Cinco de Mayo
- May 8 - Mother's Day
- May 13 - National Frog Jumping Day
- May 30 - Memorial Day office closure

Birthday's

- May 1 - Dalaine
- May 13 - Crissie

Tech Tips - Dalaine

Some Quick Tech tips to help with navigation in general and when working with the help desk.

The four-square window (lower left on most screens) is referred to as the "START" window. The one next to this is generally a "Search" tab.



Some basic not operating steps to try before calling the help desk.

- Make sure all the cords are secure. This includes power, USB, DCSS data cable.
- Make sure everything needed is getting power and turned on.
- If you are working remote is your internet connection working.
- Do at least two full shut down restarts.
- You can test if it is a docking station issue by direct connecting the data line to your laptop. Or try your laptop on another desks docking station.

Reporting Slowness, Document Printing issues, blank screen etc IT wants the following.

- Laptop or PC number
- What program/site your experiencing trouble with – CSE, PDF, CA central, LCSA secure..
- If CSE the CASE or PAR number (more than one if you have them)
- The document name or ID number (a copy of the document if it shows the issue)
- A copy of any error you are getting (snip tool is good for capturing this, or use screen print)
- And day and time of occurrence.

Connecting to a new location:

It has been identified that our laptop will do a better job of connecting from VP not office and back if you shut it completely down when logging off. (It also saves on your battery life.) When you dock it and log on at the new location it looks for the apps and connected equipment there. Those using MPOW headsets at home and office will find less issues with the laptop connecting to the right one.

**Note: a log off or shut down is not needed when moving around within the office - desk to interview booth and back.*





OUTREACH - Gina

We are happy to report there is a lot happening with Outreach and connecting with our communities. We attended our first in-person outreach event of the year on Wednesday, April 27th in Jackson. A huge thank you goes out to Thom and Kim for representing CSCSA. The event was a resource fair put on by Operation Care and we were able to make connections with many potential partners. We have another event scheduled in May and one coming in June. More about these in the next issue.

We are also very very excited to announce the first part of our marketing plan, which includes our name and information on transit buses in both Amador and Tuolumne Counties. Doesn't our name look great on a bus? Also, starting this month we will have ads on mymotherlode.com and radio spots running on Amador Radio Station KVGC 1340 AM. Coming soon will be ads in the Amador Ledger Dispatch and in the Columbia Father's Day Fly-in flyer.

Be sure to let me know if you hear of outreach possibilities or events where we might be able to make an impact.





CSCSA IN-sider

Invest, Innovate, Inspire

June 2022

Volume 3, Issue 6



The IN-side Scoop - Julie

Happy June! Almost half-way through 2022 already and the birds are singing, the sun is shining, and the each of our communities are looking as beautiful as ever. We are so blessed to live and work in the gorgeous areas of Central Sierra...so happy to be here! Here are a few short updates from the Director's corner.

Staffing

By the end of June, we will be fully staffed, finally! Our newest employee, Lisa, is slated to start with CSCSA on June 17th. Please help me welcome her by giving her support and guidance as she learns the CSCSA way. She will be assigned to the

Jackson office and is very excited to join our team!

CSCSA Apparel

Don't forget to send me your shirt size by June 3rd. We will be placing an order for outreach polo shirts and we want to be sure to include you!

All Staff Meeting

We are very excited to be planning our first in-person all-staff meeting in more than 2 years! Mark your calendars for July 13th; we will be at the Calaveras HHS office for some department updates, team building, and lots of laughs. If you want to provide ideas for activities or help plan the meeting, please contact Kim. More details to follow soon!

CSDA Conference 2022

The conference was a huge success! There were so many amazing workshops to choose from that it was hard to decide which ones to attend. The plenary speakers were engaging and informed our mindset as we move forward with so many program changes coming. The family dynamic is changing, full pass-through is on the horizon, and the FEM Final Rule will change how we set child support orders in big ways. It was incredible to have an opportunity to hear so many different perspectives on how we will navigate so many program changes in the next 5 years. We hope to give some more conference updates at the all-staff meeting so stay tuned! Your teammates represented you well, here is a picture of the group that attended.



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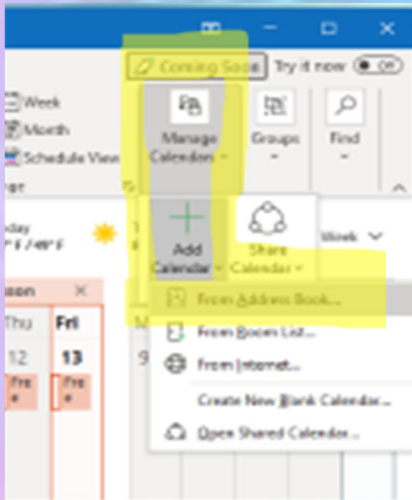
Tech Tip – Dalaine

How to create a calendar view that makes it quick to see when others are available for meetings or consultations. To do this you need to add other people's calendar to your calendar view.

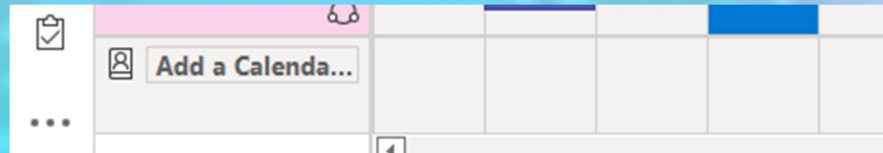


Step one: open your calendar view by clicking on calendar icon in task bar.

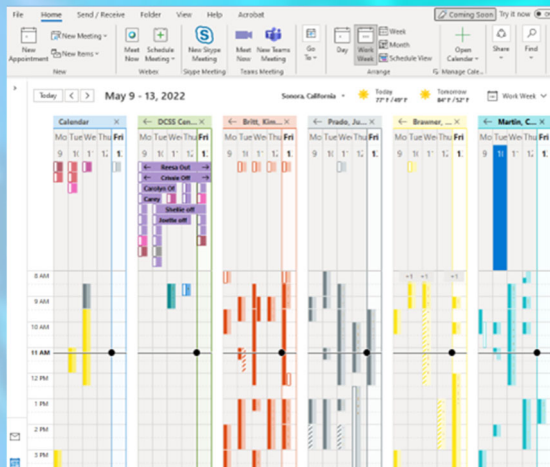
Step two: Click on the Manage calendars; click on + Add Calendars; click on from address book – then select names (same way you would for sending them an email)



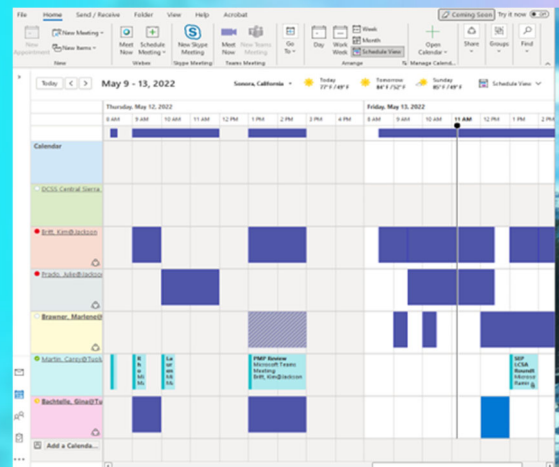
Alternate Step two: in Schedule view click on “Add a Calendar person icon”; type in party name; click to add to line; click ok (just like an email selection).



Step three: when you have added all the parties you want (just like email) then click ok and they appear on your calendar, select your view. There are several view options below are two examples.



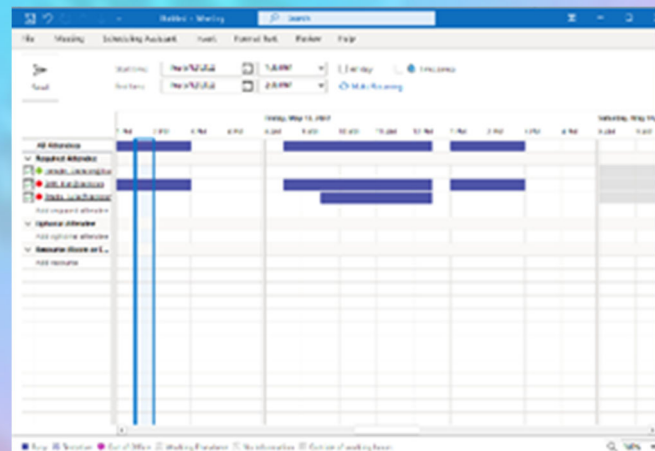
work week view



*schedule view

When setting a meeting there is also a scheduling assistant option:

- Select new meeting
- Select Scheduling Assistant
- Enter all the Attendees you want to invite
- And the screen will show you the invitees availability.



The Support Report - Dalaine

Paternity EST: 99.5%

Orders EST: 96.1%

CU/CS: 69.2%

Arrears PMT: 63.5%

New Cases: 19

Cost Eff: \$4.07

FATHER'S DAY SONGS - VERONICA

My Father's _____ (Eric Clapton or Amy Grant)

Father of _____ (Everclear)

Father and _____ (Paul Simon)

_____ with My Father (Luther Vandross)

Daddy _____ (Johnny Cash)

Daddy's Little _____ (Mills Brothers, The Shires, or Pitbull and probably a few others)

_____ Your Daddy? (Toby Keith)

_____ Me a Daddy (Luke Bryan)

Daddy Doesn't _____ Anymore (Chris Stapleton)

Mom and Dad's _____ (Willie Nelson)

It's for _____ Dad (Nancy Sinatra)

Dad's Old _____ (Cole Swindell)

Even My Dad Does _____ (Ed Sheeran)

Papa's _____ (Widespread Panic)

Papa Loved _____ (Garth Brooks)

Papa Don't _____ (Madonna)

Papa Can You _____ (Barbra Streisand)

Papa Was a _____ (The Temptations)

Papa's Got a _____ (James Brown)

Papa Loves _____ (Perry Como)

Summer Fun - Marlene

1. When do you go at red and stop at green?
2. Why do bananas use sunscreen?
3. What do you do if you get rejected from a job at a sunscreen factory?
4. What do you call a French man wearing flip flops?
5. Where do sharks go on vacation?
6. What happens when you cross a shark with a snowman?

*answers will be posted in TEAMS

Next Chapter – The Wonder Years - Thom

I am happy that you didn't want to leave off at the Fourth grade. So, let's do a recap shall we. Up until now, I started K school in 1970, trying to be brave but really a scaredy cat, being the youngest my sibling saw me as the "last" and we all bantered hard on each other. You really had to defend yourself, you know what I mean!

It is the end of the summer of 1975 and school is starting. My fifth and sixth grade teacher was the same, Mrs. Welch. She was a relative of Sir Francis Drake the Spanish explorer. I am sure we all remember study-

ing this is El. Life was becoming more involved too. It was expected you would do more chores, learn to cook, and now begin to have self-reliance. For the next two school years not much worth mentioning happened. I now had excessive homework in my opinion, math, writing, as well as a bunch of other stuff I just didn't care for any of it at all. However, there were times when learning was fun. For instance, in history you had to learn about the gold rush and the wild west. Of course, to learn this you went to Knott's Berry Farm. What a blast, except for my mother had to drive. Yes, she knew my teacher well. No rest for Tommy. I remember going to Knotts in a big station wagon and it was filled with students I got to select. Seatbelts weren't really a necessity. My mom and teacher were smoking and talking while pushing at least 80 miles per hour on the highway. I mean you could hear the wheels squeal on the over ramp connecting the 10 FRWY to the 57 South. In SoCal, time was important, just like money. Yes money. That all important commodity that everyone sought after, wait what is it again?

Now remember when I previously mentioned about my brother Jack and his plans for me. Well, let's talk about that. You see, he was going into high school, hung out with all druggies, and degenerates in my opinion (which didn't mean much) and it is expensive, I guess. He had delivered newspapers for years, doing yard-work, etc., but that wasn't enough. He thought he could earn twice as much with two routes, but how can that work? Well, it's simple really. Trick your younger brother into doing a route for you and pay him a \$1 a week. Seriously, I was naïve back then. However, to think of it, my allowance was only 25 cents a week and the ice cream truck was always parked outside of the school grounds when you got out. Candy bars like Zero were only 5 cents and the more premiums were 10 cents. I remember when Hershey's hit an all-time high of 15 cents by the end of my Fifth grade. So, in reality, it was a good thing. Tommy had cash to spend. I was one of the only kids at the end of class each day to get a candy bar and everyone knew it too!

Going into the sixth grade, not much has changed. I was getting paid a little more as my parents found out my brother's scheme and forced him to cough up another dollar a week. Nice pay raise it was too, but my weekly allowance was stopped, my parents probably thought I was business oriented and didn't need a weekly allowance. Seriously, I just can't catch a break. This year, I really didn't work hard on school for some reason. I read the homework but procrastinated in turning in assignments. I also had math and reading lab during the latter part of the day. You went to listen to cassette tapes and did the work, and then turned in your work at the end of the day. I didn't know it then, but in writing this story, found my mother had kept some of my certificates of accomplishments for these labs as well as my report cards. We won't get into that. To finish the sixth grade, you had to do a multipage book report on American history and attend sex education class with films. To accomplish my report was simple.

I would just wait to do it. Then when it was due the next day, I would explain to my mother of the problems I was having in trying to complete the assignment. What a help moms can be. When I woke up the next day, she had typed a 15-page report for me in cursive (she had multiple kinds of typewriters depending on what she was doing) and pictures of \$100 bills. Yes, you guess it. She talked about our uncle George. I got an A on it with a notation from Teach that she wished these bills were real. I mean I am sure everyone had a copy machine at home in 1976, right?





Thom con't.....

As for sex ed, well, what's the big deal anyways. I had siblings and heard it all by now. Everyone in class appeared bewildered by the film they showed, but for me, it was as if I was at home listening to the latest from Jacque and Jack.

Now going into the Seventh, you are officially in Junior High School. You were now being treated like a young man and learning how to survive as the kiddie gloves were off. Seriously, I tried doing the boy stuff like wood shop and metal shop, but I sucked at it. But looking back now, I had the freedom of staying up until 7 or 8 pm. Some of the other classes I took were cross-age teaching where I taught fourth graders how to write. I felt sorry for them. I also took cooking, and baking. It was now that I was obtaining the skills needed to make simple into gourmet.

As the latter seventies went on, our neighborhood started to change too. Everyone wanted to outdo each other in home remodeling. Our neighbors did their best, but my mother outdid them all. We had a gourmet kitchen with the latest of the latest in accessories. After all, my dad was subcontracted by all the high-end contractors who worked in places like "millionaire acres" in Diamond Bar CA. The homes here started at a million bucks. He also started teaching me the trade. Seriously I remember working on one of the 5 story homes that would take a month to complete the project. As for my friends you might ask, that is interesting indeed.

My friends and me. I am no longer going by Tommy. It is Thomas, or Tom. I must be more mature, but in reality, I remain a shy nerd. You may ask what kind of friends I have. Seeing all my siblings have the coolest kids around, I should also have the same. Nope is all I can say. None of my friends were anything like me. Living a mile and a half from school doesn't help. They all knew me before I even met them because their siblings knew mine. So here are my friends. First, you have the stoner dude who was just too cool named Kirk. "Yeah man" was a good phrase you would hear from him. Then there was Pete who was a tough guy and even a bully to boot. Then there was this other guy I can't remember his name unless I look at a schoolbook which I gave to my sister and didn't get it back. Oh wait, his name was Dante. He was an average cool guy too. So, there you have it. What a pick indeed! The only thing I would say about this year is that I didn't get into trouble. Now on to the eighth grade.

My friends would stay with me in the eight grade, but one would really start to stand out as a problem. No, I didn't do drugs like most and didn't disobey parents, rules, etc. I didn't ditch school either and the walk there and back was still a mile and half each way, and I was never late to class. I guess the eighth grade is supposed to change you as high school is around the corner. Maybe you need to make your "mark" now, so you are prepared to enter secondary school and Pete wanted to do so. He thought he was the leader of the pack and always ordered us around until Tom (me) one day got sick and tired of it. I clearly remember that day when I snapped back at him. I decided to order him around instead. Somehow in snapping back at him, he looked puzzled and scared. That was the end of him ordering us around. It was my turn to order him around, but it didn't last long because that isn't who I am anyways. What a nerd. Exciting huh!

It was becoming the end of the school year in 1979 and I would be moving into high school. I know I have only touched the surface, becoming more and more aware, finding that I might not be that bad off really. Yes, I did have some issues that I would have to overcome stemming from my early El years which culminated to a climax in my Jr. high years that I didn't mention it. Thought I would give up the juicy details huh? Not a chance. What is important is that Tom was learning to overcome hardships now. My sister Jacque had already graduated high school early, and my brother was finishing up himself. My sister Debbie, well, she is mastering the dating game now. So, the real question is, how will Thomas transition into high school? To be honest, I was afraid to go.

If you want more, let the editors know as growing up comes with complications. And yes, there is so much left out, but that is the joy of it as you can ask about back stories. I probably got the names mixed up anyways as it was over 40 years ago, what do you expect? One thing was for sure, I was growing up and who knows what high school might hold....



THE 80'S WORD SCRAMBLE - SHELLIE

1. SLSOKOCHUSC _____
2. SUFRMS _____
3. LRHLIERT _____
4. CUREBSBUKI _____
5. KEBHAAPACCSGIBDT _____
6. MAPNCA _____
7. NEAHM _____
8. MEJ _____
9. SVH _____
10. TDICNANIGYDR _____
11. ECERBRSA _____
12. FAL _____
13. EATESCST _____
14. LSGEMNIR _____
15. ESRHA _____
16. GJIOE _____
17. BOMOOBX _____
18. GLBOAOPL _____
19. RTOESUHGBSTS _____
20. RTAAI _____

*answers will be posted in teams

ACCOUNTABILITY feels like an attack when you're not ready to acknowledge how your behavior harms others. - TheMindsJournal



Cheers from Peers. - June 2022.

Marlene wants Michelle to know that she was making it happen when a gentleman came into the Jackson office last week. He was seeking assistance as a local employer about withholding and getting payments to SDU. All the research he had seen on the employer website made it appear the he would be charged to make the payments. Michelle spoke with him a couple of times and encouraged him to go back to the employer resource center on the DCSS website and start over. He called on Monday to thank Michelle for pushing him to go back to the beginning as he was successful in getting the IWO payments set up with no extra cost for him. He stated that without her encouragement, he would have given up and used the easy route which would have cost him extra every month. He could not say enough about how helpful our office is and what a difference we made for him as a small employer.



In Our Culture – June 2022

“If we were supposed to talk more than we listen, we would have two tongues and one ear.” Mark Twain

Last month we talked about the cost of inefficient communication in the workplace. Not only in dollar cents but also in the inhibition of open dialog and the impact on employee engagement. We also learned that communication is a two-way street between the communicator and the communicatee. The article is going to focus on the responsibilities of the communicatee or the “listener” .

We all know and understand that listening is far more than merely hearing. Most people, most of the time, take listening for granted, it’s something that just happens. It is only when you stop to think about listening and what it entails that you begin to realize that listening is in fact an extremely important skill that does not come naturally to most of us. Studies show that we spend 70 to 80 percent of our time in some form of communication. Of that time, we spend about 9 percent writing, 16 percent reading, 30 percent speaking, and 45 percent listening. These same studies also confirm that most of us are poor and inefficient listeners.

However, the good news is that we can all improve our listening skills and one way to do that is to practice “Active Listening.” As the name suggests, actively means listening with all your senses and fully concentrating on what is being said rather than just passively ‘hearing’ the speaker. This is an active process in which a conscious decision is made to **listen** and to **understand**. This does not come naturally to most of us, but it is acquirable with time, practice, and patience.

Here are some tips to help you get started with actively listening:

First, it is important to show interest. Remember, communication is an interactive process that requires both parties’ involvement and commitment. The active listener conveys their attention to the speaker by using both verbal and non-verbal messages like nodding your head and smiling. This helps to put the speaker at ease which will facilitate a more open, honest, and effective communication.

The listener should remain neutral and non-judgmental, this means trying not to take sides or form opinions, especially early in the conversation. This takes a lot of mental discipline to do, but by remaining open minded we allow ourselves more comprehension as well as opening up our creative thinking. Pauses and short periods of silence should be accepted. Don’t be tempted to jump in with questions or comments every time there are a few seconds of silence. Active listening involves giving the other person adequate time to explore their thoughts. It also goes without saying that overtalking and interrupting is not a part of active listening. Also, keep in mind it is very difficult to listen when you are busy formulating your response!

Another way the listener can show they have been paying attention and are interested is by asking relevant questions. They can also use reflection, a process of repeating or paraphrasing what has been said back to the speaker. Reflection is a powerful skill that demonstrates and clarifies understanding. When attempting to clarify use open-ended questions to enable the speaker to expand and provide as much in-depth information as needed.

The final two tips to become an expert active listener are remembering and summarization. The more difficult part is the remembering. The human mind has been shown to be notoriously bad at remembering details, especially for any length of time. However, remembering the key points and summarizing them back to the speaker reinforces that the message sent has been received and understood – i.e., listening has been successful!

This article started with a quote from Mark Twain, and I will end it with a thought from the Dalai Lama - “When you talk you are only repeating what you already know. But if you listen, you may learn something new.”

Our **beliefs** set the limits on the use of our **potential**. ~ Lou Tice



Life IN Colors - Gina

We all want validation for our own unique style of doing things. This is especially true when it comes to how each personality style communicates. When we become more aware of each color's mode of operation and intentions, we can significantly decrease miscommunications and increase more efficient and meaningful conversations. Today we will be focusing on Orange.

Of course, as with any personality style, there are varying ranges of ways in which the Orange personality style communicates. When Oranges are extroverted, they will demonstrate a great many of the communication patterns described in the following list. However, the more introverted ones will have several of the same tendencies but will usually display less intensity in their manner of speech.

- » Confident - Whether they are sure of what they are talking about or not, Oranges come across as if they do. They usually speak with certainty, sureness, and decisiveness.
- » Quick. - Sometimes an Orange will switch subjects very quickly; even before the listener is ready or has had time to respond.
- » Brief - Wanting to get the greatest amount of information into the shortest breath they may not pause to compose a perfect answer or sentence or worry too much about their grammar or syntax.
- » Straight forward - Oranges like to give it pure and simple without trying to soften their delivery. They appreciate immediate feedback and will swiftly give it as well.
- » Flexible - Although an Orange is usually quick in making decisions initially, they reserve the right to change their mind midstream, and often do.
- » Varied - Their attention span can be minimal for things in which they are not directly involved. They seek opportunities, options, and choices, switching gears often. Many times, they just want to keep things moving along, so they choose whatever option seems the best fit at the moment.
- » Fun - Oranges generally like to laugh and joke around. They delight in spontaneity, and action, and may argue a bit just to liven things up.

The Orange personality listens for entertainment, impact, relevance, and usefulness. Unless you are incredibly engaging or reveal immediately how the information you are conveying is useful to an Orange, they may lose interest, especially if your communication is lengthy. Their minds can roll a mile a minute as they hop from subject to subject.

They also try to figure out the motive of the person speaking. What does the other person want, need, or expect from them? They listen in the present and process contextually, usually not linking so much to the past or distant future, but instead figuring out what they can do with the information in the moment.

Communication tips for Oranges -

If it is important for you to get along well with those you are interacting with use these tips for modifying your own behaviors to build bridges for communication. Once the bridges are established, you will have more freedom to express yourself in your preferred style.

- » Be aware of how you are coming across - You may want to tell it like it is, but some people need to have it wrapped in a nice package.
- » Wait for a response before proceeding - A pause does not equal a yes. Give people time to think. Your mind may run a mile a minute, but others may prefer to plan before acting. Pay attention to whether the listener is still thinking and then be prepared to take extra minute to chill while they form their opinions and have a chance to respond.



Colors can't.....

- » Identify other's requirements - Some people simply cannot listen until you connect with them first. Try to pace to their tempo before going full throttle. Even though you may like to keep busy and take advantage of every second of the day, when you involve yourself with tasks or activities during conversation, it can be distracting to some and may feel disrespectful to others.
- » Notice when you are exaggerating - If you embellish too much, too often people will not believe you anymore.
- » When listening to others, keep your mind focused - Remember, not everyone can switch gears as quickly as you can, or even want to. Although you may not mean to dismiss what the other person is saying, it can come across that way if you don't take time to acknowledge what the other person is saying.
- » Pause before making a commitment - Some decisions can wait; others need to be made in the moment. Just be sure to give yourself a moment to think things through before making a commitment you might regret.
- » Recognize others - Find out how others like to receive praise or acknowledgment and then, whenever possible, make others feel appreciated in the way that feels best to them.

Communicating with an Orange can be a fun and creative roller-coaster; some ups and downs and you may want to let loose with a scream now and again, but in the end it will be well worth it!





CSCSA IN-sider

Invest, Innovate, Inspire

July 2022 Volume 3, Issue 7



Happy July! Officially halfway through 2022 and I know some of you are already counting the days to Christmas! For me, I am enjoying every bit of this heat wave and the beautiful evenings and cannot even think of Christmas until after Thanksgiving! I hope you all have some amazing vacation plans with family and friends or otherwise have plans for an awesome summer!



Here are a couple of reminders:

All Staff

The all-staff meeting will be held at Calaveras HHS on Wednesday July 13. We are very excited to host this IN-PERSON meeting allowing time for everyone to connect and catch up. Look for more details coming soon.

IIE Meetings

Are you a conversation starter? Do you like help others learn and grow? Are you looking to build your leadership skills? Facilitating an IIE meeting is a GREAT way to make a difference for yourself and your co-workers. There are only 6 empty spots left on the schedule for 2022, that's right just 6....don't wait to sign up! If you are interested in partnering with a co-worker, feel free to sign up as a team. I am happy to partner with any of you to facilitate a meeting and I know the other leaders in the Agency would be happy to partner as well. It can be a lot of fun and very satisfying. Consider signing up!

Family Day

Blue Vision is planning a family day! What they have in the hopper for this shin-dig is pretty amazing and I cannot wait. Please be sure to mark your calendars for October 8, we would love to have an amazing turn out. More details will follow soon. If you have questions, see someone on the Blue Vision team!

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IN Performance - Kim

We have officially entered the last quarter of the Federal Fiscal Year (FFY). All of the work you are doing for the families we serve in the four counties really shows in our monthly performance outcomes. Let's take a look at one of those areas in a little more depth.

Practice Indicator (PI) 22 can be a confusing piece of data, but it's a useful gauge on our customers' experience after requesting our services. This PI tracks the number of days it takes CSCSA to obtain a court order after the case opened and how long it took CSCSA to collect the first payment after the order was filed. Cases are tracked for a two-year period and any cases where a court order was not filed within the two-year period will not be recorded in this data. This PI captures our first impression to our customer.

At the end of last FFY, the statewide average for the number of days to obtain a court order was 219 days. How did CSCSA do? Drumroll..... we obtained court orders in an average of 168 days, well below the statewide average. There were only 12 LCSAs that are getting orders faster. Great job!

What do we attribute to our success? What do you think we do well that allows us to obtain orders faster? What can we do better? You might wonder why I ask what we can do better if we are doing so well already. We will talk about all these questions and more at the All Staff Meeting. I look forward to hearing your ideas and thoughts.

Support Report - Dalaine

Pat EST: 101.6%

Order EST: 96.15%

Current Support: 69.25%

Payment on Arrears:
66.05%

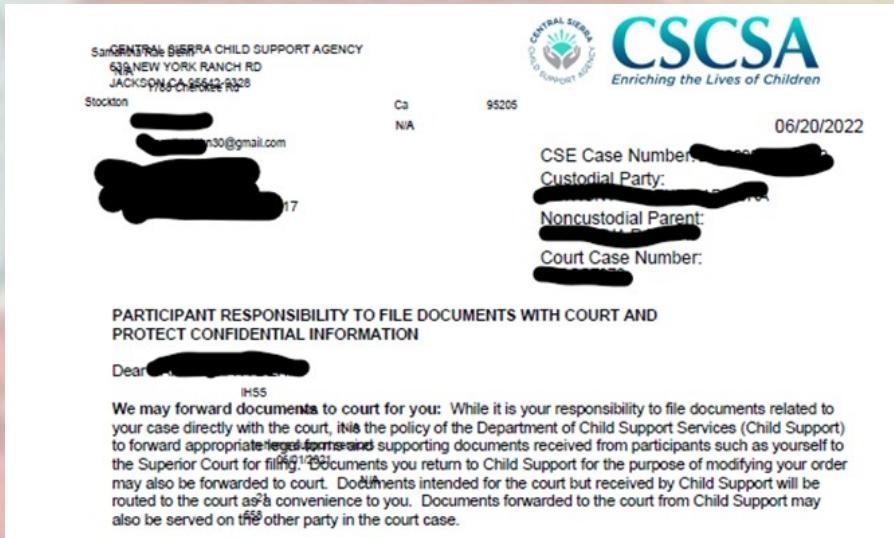
New Never cases Opened:
10

We move towards what we
THINK about. ~ Lou Tice



DocuSign Tech Tip - Dalaine

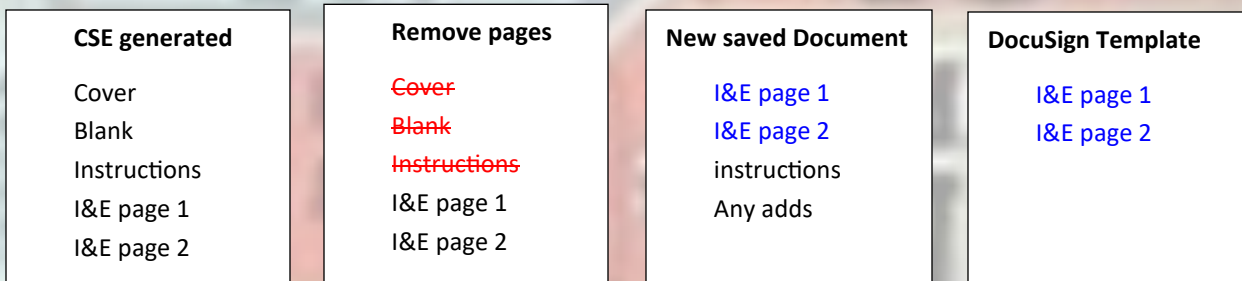
Welcome to jumbled in July! Well now that I have your attention lets take a look at how to not have a DocuSign document that goes out looking jumbled, like this:



What happened here can be easily avoided by knowing the key to DocuSign, and that is your beginning pages must match the template exactly. What you add to the end post the template pages doesn't matter.

An example of this is when you generate an order after hearing, the CSE document generates with the cover page and 2nd page noted intentionally left blank. The DocuSign template is the first three pages of the order. When you overwrite the template, your saved PDF must have been edited to have the same first three pages of the order in the same order.

In essence, your saved document needs to be a mirror of the templates beginning pages.



ACCOUNTABILITY feels like an attack when you're not ready to acknowledge how your behavior harms others. - *TheMindsJournal*

Growing Up in High School - Thomas

Let's face it folks, for many of us, we look forward to going into high school. People start treating you differently as if you are becoming a young adult. Seriously though why would anyone want that as when they do, so does their expectations of you. So, a small recap: Going into elementary, you got to get up, do morning chores, make yourself breakfast, go to school, learn stuff that you didn't think you will need, come home, and do more chores, get to play for an hour or so and then go to bed – it sucked. Then in Jr. you got a little more respect but in my family that just meant you had to work harder to fit in being the youngest didn't have perks like others I know. Now, going into high school, well what becomes of me now!

It was the summer of '79. The walk to school was grilling to first walk on the campus in selecting classes. Prior to going, you went for summer fun in the pools there or played around when school was out, but not now, no siree, I had to select my classes. My siblings had warned me of the teachers to not get so at least I had some planning involvement. So, here I am walking four houses down and in two minutes I am on campus – what a commute for the next four years. Went to register and sure enough, the only classes left open were the teachers my siblings warning about, I am in for it. So, what does someone like me do, well, take it in stride and get all the hard classes out of the way in the first year and that is what I did too. Now, as far as stories go, I am levelheaded, introverted, keep to myself, fairly self-reliant as my siblings, parents, etc. we're all pretty much into themselves and family vacations were going to be short to say the least. I also went by Tom (Thom comes in when I get married). First semester I learned that high school was so much easier than Jr., as you only had to read some of the homework and was guaranteed a B or better in grade. Second semester, well, here we have a boo-boo so to speak. In the four years of high school, I only got into trouble once with the teachers. It was in my English grammar class – yes, a requirement to pass. My teacher was always late in opening the door after lunch and on one particular day, she was over fifteen minutes and many of us were complaining. Can you guess what I said? I can't say it here, but as soon as I said it, the door flew open and she yelled who said that, looked at me, and I was instantly blamed and was expelled from her class until a teacher/parent conference could take place three days away. It was cool though as I got to have a three-hour lunch. Now remember my mother knew everyone too, so, when we went to see the teacher after school, she recognized my mother, called her Fern which is her first name and explained that she didn't understand why I would say such a thing and knew it was a mistake. To this date, I was never had to apologize. She then said of course Tommy Ommy Ommy can come back to class and then informed my mother that she would like to take the time to talk about my sister Debbie who had her later in the day. My meeting lasted less than a minute. So, there you have it, the worst thing I did in my secondary schooling. And to boot, when I came back to class everyone was staring at me while throughout the rest of the term, she would praise me during class of what a good student I was. I guess it pays to have a mom like that, and I got a B+ as my final grade. At the end of my freshman year, I took all of my competency tests and passed them all so I was cleared to graduate so the remaining three years should zoom by fast.

It was my sophomore year that I met Joe who would one day be my best man at my wedding. During freshman, I would walk past his mom who was waiting for him every day after school to drive him home and I wondered who she was. Now I knew.



High School con't....

Joe remembered me in a history class that we shared and when I finished registering for my classes, he didn't know what to take, so he saw a counselor who asked me what I took and nodded his head that he should take the same classes – and he did. He was a strong Christian who didn't listen to rock n' roll, drink, smoke, cuss, etc. Wait till he gets a load of my family. Within months, he was listening to hard rock, taking sips of alcohol, and using profanity. Strangely as it seems, I didn't partake in such things. Odd pairing to say the least in friendship as he was growing outward while I started to grow up in maturity. When the summer came, he went his way until school started and I flew back to Tennessee to see a childhood friend. Sadly, in just a few short years he would be struck by lightning and be paralyzed for life. Not much happened during my sophomore year except I found a friend to hang out with. Funny though, I went home for lunch every day while he stayed at school....



Junior year is when you start to mature, figure things out, and obtain a direction on your life so to speak – not! Joe and I didn't take all the classes together this year as his interests were changing and I am in the background on cruise control to graduate while he wasn't. This year I took some pre-college courses like biology, economics, and started ROP or Regional Occupational Programs which were meant to help you obtain a career. Can you guess what I took? If you guessed photography, then you guessed right. It was also the only thing I won a gold medal in. As a hobby can you guess what I did? If you guessed racing dogs, then you are a winner. My mother had gotten El Mari Cretia Doot and we called her Cretia and she was an Afghan, a sighthound. She knew people in Hollywood were Cretia's mother and sister were on a soap opera "Days of Our Lives" or "General Hospital" or one of those shows. She would usually place third or better but never won first place though. Whippets would usually take the win. Also, Jr year I didn't go to school full time. I only went approximately 2/3 to 3/4 of the time as I was getting too many credits and by the end of the year, I had received a 120 credits to graduate. I couldn't walk down for graduation unless I was still enrolled in school with my class, so I started taking less classes and bigger breaks. Remember when I mentioned my parents were into fraternities, etc., well, I was becoming the president of my youth club I belonged to at the Moose Lodge. So, I can say I was president in my life too.

Finally, I made it to my senior year, and I was going to make the most of it. With little effort I was getting B's and A's. So, what am I going to do with my life? How should I know, I just want to make it through to the end? The summer prior to going to school, my parents took a road trip to South Dakota to see relatives and visit our Native American heritage, but I am old fashion you know. I do have some pics of my voyage with my parents and sister Debbie. Two months on the road is a long time couped up but I managed. Also, I was able to drive much of the way too – yippee. It was 1982 and my mother had plans for me this year. Will get into that in a bit. My first semester I took woodshop. Something you didn't know about me is that I never really used power tools. I was afraid of the ball years before and now I was afraid of machinery. I got an A on my project but failed the class. So, there you have it, I actually got an "F" because I didn't complete all the requirements. My parents found out about it and didn't want me to get such a grade. What do you think happened? My mother called my teacher and explained to him something, and I got a "C" and passed the class. Way to go mom. Now on to what my mother was training me on.

High School con't.....

She had started collecting Madame Alexander Dolls among other things like antique purses, unique antique objects, and Italian glass. I could now drive and was taking just one class a day at school. My friend Joe didn't take courses with me as he still had to finish up with his core classes. Too bad he didn't take the same classes with me as a freshman. For much of the year I spent my time driving my mother around. She bought a Lincoln Continental and taught me to do 80 mph down the highway to keep up with the traffic. I am 16 years old and driving mom around Los Angeles to the tile companies picking up tile for my dad for a job – really an excuse for her to do her



binge shopping so she can also go to all the stores. I think this is when I really learned about the finer things in life as we went to high-end stores. Why get something plain and simple when you can get fancy and gourmet. Life is grand to say the least. For the second semester, I turned 17 years old and took just once topic can you guess it? If you guessed ceramics, you got it. I mostly talked to other students during the day and made simple objects and got a B+. And now it is time for grad night and graduation.

Up until now I hadn't mentioned about any girlfriends. To be honest, they were complicated and demanding. Some knew my family and therefore would hang out with me as they also knew my siblings – they were popular. I met Tammy who took photography with me. She wanted more commitment, but I eventually told her I wasn't searching for a long-term commitment. She would go with me to prom at the Queen Mary as I think she was still hoping. Then there was Linda, who was my sister Debbie's friend from the Moose Lodge who wanted more commitment too. I went to grad night with Linda as the pic you will see. Linda is still a family friend and occasionally flies back from Pennsylvania to stay with my sister and comes to family gatherings. It was the summer of '83, first Friday in June and I was walking down with my cap and gown on getting my diploma. You know when you start to look back when I was writing this story, so much was missed. I thought about re-writing some of it to include more details, but when you think of it, I really wasn't all that different from most. I grew up in a middle class to affluent family where I lived, and my family was respectable. We did not go without and when I look back upon it all, I missed out on many opportunities as I was always afraid to stir the pot or take chances. But that was then.....



I would like to take the opportunity to thank you all for reading about some of my life. I was honest and truthful and of course, I didn't go into details of which I would be embarrassed to speak about. My goal was to show that we all have stories and through the years we have shared much with each other. It would be a shame to stop now, and I hope that another would share more of themselves with us.

Now to get to know who I am now, well, that is a different story altogether. Tom grew up and became a young man. I started Chaffee College but to be honest I wasn't ready for it. You see I moved out when I was still 17 years old with my sister Debbie and I enjoyed partying and worked at Granger's Party Favors in Pomona CA. So, Tom wasn't ready for college back then. How many can say that you ran into Algebra with a coke in one hand and a donut in the other with my friend Joe and the professor would comment if you brought her one too... The real next phase in my life is going into the United States Air Force and what stories could come of that...



Cheers from Peers

Cheers from Julie to Dalaine for finding creative solutions.

Dalaine is always looking for innovative ways to solve problems. Most recently she was able to implement a new process for wifi in the Calaveras office because our initial solution was not working. Dalaine knows how to be responsive and creative at the same time and is always willing to help.

Cheers from Julie to Marlene for finding creative solutions.

I encountered a customer on a day that we were closed, and nobody was in the office. I wanted to help the customer but didn't fully know how to do the work that needed to be done. I called Marlene and she offered to walk me through the process and even generated and printed forms for me from home. With her help, I was able to help the NP and further the work of the Agency which I certainly could not have done without Marlene. She was kind, gracious, and patient.

Cheers from Marlene to Julie for going above and beyond and leading by example.

While in the office on a Friday Julie became aware that an NP had come to the office seeking assistance while the office was closed. Julie reviewed the case and noted that the NP needed to be served. She contacted staff to prepare the documents, served NP, signed POS and took all his information and obtained his paystubs. Julie also reviewed his income to see if a new calculation could be prepared while he was there. This is a fantastic example of leading by example to meet the needs of our customers

WATERMELON SALAD - Veronica

2 cups watermelon cut in 1-inch chunks or cubes

1 cup peeled, diced jicama (approximately ½-inch cubes)

Juice from one lime

1 teaspoon Tajin

¼ cup chopped cilantro (optional)

Place the watermelon and jicama cubes together in a bowl

Squeeze lime juice over the watermelon and jicama.

Sprinkle the Tajin and cilantro over the watermelon and jicama.

Give it all a good toss to mix evenly, being careful not to pulverize the melon.

Serve chilled.



Calendar of Events

July 4 - Independence Day - office closure

July 13 - All-Staff Meeting - Calaveras HHS building

July 24 - National Drive-Thru Day

Birthdays

July 3 - Kayla

July 7 - Veronica

July 18 - Carey

July 30 - Shellie



In Our Culture - Gina

Why are strong teams important to organizational culture?

First, let's talk basketball, for example an NBA team, and specifically our own Golden State Warriors. The purpose of an NBA team is much the same as any business or organizational endeavor: the achievement of a common goal. Suppose an NBA team is fortunate enough to have the best point guard in basketball, Stephen Curry. Needless to say, Curry is an immensely talented individual, from his nimble ball-handling to his legendary three-point shooting. But if you made Curry take on another NBA team all by himself, he'd lose miserably. While Curry is a great dribbler and shooter, he's not particularly tall by NBA standards, and certain skill sets—like rebounding or blocking shots—have been better mastered by other players. Even someone as talented as Stephen Curry needs a team.

So, what is a team, you ask? A team is a group of people who work together to accomplish something beyond their individual self-interests, but not all groups are teams. A simple but effective description of what is meant by "a team" comes from Jon R. Katzenbach and Douglas K. Smith's book, *The Wisdom of Teams*: "A team is a small number of people with complementary skills who are committed in a common purpose, performance goals, and approach for which they hold themselves mutually accountable." Yep, that definitely describes the organizational team commonly known as CSCSA - working towards the common purpose of family self-sufficiency, hitting performance goals, i.e., #3 in the state, and holding ourselves and each other accountable.

Could it be that CSCSA is a high-performing team? The following is a list of what high-performance teams need to function effectively. Do you think we check all the boxes?

- ✓ A deep sense of purpose and commitment to the rest of the team and to the mission
- ✓ Relatively more ambitious performance goals than average teams
- ✓ Mutual accountability and a clear understanding of responsibilities
- ✓ A diverse and complementary skills and abilities
- ✓ Interdependence and trust between members

Successful teamwork is also important for employee engagement and wellbeing. In survey after survey employees linked job satisfaction with high-levels of cross-team collaboration, open and free-flowing communication, a culture of mutual support and tolerance, the active encouragement of ideas among all employees, and a strong commitment to equality and inclusiveness. In other words, a strong team improves the overall culture of an organization as well as driving performance. And as a side note: high-performance teams generally have more fun at work than low-achieving teams or individuals.

Even though we have built a great team here at CSCSA there is always room for improvement. Here are 5 crucial elements for building an even stronger team:

1. Communication - Effective communication is the most important part of teamwork and involves consistently updating each person and never assuming that everyone has the same information. Listen to your co-workers as a sign of respect, which is an essential trust-building method. Offering encouragement, collaborating, and being open to new ideas are also essential ingredients for a harmonious team environment.
2. Delegation - Teams that work well together understand the strengths and weaknesses of each team member and are adept at identifying all aspects of a project and then allocating tasks to the most appropriate team members.
3. Efficiency - A strong and cohesive team develops processes that allow them to collaborate efficiently in order to complete tasks in a timely manner. Through working together, colleagues will become more aware of their own capabilities and the capabilities of the group in general which helps them to organize the workload accordingly.



Culture con't.....

4. Ideas - When a team works well together, colleagues feel more comfortable offering suggestions and ideas. A respectful and trusting team environment will not only enable creativity but will lead to more productive and collaborative brainstorming sessions.

5. Support - All workplaces provide challenges but having a strong team environment in place can act as a support mechanism for staff members. They can help each other improve their own performance as well as working together toward improving their professional development. Building bonds on trust and reliance on each other can be extremely important when facing a particularly difficult challenge.

Next Steps - Good teamwork means a synergistic way of working with each person towards a shared goal. Teamwork maximizes the individual strengths of team members to bring out their best. It is therefore a necessity that leaders facilitate the building of team skills, and if this is done well, the leader can stand back and watch their winning team meet goal after goal!

Let us end on a note to team leaders from Stephen Covey who states in his book 7 Habits of Effective People, "You cannot hold people responsible for results if you supervise their methods. You then become responsible for results and rules replace human judgment, creativity, responsibility."

Animal Word Scramble - Shellie

1. earbve _____
2. Uagrco _____
3. Lwaurs _____
4. Utrlte _____
5. Lgroali _____
6. Occriolde _____
7. Luffboa _____
8. Grite _____
9. Osmopus _____
10. Oirocsrnhe _____
11. Lrtoalgai _____
12. Penheatl _____
13. Macle _____
14. Lworvenie _____
15. Yoctoe _____
16. Refgaf _____
17. Myoekn _____
18. Nkaoaogr _____
19. Nccoaro _____
20. Daaakrvr _____



Life IN Color - Gina

We continue to learn more about how different color styles communicate. Today's color is Gold.

In general, Golds have a tendency to come across in a businesslike manner. They speak of structure, responsibility and the "should" and "should-nots" of life. They are usually conservative and firm minded in their views. Following are some of the patterns that appear to be common for those communicating in a gold manner.

- ◆ In Writing - Golds like to be accurate and responsible. Recording information enables them to have all the details for future reference. This way they don't have to rely on their memory, and they have a physical checklist they can look back on to make sure they fulfilled their obligations in the manner they promised. They also have precise documentation in case of a question about the conversation, timelines, or responsibilities.
- ◆ Purposeful - Golds usually state the reason for their conversation up front. They experience an urgency to stay on their timelines, especially at work, and get frustrated if they feel they are wasting time i.e., chatting instead of doing.
- ◆ Appropriate and Respectful - Golds try to use proper and respectful language, avoiding slang or politically incorrect wording. They also pay careful attention to their timing to make sure it is the right instance to communicate, as well as the correct mode—in person, phone call, email, etc, etc...
- ◆ Task Focused - Once the purpose of the conversation has been established, Golds like to stay on topic. It is very frustrating and often interpreted as rude by Golds when others disrupt the conversation by interjecting comments or changing subjects. Golds center their conversation around accomplishing the goal at hand. When extenuating circumstances, people issues, or interruptions arise, they may refuse to spend much time talking about them or figuring out alternative solutions. Instead, they will attempt to redirect the dialogue back to the original goal or plan.
- ◆ Loyal - During conversation, you will notice that Golds speak in ways that support the organizations for which they work. They may mention policies, rules and customs, as well as share how many years they have been working for a company and the projects they've worked on. They usually feel it would be inappropriate to publicly criticize but may do so sometimes if someone has been disloyal or broken too many rules.
- ◆ Traditional - Because tradition is something Gold's value highly they will proudly follow previously established processes and will tend to want to stick with what they know and can rely on.
- ◆ Chronological - When a Gold is asked to explain an aspect of a problem they will start at the beginning and explain the entire linear process. During this conversation, if a step is missing or there is an interruption before completing the sequence, they will usually begin their communication over again from the beginning to make sure every detail has been included.
- ◆ Status Quo - Because consistency is such a high-ranking value for Golds they often speak of "the way we have always done it." They like to look at the past for reference of how things should be done now. When others suggest a different approach a Golds first response is usually to defend the current approach. When someone starts talking about a new way or innovation, Golds may attempt to change the discussion back to the old way.
- ◆ Judgments - Golds may come across very authoritarian. They will often pepper their conversation with words like "should" and "should not". It is usually very clear to a Gold what the correct action in a situation is. If it is unclear, they like to make it clear by establishing a rule or finding facts to back up their thinking. Once they institute a standard, locate confirming information, or decide upon a certain value, the communication leaves no room for further interpretation. They make sure the listener knows exactly what they're talking about and what action is expected as a result of the communication.



Colors con't....

Gold's may put aside their own immediate interests for the sake of their principles and can lose sight of their own personal needs and priorities. Committed to a specific code of conduct, they are not comfortable with exceptions to the general rule and will communicate this in their interactions.

How Golds Listen:

Golds listen for details and prefer the details in chronological order. They also listen for the purpose of gathering information and understanding specially what their part entails.

Golds are primarily concerned with whether something is right or wrong. They are listening to decide the correctness of the speaker's intentions as well as their own status within the given context.

Tips for Communication with Golds:

Be specific and don't overwhelm the Gold with too many abstract ideas or generalizations. Outline the priorities and be very clear about expectations and order of importance. When outlining a plan let them know what has worked in the past. Make sure your idea or plan supports appropriate rules and practices and make sure to note that you were conscientious and followed procedures.

When beginning a conversation with a Gold it is good to wait until they have finished what they are doing and acknowledge you. Golds find interruptions, rude as well as irritating. They like to complete their sentences, thoughts, and tasks before turning their attention elsewhere.

Remember to notice and acknowledge their hard work.

Tips for Golds:

The Gold personality style is generally respectful and responsible in most areas of their lives. They will size up any given situation for what would be most appropriate before responding. However, not everyone shares the Gold's ideals for what is appropriate. Therefore, conflicts can arise. One of the best ways to show consideration for yourself and others is to appreciate each individual's unique style. Instead of trying to convince others that your gold way is the right way use the following suggestions to enhance communication and promote alliances.

Have patience when people talk in different directions, do 10 things at once and don't stick to the agenda. Be openminded about their communication style. If it is too uncomfortable for you to adapt to a communication style that is extremely indirect, you may want to make your request for information, then ask that they respond to you when they have gathered their thoughts. Of course, if you are the boss, you have the right to expect that others to adapt to your style of communication. You could provide an outline format in which you would like the information submitted to you. However, in either case you risk stifling the creativity of others.

Golds tend to judge very quickly whether a person's actions are right or wrong at the onset of a conversation. Pay attention to whether or not you are missing the whole point of the discussion because you got stuck on something you decided was wrong in the beginning of the interaction. Instead of honing right in on the details practice discerning the concept, the big picture, or overall question.

Accept others. Even if you are in a position to supervise others and it is your job to correct their actions, when their values are not in line with yours, it may prove to be fruitless and irritating to try and change them. Know that others have different skills and values than you, and different does not mean wrong.

Give yourself and others a break! Remember, you are not the general manager of the universe! Be aware of how hard you are driving yourself and others. Take the weight of the world off your shoulders, relax a little and realize there are just some things that don't have to be perfect. Sometimes good enough is good enough.



AGENDA ITEM

#5



MEMORANDUM

DATE: July 20, 2022
TO: Board of Directors
FROM: Julie R. Prado, Executive Director

SUBJECT: Board Meeting Locations (Agenda Item # 5)

Prior to 2020, CSCSA Board meetings occurred in-person with the location of the meeting rotating between the four counties. Since the COVID pandemic began, CSCSA has held Board meetings virtually with an intent to return to in-person meetings when it is safe to do so. It was the intention of the Board to return to in-person meetings for this July 2022 meeting however spikes in COVID case counts created enough of a concern that the meeting was moved to a hybrid approach of a Zoom and in-person option.

To account for the specific situations and outbreak numbers during the timeframe of future meetings, it is recommended that the Board consider creating an option for the October Board meeting, and any meetings that may be called before then, to occur virtually or with a hybrid approach depending on the decision of the Board Chair.

Recommendation: It is recommended that the Board implement a resolution such that Board meetings through October 24, 2022, may be held virtually, in-person, or via a hybrid approach to be decided by the Board Chair in consideration of the safety of the Board, staff, and the public.

AGENDA ITEM

#6

CLOSED SESSION

AGENDA ITEM

#7

CLOSED SESSION

AGENDA ITEM

#8



MEMORANDUM

DATE: July 20, 2022
TO: Board of Directors
FROM: Julie R. Prado, Executive Director

SUBJECT: Executive Director Evaluation (Agenda Item # 8)

Annually, the Board has an opportunity to evaluate the Executive Director's performance. A positive outcome from the annual evaluation process results in the extension of the Executive Director contract by one year.

Recommendation: In the instance of a positive annual evaluation, it is recommended that the Board extend the Executive Director by one year, through June 30, 2025. It is recommended that the salary and benefits remain as is.