



FINANCE COMMITTEE MEETING AGENDA

October 22, 2020 Meeting at 12:00 p.m.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF AGENDA Approve
4. APPROVAL OF PREVIOUS MINUTES Approve
 - A. September 9, 2020 Finance Committee Minutes Page 2
 - B. September 28, 2020 Finance Committee Minutes Page 5
5. FINANCIAL REPORTS: AUGUST 2020 Accept
 - A. Agency Financial Statements Page 7
 - B. Head Start Financial Status Report Page 10
6. 2019 TAX RETURN Accept
 - A. 2019 Tax Return Page 13
7. HHS HEAD START 0-5 MONITORING STATUS UPDATE Information
 - A. HHS Head Start 0-5 Monitoring Update Page 86
8. NON-COMPETITIVE PROCUREMENT Information
 - A. Non-Competitive Procurement Page 108
9. HEALTH INSURANCE REPORT Information
 - A. Health Insurance Report Page 110
10. VARIANCE REPORTS Information
 - A. Variance Reports Page 112
11. OTHER BUSINESS
 - NEXT MEETING: MONDAY, NOVEMBER 9, 2020 AT 12:00 PM
12. ADJOURNMENT



FINANCE COMMITTEE MEETING
Fresno EOC
Wednesday, September 9, 2020
12:00 p.m.

MINUTES

1. CALL TO ORDER

Charles Garabedian, Chair, called the meeting to order at 12:07 PM.

2. ROLL CALL

Roll was called and a quorum was established.

COMMITTEE MEMBERS	PRESENT	STAFF & GUEST	
Charles Garabedian (chair)	✓	Emilia Reyes	Rosa Pineda
Oliver Baines	✓	Michelle Tutunjian	Kathleen Shivaprasad
Amparo Cid		Jim Rodriguez	Monty Cox
Michael Reyna	✓	Rebecca Heinricy	Tate Hill
Itzi Robles	✓	Steve Warnes	Thelma Harrison
		Janet Berberian	Arthur Montejano
GUEST COMMISSIONER			Karina Perez
Amy Arambula		GUEST	Monica Moua
		Brian Henderson	

3. APPROVAL OF AGENDA

M/S/C –Baines/Robles to approve the agenda. All in favor.

4. APPROVAL OF MINUTES

A. August 12, 2020 Meeting Minutes

M/S/C –Reyna/Robles to approve the August 12, 2020 meeting minutes. All in favor.

5. FINANCIAL REPORTS: JULY 2020

A. Agency Financial Statements

Steve Warnes, Assistant Finance Director, presented the Statement of Activities for the five-month period ending July 31, 2020. Warnes reported total cash revenue of \$52,195,335; in kind revenue of \$18,344,124; total revenue and support of \$70,539,459; grant revenue of \$37,726,013 at 46% of budget (slightly lower from July 2019); personnel costs of \$33,776,171 at 51% of annual budget (slightly higher from July 2019); total cash expenditures of \$51,195,676 at 49% of annual budget; and total expenditures of \$69,539,800. Warnes noted June and July personnel costs are lower than the year-to-date percentage due to having Head Start staff off during the summer and due to the impact of COVID-19. Warnes also notes in-kind revenues match in-kind expenses.

Warnes presented the Statement of Financial Position as of July 31, 2020 which reported total assets of \$52,779,799 (higher than previous year), total liabilities of \$22,671,282 (higher than previous year), and health insurance reserve of \$3,256,715.

Warnes notes there is a detailed health insurance report later on in the agenda. There were no questions or discussion.

B. Head Start Financial Status Report

Janet Berberian, Fiscal Compliance Manager, presented the July 31, 2020 Head Start and Early Head Start Financial Status Reports:

HS/EHS	Annual Budget	Expenses	% of Budget
Head Start Basic	\$38,762,694	\$18,750,726	48%
Head Start T&TA	\$390,276	\$31,969	8%
Early Head Start Basic	\$5,127,707	\$2,593,167	51%
Early Head Start T&TA	\$106,922	\$2,623	2%

Berberian notes the July 2020 credit card balance was \$12,331 for Head Start and \$3,091 for Early Head Start. There were no questions.

M/S/C –Robles/Baines to accept the Agency and Head Start financial reports presented. All in favor.

6. HEAD START ATTESTATION REPORT

A. Head Start Attestation Report

Brian Henderson, External Auditor from Hudson Henderson & Company Inc., presented the Head Start Attestation Report. Henderson emphasized that the Independent Accountants' Draft Report was limited to the amount of Fresno EOC records retained. A full audit from 1999 to 2019 was not possible due to retention policy of documents per federal, local, and internal policies (ranging from 3-7 years). Instead the report is based on data from 2013 to current. Despite this scope limitation the data represented in the report did not affect any variables such as: expenses, interest charge, depreciation, and allocations Henderson also discussed changes in coding allocations with the Head Start program based on location and occupancy percentage.

Henderson notes that he will also provide a second schedule that will show a breakdown of the federal interest percentage in addition to the one included in the report.

Henderson projects the timeline for pending items is to: work with managers on QIP plan, finalize draft report, and have HHC staff train Fresno EOC staff and Board representatives.

Discussion took place about the statute of limitation for records and how there is no set guidelines for record keeping. Henderson also elaborated on how all allocations were based on data for 2019 in order to have a more material estimate of usage per location (i.e. board room). There was also questions on if Fresno EOC has to give back funds due to disallowed costs. Henderson responds this is still to be determined.

M/S/C –Reyna/Robles to accept the Head Start attestation report. All in favor.

7. INFORMATIONAL ITEMS

A. HHS Head Start 0-5 Monitoring Status Update

Jim Rodriguez, Chief Financial Officer, presented an update on the HHS Head Start 0-5 Monitoring. Rodriguez recommended both Board and Finance committee members to attend the training outlined in the QIP improvement plan. Charles Garabedian and Michael Reyna volunteered to attend training.

Discussion took place on making the QIP training a regular and mandatory standard practice for Board members. Rodriguez notes this is a good possibility, but for now the QIP training is only a one-time training in order to fulfill the Head Start obligation. Reyna suggests videotaping the training for other board members to encourage interest and involvement in being a part of the Finance Committee. Jim notes training dates are still to be determined based on the schedule availability of interested Board members and that we will plan to record the training session for future use.

8. HEALTH INSURANCE REPORT

Steve Warnes, Assistant Finance Director, presented the Health Insurance Report for July 31, 2020. Warnes reported program/employee contributions of \$6,940,783 and fund expenses of \$6,438,413 with a positive current net balance of \$502,371 for a total ending balance of \$3,256,715.

Warnes notes the recent decrease in monthly revenue is consistent with Head Start staff being out. The expenses for health claims paid had a slight increase while prescriptions paid are below the monthly average making the overall total expenses to be slightly higher than the average monthly period. However, despite this the plan is still doing well. Warnes states Fresno EOC costs will mostly likely increase in our health care plans and final recommendations from the health plan brokers will be presented to the Board soon via the HR Committee to have approval of health insurance premium and plan changes to take place at the September Board meeting in advance of Open Enrollment.

Discussion took place of on how Head Start staff effects health care contributions. Warnes and Heinricy elaborate that Head Start staff who are not paid during the summer months have their contributions split between 10 months instead of 12 months. Heinricy clarifies that this difference impacts the timing of cash and that there is no lapse in coverage for employees.

9. VARIANCE REPORTS 0:44:30

Rebecca Heinricy presented the variance report for Transit Systems for July 2019 - June 2020. Heinricy reported revenue is at 94% of budget and expenses at 99.6% of budget. Heinricy notes that \$560,987 of LTF funding originally for 2019-2020 will be carried over into 2020-2021 for utilization within both rural and urban programs. Heinricy states there were also one-time investments that included: computer technology purchases, electric car charger purchases, and fleet changes.

Discussion took place on how the loss in Transit revenue was reallocated. Heinricy states there was a detailed review around cost allocation and discussions on how to more effectively and accurately allocate costs to the various functional areas within Transit. Heinricy also mentions several contracts were renegotiated to support the wage increases implemented in prior periods which were previously unfunded.

10. OTHER BUSINESS

Next meeting: Wednesday, October 14, 2020 at 12:00 PM

11. ADJOURNMENT

Meeting adjourned at 12:57 PM.

M/S/C –Reyna/Robles to adjourn the meeting. All in favor

Respectfully submitted,

Charles Garabedian, Chair



**FINANCE COMMITTEE MEETING
Fresno EOC
Monday, September 28, 2020
5:00 p.m.**

MINUTES

1. CALL TO ORDER

Charles Garabedian, Chair, called the meeting to order at 5:23 PM.

2. ROLL CALL

Roll was called and a quorum was established.

COMMITTEE MEMBERS	PRESENT	STAFF & GUESTS	
Charles Garabedian (chair)	✓	Emilia Reyes	Steve Warnes
Oliver Baines		Jim Rodriguez	Karina Perez
Amparo Cid	✓	Kathleen Shivaprasad	
Michael Reyna		Arthur Montejano	
Itzi Robles	✓		

3. APPROVAL OF AGENDA

M/S/C – Cid/Robles to approve the agenda. All in favor.

4. HEAD START QUALITY IMPROVEMENT PLAN (QIP)

A. Head Start Quality Improvement Plan (QIP)

Jim Rodriguez, Chief Financial Officer, presented the Quality Improvement Plan (QIP). Rodriguez notes that option #3 is highly favorable in comparison to the other choices on total disallowed costs. Rodriguez also notes that it is urgent that the review of the QIP plan by HHS happens before the end of December due to retirement of an individual who is experienced in closing out facility matters such as those involved with our corrective action plan.

Charles Garabedian comments it's hard to do item #1 and #2 because of inaccurate and incomplete records due to the time frame in which EOC retains records. He inquired if there is a statute of limitations to impact the retention and requirement to provide records from these prior periods. Rodriguez states the Office of Head Start has regulations around the retention of records.

Garabedian suggests negotiation of a payment plan to be paid over time instead of lump sum settlement. Rodriguez clarifies retroactive payment plan is still to be reviewed and it depends on negotiations with HHS.

Rodriguez clarifies option 1 and 2 in regards to cost estimation is more in line with the term "cost avoidance" than "cost prohibitive". Rodriguez notes time is of the essence; options 1 and 2 would require more time and would incur more in professional/legal fees. There is no actual or estimated

numerical amount tied to these projected costs. Commissioners provided feedback that revisions be made to options 1 and 2 to clarify this.

Rodriguez also clarifies the purpose of this special Finance meeting is to go into detail and outline the steps in the QIP on the three deficiencies that was not presented at the prior Finance Committee meeting by Brian Henderson, HHC external auditor. Emilia Reyes, Chief Executive Officer, and Rodriguez reiterates the QIP recommendations allows Fresno EOC staff to meet with Head Start to negotiate and ensure Fresno EOC's Head Start program meets Head Start obligations.

Reyes suggests adding a clause in QIP where Board of Commissioners are included in getting updates on the revision plan(s) once negotiations between Fresno EOC and Head Start is complete.

Garabedian suggests rewording "negotiate" to "working with Head Start" in Fiscal Impact section to provide clarification to the procedure and the amount due and the importance of proceeding without jeopardizing the program. Reyes notes the almost half a million is small in comparison to the size of the program and the multiple years under review, so it is very unlikely to jeopardize program.

M/S/C – Cid/Robles to approve the Head Start Quality Improvement Plan. All in favor.

5. ADJOURNMENT

Meeting adjourned at 6:05 P.M.

Respectfully submitted,

Charles Garabedian, Chair

M/S/C –Robles/Cid to adjourn the meeting. All in favor.



FINANCE COMMITTEE MEETING

Date: October 22, 2020	Program: Finance
Agenda Item #: 5	Officer: Rebecca Heinrich
Subject: Financial Reports	Officer: Jim Rodriguez

Recommended Action

Staff recommends Committee acceptance for full Board consideration of the unaudited consolidated Financial Statements as of August 2020 as well as acceptance of the unaudited Financial Status Report for the Head Start 0-5 program as of August 2020.

Background

In accordance with the Agency's bylaws, the Finance Committee shall advise in the preparation and administration of the operating budget and oversee the administration, collection, and disbursement of the financial resources of the organization. Additionally, the Treasurer is to ensure that the commissioners understand the financial situation of the organization, which includes ensuring that financial statements for each month are available for each meeting of the Board of Commissioners. Monthly financials for Fresno EOC (consolidated) and for Head Start are provided for review and acceptance.

Fiscal Impact

(A) Agency Statement of Activities and Statement of Financial Position:

As of August 31, 2020, the Agency had preliminary revenue of \$80.4 million, including \$21.1 million of in-kind contributions, and net operating surplus of \$122,331. In comparison, the Agency had revenue of \$83.6 million including in-kind of \$23.4 million as of the corresponding period of the preceding year.

(B) Head Start 0-5 Financial Status Report for the following areas:

- Head Start – Basic;
- Head Start – Training & Technical Assistance (T&TA)
- Early Head Start – Basic;
- Early Head Start – Training & Technical Assistance (T&TA)

The request to carryover funding from 2019 into 2020 was approved by HHS

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
STATEMENT OF ACTIVITIES
For The Eight Month Period Ended August 31, 2020 and 2019

	A	B	A - B	C	D	B - D
	BUDGET JAN - DEC 2020	ACTUAL AUGUST 2020	BUDGET BALANCE REMAINING	ACTUAL JAN - DEC 2019	ACTUAL AUGUST 2019	ACTUAL 2020 vs 2019 Differences
REVENUES AND SUPPORT						
GRANT REVENUE	\$ 82,029,680	\$ 44,303,806 54%	\$ 37,725,874	72,958,177	\$ 44,987,119	(683,313)
GRANT REVENUE - LENDING CAPITAL	-	438,674	(438,674)	1,780,014	131,700	306,974
CHARGES FOR SERVICES	16,426,275	10,698,880 65%	5,727,395	15,752,967	10,804,905	(106,025)
OTHER PROGRAM REVENUE	3,536,400	2,151,461 61%	1,384,939	4,312,232	2,320,449	(168,988)
CONTRIBUTIONS	69,685	70,542 101%	(857)	327,748	286,652	(216,110)
MISCELLANEOUS INCOME	219,265	87,398 40%	131,867	244,210	244,694	(157,296)
INTEREST & INVESTMENT INCOME	96,000	67,114 70%	28,886	182,609	93,896	(26,782)
AFFILIATE INTEREST INCOME	977,720	619,559 63%	358,161	957,410	555,876	63,683
RENTAL INCOME	1,256,595	850,917 68%	405,678	1,242,500	829,588	21,329
TOTAL CASH REVENUE	\$ 104,611,620	\$ 59,288,351 57%	\$ 45,323,269	\$ 97,757,867	\$ 60,254,879	(966,528)
IN KIND REVENUE	\$ 32,991,055	\$ 21,110,750 64%	\$ 11,880,305	36,675,481	\$ 23,367,452	(2,256,702)
TOTAL REVENUE & SUPPORT	137,602,675	80,399,101 58%	57,203,574	134,433,348	83,622,331	(3,223,230)
EXPENDITURES						
PERSONNEL COSTS	\$ 66,198,180	\$ 39,147,216 59%	\$27,050,964	59,731,920	\$ 39,176,572	(29,356)
ADMIN SERVICES	5,810,400	3,051,987 53%	2,758,413	5,030,645	3,113,096	(61,109)
PROFESSIONAL SERVICES - AUDIT	103,915	60,426 58%	43,489	95,682	59,123	1,303
CONTRACT SERVICES	11,712,675	4,454,701 38%	7,257,974	9,082,693	5,396,223	(941,522)
FACILITY COSTS	5,345,730	3,724,978 70%	1,620,752	5,145,268	3,272,395	452,583
TRAVEL, MILEAGE, VEHICLE COSTS	2,691,175	1,092,155 41%	1,599,020	2,903,417	1,845,965	(753,810)
EQUIPMENT COSTS	1,717,700	637,979 37%	1,079,721	1,568,644	775,926	(137,947)
DEPRECIATION - AGENCY FUNDED	345,000	240,442 70%	104,558	342,955	227,758	12,684
OFFICE EXPENSE	1,877,600	1,514,083 81%	363,517	1,804,779	1,148,727	365,356
INSURANCE	804,060	484,454 60%	319,606	761,139	476,375	8,079
PROGRAM SUPPLIES & CLIENT COSTS	7,625,880	4,495,856 59%	3,130,024	6,834,280	4,446,351	49,505
INTEREST EXPENSE	145,275	202,227 139%	(56,952)	144,274	60,449	141,778
OTHER COSTS	234,030	59,516 25%	174,514	882,821	136,054	(76,538)
TOTAL CASH EXPENDITURES	\$ 104,611,620	\$ 59,166,020 57%	\$ 45,445,600	94,328,517	\$ 60,135,014	(968,994)
IN KIND EXPENSES	\$ 32,991,055	\$ 21,110,750 64%	\$ 11,880,305	36,675,481	\$ 23,367,452	(2,256,702)
TOTAL EXPENDITURES	137,602,675	80,276,770 58%	57,325,905	131,003,998	83,502,466	(3,225,696)
OPERATING SURPLUS (DEFICIT)	\$ -	\$ 122,331	\$ (122,331)	\$ 3,429,350	\$ 119,865	2,466
OTHER INCOME / EXPENSE						
TRANSIT GRANT ASSET DEPRECIATION		(262,906)	262,906	(414,107)	(265,086)	2,180
NET SURPLUS (DEFICIT)	\$ -	\$ (140,575)	140,575	\$ 3,015,243	\$ (145,221)	4,646

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
STATEMENT OF FINANCIAL POSITION
As of August 31, 2020

	2020	2019	Differences
ASSETS			
CASH & INVESTMENTS	\$ 13,109,762	\$ 11,593,527	\$ 1,516,235
ACCOUNTS RECEIVABLE	10,407,409	7,596,218	2,811,191
PREPAIDS/DEPOSITS	239,486	192,975	46,511
INVENTORIES	186,199	138,198	48,001
PROPERTY, PLANT & EQUIPMENT	14,099,937	14,885,814	(785,877)
NOTES RECEIVABLE (net)	15,455,924	13,471,180	1,984,744
TOTAL ASSETS	\$ 53,498,717	\$ 47,877,912	\$ 5,620,805
LIABILITIES			
ACCOUNTS PAYABLE	\$ 1,627,849	\$ 1,631,200	\$ (3,351)
ACCRUED PAYROLL LIABILITIES	3,940,893	3,726,410	214,483
DEFERRED REVENUE	595,328	439,868	155,460
NOTES PAYABLE	12,511,649	12,298,533	213,116
HEALTH INSURANCE RESERVE	3,184,319	2,172,473	1,011,846
OTHER LIABILITIES	2,295,127	2,004,865	290,262
TOTAL LIABILITIES	\$ 24,155,165	\$ 22,273,349	\$ 1,881,816
FUND BALANCE			
CURRENT OPERATING EARNINGS (YTD)	\$ 122,331	\$ 119,865	\$ 2,466
UNRESTRICTED NET ASSETS	15,959,556	12,178,953	3,780,603
REVOLVING LOAN FUND	2,788,196	2,366,895	421,301
INVESTMENT IN GENERAL FIXED ASSETS	10,473,469	10,938,850	(465,381)
TOTAL FUND BALANCE	\$ 29,343,552	\$ 25,604,563	\$ 3,738,989
TOTAL LIABILITIES AND FUND BALANCE	\$ 53,498,717	\$ 47,877,912	\$ 5,620,805

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
August 31, 2020

Description	Head Start - Basic				Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$21,816,613	\$1,207,970	\$10,604,245	\$11,212,368				
Fringe Benefits	7,995,804	395,675	5,022,776	2,973,028				
Total Personnel	29,812,417	\$1,603,645	15,627,021	14,185,396				
Travel	10,977	0	15	10,962	-	-	-	-
Equipment*	-	-	-	-	-	-	-	-
Supplies	1,944,238	90,862	838,991	1,105,247	43,156	4,651	4,756	38,400
Contractual	1,196,672	34,362	647,818	548,854	468	9	43	425
Facilities /Construction								
Other:								
Food Cost	1,040,745	5,423	695,082	345,663				
Transportation	580,105	2,275	283,466	296,639				
Staff Mileage	219,774	7,814	94,101	125,673				
Field Trips, including Transportation	34,783	-	-	34,783				
Space	748,831	67,377	533,019	215,812				
Utilities / Telephone / Internet	498,258	39,885	251,309	246,949				
Publication/Advertising/Printing	42,168	9,750	24,728	17,440				
Repair/Maintenance Building	471,703	8,673	182,477	289,226				
Repair/Maintenance Equipment	97,900	0	9,116	88,784				
Property & Liability Insurance	154,446	23,608	92,131	62,315				
Parent Involvement / CWPC	78,859	(57)	10,245	68,614				
Other Costs*	36,657	23,194	69,826	(33,169)				
Staff & Parent Training					319,424	10,728	40,328	279,096
Total Direct Charges	\$36,968,533	\$1,916,810	19,359,345	\$17,609,188	\$363,048	15,389	\$45,127	\$317,921
Total Indirect Charges	\$2,701,311	\$143,761	\$1,451,951	\$1,249,360	\$27,228	\$1,155	\$3,385	\$23,843
Total Federal Expenditures	\$39,669,844	\$2,060,571	20,811,296	\$18,858,548	\$390,276	16,544	\$48,512	\$341,764
% of Annual Budget Expended to Date			52%				12%	
Non-Federal Share	\$8,955,825	\$515,143	\$5,202,824	\$3,753,000	\$97,569	\$4,136	\$12,128	\$85,441

Credit Card Expenses: Credit card statement dated 8/1/20 - 8/31/20
August 2020 expenses

Staff Training	\$	1,050	Every Child California - annual membership for six staff
Staff Training	\$	495	WIPFLI - Registration fees- New updates to Uniform Guidance, 3 staff
Staff Training		792	Generation Wellness-Registr. fee Relaunching Resilience in Classrooms
Staff Training		107	HS in-service meeting
Staff Training Supplies	\$	4,651	Sweetwater Sound - audio & visual equipment for training events
Office Supplies	\$	213	Print Shack - NCR Standards of Confidentiality & Ethic forms
Program Supplies - Classroom		4365	Dollar Tree; Walmart; Amazon - classroom supplies, t-shirts, pencils, glue sticks, buttons, glitters, craft items
Contract Services-Facility repair	\$	230	AZUGA - Vehicle Tracking Maintenance support vehicles.
	\$	11,903	

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
August 31, 2020

Description	Head Start - Duration Start-Up/Operations			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$0	-	-	\$0
Fringe Benefits	-	-	-	-
Total Personnel	\$0	\$0	\$0	\$0
Travel	-	-	-	-
Equipment*	94,000	-	-	94,000
Supplies	366,376	6,481	6,481	359,895
Contractual	429,400	48,453	48,453	380,947
Facilities /Construction	1,057,160	-	-	1,057,160
Other:				
Food Cost	-	-	-	-
Transportation	-	-	-	-
Staff Mileage	-	-	-	-
Field Trips, including Transportation	-	-	-	-
Space	-	-	-	-
Utilities / Telephone / Internet	-	-	-	-
Publication/Advertising/Printing	-	-	-	-
Repair/Maintenance Building	-	-	-	-
Repair/Maintenance Equipment	-	-	-	-
Property & Liability Insurance	-	-	-	-
Parent Involvement / CWPC	-	-	-	-
Other Costs*	54,700	5,397	5,397	49,303
Staff & Parent Training	-	-	-	-
Total Direct Charges	2,001,636	\$60,332	\$60,332	\$1,941,304
Total Indirect Charges	\$0	\$0	\$0	\$0
Total Federal Expenditures	\$2,001,636	\$60,332	\$60,332	\$1,941,304
% of Annual Budget Expended to Date			3%	
Non-Federal Share	\$500,409	\$0	\$0	\$500,409

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
August 31, 2020

Description	Early Head Start - Basic				Early Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$3,242,979	\$301,917	\$1,784,843	\$1,458,136	\$44,714	\$0	\$0	\$44,714
Fringe Benefits	736,872	85,509	618,963	117,909	11,608	-	-	11,608
Total Personnel	3,979,851	387,426	2,403,806	1,576,045	56,322	-	-	56,322
Travel	-	-	-	-	-	-	-	-
Equipment*	-	-	-	-	-	-	-	-
Supplies	312,185	25,094	143,007	169,178	1,500	-	-	1,500
Contractual	155,811	15,866	125,368	30,443	128	15	18	110
Facilities /Construction	616,000							
Other:								
Food Cost	10,638	23	8,890	1,748				
Transportation	3,371	530	2,909	462				
Staff Mileage	37,680	305	9,933	27,747				
Field Trips, including Transportation	-	-	-	-				
Space	77,171	12,942	94,065	(16,894)				
Utilities / Telephone / Internet	67,717	9,719	52,228	15,489				
Publication/Advertising/Printing	5,640	1,196	4,565	1,075				
Repair/Maintenance Building	77,484	940	7,732	69,752				
Repair/Maintenance Equipment	18,150	0	168	17,982				
Property & Liability Insurance	20,007	3,277	12,483	7,524				
Parent Involvement / CWPC	4,630	0	621	4,009				
Other Costs*	7,626	264	4,057	3,569				
Staff & Parent Training					41,512	12,454	14,891	26,621
Total Direct Charges	\$5,393,961	457,583	2,869,831	\$2,524,130	\$99,462	\$12,469	\$14,909	\$84,553
Total Indirect Charges	\$357,746	\$34,318	\$215,237	\$142,509	\$7,460	\$935	\$1,118	\$6,342
Total Federal Expenditures	\$5,751,707	491,901	\$3,085,068	\$2,666,639	\$106,922	\$13,404	\$16,027	\$90,895
% of Annual Budget Expended to Date			54%				15%	
Non-Federal Share	\$1,318,820	\$122,975	\$771,267	\$666,660	\$26,730	\$3,351	\$4,007	\$22,724

Credit Card Expenses: Credit card statement dated 8/1/20 - 8/31/20	
August 2020 expenses	
Staff Training	27 WIPFLI; Zoom - registration fee to Uniform Guidance ; EHS in-service
Program Supplies - Disposables	3,355 Target, Costco - Diapers, baby wipe, fisher price deluxe fasteners
Contract Services-Facility repair	23 Vehicle Tracking Maintenance Support Vehicles
	\$ 3,405



FINANCE COMMITTEE MEETING

Date: October 22, 2020	Program: Finance
Agenda Item #: 6	Officer: Rebecca Heinricy
Subject: 2019 Tax Return	Officer: Jim Rodriguez

Recommended Action

Staff recommends Committee acceptance for full Board consideration of the following 2019 Federal and State tax returns from Fresno Economic Opportunities Commission.

Background

Following best practices, the below tax returns will be presented in draft format. The filing deadline for the 2019 tax return has been extended to November 15, 2020. Kaku & Mersino, LLP is the paid preparer for these returns. The following are included:

- Return of Organization Exempt From Income Tax (990)
- Exempt Organization Business Income Tax Return (990-T)
- California Exempt Organization Annual Information Return (199)
- California Exempt Organization Business Income Tax Return (109)
- Annual Registration Renewal Fee Report (RRF-1)

Fiscal Impact

An organization that normally has \$50,000 or more in gross receipts and that is required to file an exempt organization information return must file Form 990, *Return of Organization Exempt from Income Tax*. Form 990 is intended to provide the government and interested members of the public with a snapshot of the organization's activities for that year, such as an overview of the organization's activities, governance, and detailed financial information. Additionally, donors and other funding entities may base their gifting/funding decisions based on the information contained within the Form 990.

Conclusion

Timely filing of the 990 tax return series on an annual basis is required for Fresno EOC.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

2019**Open to Public
Inspection****A For the 2019 calendar year, or tax year beginning , 2019, and ending ,****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C
FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION
1920 MARIPOSA MALL
FRESNO, CA 93721**D** Employer identification number

94-1606519

E Telephone number

(559) 263-1030

G Gross receipts \$ 108,008,352.**F** Name and address of principal officer: EMILIA REYES
SAME AS C ABOVE**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: WWW.FRESNOEOC.ORG**H(c)** Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 1965 **M** State of legal domicile: CA**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: A COMMUNITY ACTION AGENCY WHOSE MISSION IS TO HUMANELY FOCUS ALL AVAILABLE RESOURCES TO EMPOWER LOW-INCOME FAMILIES AND INDIVIDUALS WORKING TOWARDS THE SKILLS, KNOWLEDGE, AND MOTIVATION FOR SELF-SUFFICIENCY.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	24
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	24
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	1,766
	6	Total number of volunteers (estimate if necessary)	6	3,000
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	590,548.
7b	Net unrelated business taxable income from Form 990-T, line 39	7b	-56,042.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	95,434,103.	96,287,501.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	13,197,160.	11,660,902.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	125,197.	59,949.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	108,756,460.	108,008,352.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	25,175,298.
14		Benefits paid to or for members (Part IX, column (A), line 4)		
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	57,405,922.	58,727,727.
16a		Professional fundraising fees (Part IX, column (A), line 11e)		
b		Total fundraising expenses (Part IX, column (D), line 25) ▶		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	26,464,125.	24,921,507.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	109,045,345.	109,095,095.
19		Revenue less expenses. Subtract line 18 from line 12	-288,885.	-1,086,743.
Net Assets or Fund Balances		20	Total assets (Part X, line 16)	Beginning of Current Year
	21	Total liabilities (Part X, line 26)	34,564,547.	33,674,532.
	22	Net assets or fund balances. Subtract line 21 from line 20	13,249,319.	13,413,907.
			21,315,228.	20,260,625.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	EMILIA REYES Type or print name and title	CEO			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	THOMAS J KAKU	THOMAS J KAKU			P00850237
	Firm's name ▶ KAKU & MERSINO, LLP				Firm's EIN ▶ 77-0494454
	Firm's address ▶ 1588 SHAW AVENUE CLOVIS, CA 93611				Phone no. 559 324-7097

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 37,721,046. including grants of \$) (Revenue \$ 44,700,729.)

EDUCATION - PROVIDES COMPREHENSIVE CHILD DEVELOPMENT AND FAMILY SUPPORT SERVICES WITH A GOAL OF SCHOOL READINESS FOR FAMILIES AND CHILDREN 0-5 YEARS OF AGE; PROVIDES QUALITY CHILDCARE TO CHILDREN 5-12 YEARS OF AGE; PROVIDES ALTERNATIVE LEARNING ENVIRONMENTS THROUGH TWO CHARTER SCHOOL PROGRAMS TO EITHER HIGH RISK STUDENTS IN 9TH TO 12TH GRADES OR YOUNG ADULTS 18-24 YEARS OF AGE WORKING TO OBTAIN A HIGH SCHOOL DIPLOMA; PROVIDES EDUCATION TO 12-24 YEAR OLDS REGARDING PREGNANCY AND REPRODUCTIVE HEALTH MATTERS. PROGRAM SERVICES PROVIDED TO 4,705 INDIVIDUALS.

4b (Code:) (Expenses \$ 30,521,899. including grants of \$) (Revenue \$ 31,311,564.)

FOOD AND NUTRITION - PROVIDED SUPPLEMENTAL NUTRITION ASSISTANCE TO WOMEN, INFANTS, AND CHILDREN (WIC) WITH A GOAL OF IMPROVING LIFELONG HEALTH AND NUTRITION OF THE CLIENTS SERVED INCLUDING NUTRITION EDUCATION SERVICES AND BREASTFEEDING SUPPORT. PROVIDES VARIOUS FOOD SERVICES TO CLIENTS SUCH AS MEALS TO CHILDREN IN AN EDUCATIONAL SETTING AND/OR WHEN SCHOOL IS NOT IN SESSION, HOME DELIVERED MEALS TO ANYONE WHO CANNOT OR PREFERS NOT TO PREPARE ALL OF THEIR OWN BALANCED DAILY MEALS. FOOD IS PROVIDED TO INDIVIDUALS AND FAMILIES RESIDING IN RURAL COMMUNITIES AND INNER CITY AREAS. MATCH FUNDING RECEIVED VIA EBT CARDS AT SELECT FARMER'S MARKETS TO ENROLLED PARTICIPANTS TO INCREASE ACCESS TO HEALTHY FRUITS AND VEGETABLES. PROGRAMS SERVES 41,787 INDIVIDUALS.

4c (Code:) (Expenses \$ 11,661,687. including grants of \$) (Revenue \$ 12,015,095.)

ENERGY - ASSIST LOW-INCOME RESIDENTS WITH THE MANAGEMENT AND REDUCTION OF ENERGY COSTS. THIS INCLUDES EMERGENCY FINANCIAL ASSISTANCE FOR FAMILIES IN FINANCIAL CRISIS WITH PAYMENT OF A PORTION OF A UTILITY BILL. ADDITIONALLY, ASSISTANCE IS PROVIDED IN A LONG-TERM REDUCTION OF ENERGY BILLS BY INSTALLING WEATHERIZATION MEASURES TO MAKE LOW-INCOME HOUSEHOLDS MORE ENERGY-EFFICIENT, INCLUDING SOLAR SYSTEMS. PROGRAM SERVES 27,674 INDIVIDUALS.

4d Other program services (Describe on Schedule O.) SEE SCHEDULE O

(Expenses \$ 22,141,585. including grants of \$) (Revenue \$ 20,825,539.)

4e Total program service expenses 102,046,217.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If 'Yes,' complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	11a	X
b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H	20a	X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>	X	
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 1 a 278		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 1 b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 1,766		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a X	
b If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O.	3b X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If 'Yes,' enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If 'Yes,' indicate the number of Forms 8282 filed during the year. 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders. 11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O.	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If 'Yes,' see instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If 'Yes,' complete Form 4720, Schedule O.		

Part VI Governance, Management, and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI. ☒ **X**

Section A. Governing Body and Management

	Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year. 1 a 24		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent. 1 b 24		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	X
7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7 a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7 b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8 a	X
b Each committee with authority to act on behalf of the governing body?	8 b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses on Schedule O.	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates?	10 a	X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10 b	
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13.	12 a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. SEE SCHEDULE O	12 c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official.	15 a	X
b Other officers or key employees of the organization. SEE SCHEDULE O	15 b	X
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a	X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16 b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

EMILIA REYES 1920 MARIPOSA MALL FRESNO CA 93721 559-263-1030

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRIAN ANGUS CEO	40 5			X				194,762.	0.	19,585.
(2) NAOMI MIZUMOTO CHIEF PROGRAMS OFFICER	40 0				X			178,261.	0.	20,948.
(3) SALAM NALIA CHIEF FINANCIAL OFFICER	40 13				X			151,899.	0.	21,427.
(4) REBECCA HEINRICY FINANCIAL OFFICER	40 0					X		123,733.	0.	20,069.
(5) ELAINE JIMENEZ-OBESO PHYSICIAN ASST.	40 0					X		119,403.	0.	19,802.
(6) MARK WILSON CHIEF ACADEMIC OFF	40 0					X		123,683.	0.	13,102.
(7) HEATHER BROWN HUMAN RES. OFFICER	40 0					X		120,652.	0.	13,620.
(8) KARIN CHAO INNOVATION OFFICER	40 0					X		127,676.	0.	0.
(9) LEE ANN EAGER TREASURER	5 2	X		X				0.	0.	0.
(10) LEROY CANDLER DIRECTOR	5 0	X						0.	0.	0.
(11) ZINA BROWN-JENKINS DIRECTOR	5 0	X						0.	0.	0.
(12) MISTY FRANKLIN DIRECTOR	5 0	X						0.	0.	0.
(13) JEROME COUNTTEE DIRECTOR	5 1	X						0.	0.	0.
(14) LUPE JAIME-MILEHAM DIRECTOR	5 0	X						0.	0.	0.

BAA

TEEA0107L 07/31/19

Form 990 (2019)

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) ANGIE ISAAK 1ST VICE CHAIR	5 2	X		X			0.	0.	0.
(16) LINDA R. HAYES CHAIRMAN	5 2	X		X			0.	0.	0.
(17) BARIGYE MCCOY DIRECTOR	5 0	X					0.	0.	0.
(18) REY LEON DIRECTOR	5 1	X					0.	0.	0.
(19) PASTOR BRUCE MCALISTER DIRECTOR	5 1	X					0.	0.	0.
(20) CHARLES GARABEDIAN, JR. DIRECTOR	5 0	X					0.	0.	0.
(21) CHUCK RIOJAS DIRECTOR	5 0	X					0.	0.	0.
(22) MICHAEL REYNA 2ND VICE CHAIR	5 0	X		X			0.	0.	0.
(23) DANIEL T. PARRA DIRECTOR	5 0	X					0.	0.	0.
(24) ELAINE ROBLES-MCGRAW DIRECTOR	5 2	X					0.	0.	0.
(25) CELESTE CABRERA DIRECTOR	5 0	X					0.	0.	0.
1 b Subtotal							1,140,069.	0.	128,553.
c Total from continuation sheets to Part VII, Section A							0.	0.	0.
d Total (add lines 1b and 1c)							1,140,069.	0.	128,553.
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 17									

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes,' complete Schedule J for such individual.</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
SUNDOWNER INSULATION 1495 RAILROAD AVENUE CLOVIS, CA 93612	WEATHERIZATION	2,806,363.
PRECISION CUSTOM CONSTRUCTION, INC 12731 MESA DR MADERA, CA 93636	CONSTRUCTION & REPAIR	530,733.
GEIL ENTERPRISES, INC DBA VALLEY SECURITY 1945 N HELM AVE FRESNO, CA	SECURITY AND JANITORIAL	194,878.
JL PIERETTI CONSTRUCTION CO. 3208 N. 11TH STREET FRESNO, CA 93726	CONSTRUCTION & REPAIR	156,592.
TURNING POINT OF CENTRAL CA, INC 4415 N. CLARK STREET FRESNO, CA 937	TRANSITION/RAPID HOUSING	148,744.
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 12		

2019

Name of the Organization

Employer Identification number	
--------------------------------	--

FRESNO COUNTY ECONOMIC

94-1606519

Part VII Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

[illegible]

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e 95,959,753.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1 f 327,748.				
	g Noncash contributions included in lines 1a-1f.	1 g				
	h Total. Add lines 1a-1f		96,287,501.			
Program Service Revenue	2 a <u>RELATED PROGRAM SERVICES</u>		Business Code			
	b		11,660,902.		590,548.	11,070,354.
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		11,660,902.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		59,949.		
4 Income from investment of tax-exempt bond proceeds..						
5 Royalties						
6 a Gross rents		6 a				
b Less: rental expenses		6 b				
c Rental income or (loss)		6 c				
d Net rental income or (loss)						
7 a Gross amount from sales of assets other than inventory		7 a				
b Less: cost or other basis and sales expenses		7 b				
c Gain or (loss)		7 c				
d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8 a				
b Less: direct expenses		8 b				
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19		9 a				
b Less: direct expenses		9 b				
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less		10 a				
b Less: cost of goods sold.	10 b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a		Business Code			
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
	12 Total revenue. See instructions		108008352.	0.	590,548.	11,130,303.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	25,445,861.	25,445,861.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	194,762.	0.	194,762.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	42,330,668.	38,395,181.	3,935,487.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	1,655,868.	1,511,105.	144,763.	
9 Other employee benefits.	10,927,252.	10,493,119.	434,133.	
10 Payroll taxes.	3,619,177.	3,313,914.	305,263.	
11 Fees for services (nonemployees):				
a Management.				
b Legal.	254,467.	23,431.	231,036.	
c Accounting.	85,732.	85,732.		
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.				
13 Office expenses.	1,028,973.	852,549.	176,424.	
14 Information technology.				
15 Royalties.				
16 Occupancy.	2,115,122.	1,866,578.	248,544.	
17 Travel.	1,769,096.	1,662,304.	106,792.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	35,258.	32,348.	2,910.	
20 Interest.	13,891.	6,987.	6,904.	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	334,812.	315,669.	19,143.	
23 Insurance.	746,699.	701,150.	45,549.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>CONTRACTING SERVICES</u>	8,545,043.	8,226,384.	318,659.	
b <u>PROGRAM COSTS</u>	3,693,757.	3,607,272.	86,485.	
c <u>REPAIRS AND MAINTENANCE</u>	1,533,466.	1,525,079.	8,387.	
d <u>GRANT FUNDED DEPRECIATION</u>	1,352,359.	1,352,359.		
e All other expenses.	3,412,832.	2,629,195.	783,637.	
25 Total functional expenses. Add lines 1 through 24e.	109,095,095.	102,046,217.	7,048,878.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing	512,243.	1	488,924.
	2 Savings and temporary cash investments	5,650,244.	2	6,303,205.
	3 Pledges and grants receivable, net	10,916,448.	3	9,155,478.
	4 Accounts receivable, net	301,033.	4	1,170,039.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	705,469.	7	669,328.
	8 Inventories for sale or use	134,498.	8	150,793.
	9 Prepaid expenses and deferred charges	361,849.	9	289,196.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 46,737,650.		
	b Less: accumulated depreciation	10b 31,706,881.		
		15,565,963.	10c	15,030,769.
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	416,800.	15	416,800.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	34,564,547.	16	33,674,532.	
Liabilities	17 Accounts payable and accrued expenses	6,665,102.	17	5,917,010.
	18 Grants payable		18	
	19 Deferred revenue	1,298,059.	19	880,197.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	900,000.
	24 Unsecured notes and loans payable to unrelated third parties	966,143.	24	1,522,649.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	4,320,015.	25	4,194,051.
	26 Total liabilities. Add lines 17 through 25	13,249,319.	26	13,413,907.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	21,315,228.	27	20,260,625.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	21,315,228.	32	20,260,625.
	33 Total liabilities and net assets/fund balances	34,564,547.	33	33,674,532.

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	108,008,352.
2	Total expenses (must equal Part IX, column (A), line 25)	2	109,095,095.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,086,743.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	21,315,228.
5	Net unrealized gains (losses) on investments	5	32,140.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	20,260,625.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

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TEEA0112L 01/21/20

Form 990 (2019)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization **FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION**

Employer identification number
94-1606519

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations: _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2019

TEEA0401L 07/03/19

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	88147062.	88806584.	92922353.	94502608.	95870294.	460248901.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3.	88147062.	88806584.	92922353.	94502608.	95870294.	460248901.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4.						460248901.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4.	88147062.	88806584.	92922353.	94502608.	95870294.	460248901.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	155,415.	66,048.	58,079.	125,197.	59,949.	464,688.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.	8,730.	11,361.	1,958.	9,994.	-56,042.	-23,999.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 Total support. Add lines 7 through 10.						460689590.
12 Gross receipts from related activities, etc. (see instructions).						69,581,930.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)).	14	99.90 %
15 Public support percentage from 2018 Schedule A, Part II, line 14.	15	99.87 %
16a 33-1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input checked="" type="checkbox"/>		
b 33-1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/>		

BAA

Schedule A (Form 990 or 990-EZ) 2019

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17.	18	%

19a **33-1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶ ☐

b **33-1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'Yes,' provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If 'Yes,' provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If 'Yes,' explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If 'No,' describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
3 Parent of Supported Organizations. Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in Part VI the role played by the organization in this regard.			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BAA

Schedule A (Form 990 or 990-EZ) 2019

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**Section D – Distributions**

	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7:			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

BAA

Schedule A (Form 990 or 990-EZ) 2019

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

DO NOT MAIL

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION

Supplemental Financial Statements

► Complete if the organization answered 'Yes' on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Employer identification number

94-1606519

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1. ► \$

(ii) Assets included in Form 990, Part X. ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1. ► \$

b Assets included in Form 990, Part X. ► \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII. ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		856,323.		856,323.
b Buildings		32,197,876.	19,709,969.	12,487,907.
c Leasehold improvements				
d Equipment		13,683,451.	11,996,912.	1,686,539.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				15,030,769.

BAA

Schedule D (Form 990) 2019

Part VII Investments – Other Securities.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives.....		
(2) Closely held equity interests.....		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) .. ▶		

Part VIII Investments – Program Related.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) .. ▶		

Part IX Other Assets.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.) .. ▶	

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) HEALTH INSURANCE RESERVE	2,776,891.
(3) OTHER LIABILITES	1,417,160.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) .. ▶	4,194,051.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. **SEE PART XIII.** ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2 a	
b	Donated services and use of facilities	2 b	
c	Recoveries of prior year grants	2 c	
d	Other (Describe in Part XIII.)	2 d	
e	Add lines 2 a through 2 d	2 e	
3	Subtract line 2 e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b.	4 a	
b	Other (Describe in Part XIII.)	4 b	
c	Add lines 4 a and 4 b	4 c	
5	Total revenue. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 12.)	5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2 a	
b	Prior year adjustments	2 b	
c	Other losses	2 c	
d	Other (Describe in Part XIII.)	2 d	
e	Add lines 2 a through 2 d	2 e	
3	Subtract line 2 e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b.	4 a	
b	Other (Describe in Part XIII.)	4 b	
c	Add lines 4 a and 4 b	4 c	
5	Total expenses. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 18.)	5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FASB ASC 740 FOOTNOTE

THE AGENCY HAS QUALIFIED AS A NON-PROFIT ORGANIZATION AND HAS BEEN GRANTED TAX-EXEMPT STATUS PURSUANT TO INTERNAL REVENUE CODE SECTION 501(C) (3) AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701(D) AND IS EXEMPT FROM FEDERAL AND STATE OF CALIFORNIA INCOME TAXES.

THE AGENCY IS ALSO SUBJECT TO FEDERAL AND STATE INCOME TAX ON ANY UNRELATED BUSINESS TAXABLE INCOME.

BAA

Schedule D (Form 990) 2019

Part XIII Supplemental Information *(continued)***PART X - FASB ASC 740 FOOTNOTE (CONTINUED)**

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES PROVIDES ACCOUNTING AND DISCLOSURES GUIDANCE ABOUT POSITIONS TAKEN BY AN ENTITY IN ITS TAX RETURNS THAT MIGHT BE UNCERTAIN. MANAGEMENT HAS CONSIDERED ITS TAX POSITIONS AND BELIEVES THAT ALL OF THE POSITIONS TAKEN IN ITS FEDERAL AND STATE EXEMPT ORGANIZATION TAX RETURNS ARE MORE LIKELY THAN NOT TO BE SUSTAINED UPON EXAMINATION. THE AGENCY'S RETURNS ARE SUBJECT TO EXAMINATION BY FEDERAL AND STATE TAXING AUTHORITIES, GENERALLY FOR THREE YEARS AND FOUR YEARS, RESPECTIVELY, AFTER THEY ARE FILED.

DO NOT MAIL

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION

Employer identification number

94-1606519

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. SEE PART IV

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered 'Yes' on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) -----							
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							

DO NOT MAIL

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 0
- 3 Enter total number of other organizations listed in the line 1 table ▶ 0

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

TEEA3901L 07/10/19

Schedule I (Form 990) (2019)

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 WIC VOUCHERS	27,721	19,902,012.			
2 UTILITY VOUCHERS	26,612	5,543,849.			
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.**PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S.**

PART III. UTILITY VOUCHERS FOR INDIVIDUALS WHO QUALIFY UNDER THE TERMS OF THE GRANT.

WIC FOOD VOUCHERS FOR INDIVIDUALS WHO QUALIFY UNDER THE TERMS OF THE GRANT.

QUALIFICATION DOCUMENTS FOR INDIVIDUAL RECIPIENTS ARE MAINTAINED IN ACCORDANCE WITH THE GRANT REQUIREMENTS.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION

Employer identification number

94-1606519

Part I Questions Regarding Compensation

1 a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

☐ First-class or charter travel

☐ Housing allowance or residence for personal use

☐ Travel for companions

☐ Payments for business use of personal residence

☐ Tax indemnification and gross-up payments

☐ Health or social club dues or initiation fees

☐ Discretionary spending account

☐ Personal services (such as maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain.

1 b

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

2

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

☐ Compensation committee

☒ Written employment contract

☐ Independent compensation consultant

☐ Compensation survey or study

☐ Form 990 of other organizations

☒ Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

4 a

X

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

4 b

X

c Participate in, or receive payment from, an equity-based compensation arrangement?

4 c

X

If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

5 a

X

b Any related organization?

5 b

X

If 'Yes' on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

6 a

X

b Any related organization?

6 b

X

If 'Yes' on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III.

7

X

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)?
If 'Yes,' describe in Part III.

8

X

9 If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

9

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2019

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	BRIAN ANGUS CEO	(i) 194,762.	(ii) 0.	(iii) 0.	19,585.	0.	214,347.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
2	NAOMI MIZUMOTO CHIEF PROGRAMS OFFICER	(i) 178,261.	(ii) 0.	(iii) 0.	20,580.	368.	199,209.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
3	SALAM NALIA CHIEF FINANCIAL OFFICER	(i) 151,899.	(ii) 0.	(iii) 0.	7,807.	13,620.	173,326.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
4		(i)						
		(ii)						
5		(i)						
		(ii)						
6		(i)						
		(ii)						
7		(i)						
		(ii)						
8		(i)						
		(ii)						
9		(i)						
		(ii)						
10		(i)						
		(ii)						
11		(i)						
		(ii)						
12		(i)						
		(ii)						
13		(i)						
		(ii)						
14		(i)						
		(ii)						
15		(i)						
		(ii)						
16		(i)						
		(ii)						

BAA

TEEA4102L 8/2/19

Schedule J (Form 990) 2019

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

DO NOT MAIL

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION

Employer identification number

94-1606519

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

A COMMUNITY ACTION AGENCY WHOSE MISSION IS TO HUMANELY FOCUS ALL AVAILABLE RESOURCES TO EMPOWER LOW-INCOME FAMILIES AND INDIVIDUALS WORKING TOWARDS THE SKILLS, KNOWLEDGE, AND MOTIVATION FOR SELF-SUFFICIENCY. HUMAN SERVICES AND ECONOMIC DEVELOPMENT PROVIDED INCLUDE: EDUCATION; EMPLOYMENT AND TRAINING SERVICES; PREVENTIVE HEALTH CARE AND PRENATAL NUTRITION EDUCATION; SENIOR CONGREGATE AND HOME-DELIVERED MEAL SERVICES; FOOD DISTRIBUTIONS AND FARMER'S MARKETS; ENERGY CONSERVATION EDUCATION AND ENERGY CRISIS INTERVENTION; AND TRANSPORTATION SERVICES. FRESNO EOC IS GOVERNED BY A TWENTY-FOUR(24) MEMBER TRIPARTITE BOARD OF COMMISSIONERS.

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

TRANSIT - PROVIDE TRANSPORTATION SERVICES THROUGHOUT FRESNO AND MADERA COUNTIES INCLUDING ACCESSIBLE BUS TRANSPORTATION FOR THE ELDERLY AND DISABLED, SCHOOL BUS TRANSPORTATION, AND FIELD TRIP SERVICES FOR AGENCIES AND NON-PROFIT GROUPS. PROGRAMS SERVES 1,961 INDIVIDUALS.

OTHER SERVICES - PROVIDE RECYCLING SERVICES TO THE COMMUNITY. PROMOTE SAFE AND HEALTHY COMMUNITIES BY STRENGTHENING FAMILIES AND ENCOURAGING LEADERSHIP AS WELL AS ASSISTING YOUTH TO BUILD RESILIENCY, PROMOTING HEALTHY CHOICES IN EDUCATION, SOCIAL SITUATIONS, FAMILY AND EMPLOYMENT. PROVIDES SUPPORTIVE SERVICES TO ENHANCE THE HEALTH AND WELL BEING OF INDIVIDUALS OF ALL AGES IN THE LGBTQ+ COMMUNITY. PROVIDES AWARENESS, TRAINING, TECHNICAL ASSISTANCE, ADVOCACY AND DIRECT SERVICES ABOUT HUMAN TRAFFICKING AND TRAFFICKING-RELATED ISSUES. PROGRAMS SERVES 210 INDIVIDUALS.

EMPLOYMENT AND TRAINING PROGRAM - PROVIDES EMPLOYMENT TO YOUNG ADULTS WHILE WORKING TOWARD THEIR HIGH SCHOOL DIPLOMA OR GED AS WELL AS UNEMPLOYED OR UNDEREMPLOYED

Name of the organization	FRESNO COUNTY ECONOMIC OPPORTUNITIES COMMISSION	Employer identification number	94-1606519
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FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

ADULTS. PROVIDE ACCESS TO JOB SEARCH SKILLS WORKSHOPS, ACCESS TO RESOURCES/REFERRALS, AND SKILLS TRAINING TO JOB SEEKERS, INCLUDING THE YOUTH OFFENDER POPULATION. PROVIDE INTENSE TRAINING TO CLIENTS WHICH WILL ALLOW THEM TO BE HIRED AS AN APPRENTICE IN THE CONSTRUCTION TRADE. TRAINING AND PLACEMENT OF VOLUNTEERS 55+ YEARS OF AGE WHO NURTURE AT-RISK INFANT, CHILDREN, AND TEENAGERS. PROGRAMS SERVES 3,061 INDIVIDUALS.

HEALTH SERVICES - ASSIST INDIVIDUALS AND COMMUNITIES IN BUILDING TOBACCO-FREE, HEALTHY LIFESTYLES. PROVIDE EDUCATION AND CASE MANAGEMENT SERVICES TO TEENS FOR PREGNANCY PREVENTION AND TEEN PARENTING WORKSHOPS. OFFER COMPREHENSIVE FAMILY PLANNING AND REPRODUCTIVE HEALTH SERVICES TO WOMEN, MEN, AND TEENS. PROVIDE PRENATAL SUPPORT SERVICES TO EXPECTING PARENTS. ADDITIONALLY, EDUCATION IS PROVIDED TO YOUTH AND FAMILIES ABOUT PROPER DENTAL HYGIENE AND THE IMPORTANCE OF SEEING A DENTAL PROVIDER REGULARLY. PROGRAMS SERVED 22,817 INDIVIDUALS.

HOUSING AND YOUTH SERVICES - PROVIDES EMERGENCY AND PERMANENT HOUSING SERVICES TO YOUTH, YOUNG ADULTS, INDIVIDUALS, AND FAMILIES WHO ARE EXPERIENCING HOMELESSNESS. PROGRAM SERVES 669 INDIVIDUALS.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

FORM 990 IS REVIEWED AND APPROVED BY THE CHIEF EXECUTIVE OFFICER, CHIEF FINANCIAL OFFICER, FINANCE COMMITTEE AND BOARD OF COMMISSIONERS.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

BOARD COMMISSIONERS WILL EXCUSE HIM/HERSELF, OR WILL BE ASKED TO EXCUSE HIM/HERSELF FROM ACTIONS INVOLVING CONFLICTS OF INTEREST. ANNUAL TRAINING IS PROVIDED ON THE MATTER. TRAINING IS ALSO PROVIDED TO STAFF TO ASSIST IN IDENTIFYING CONFLICT OF

Name of the organization FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION

Employer identification number
94-1606519

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS (CONTINUED)

INTEREST SITUATIONS. ENFORCEMENT AND TRAINING ARE LINKED TO AREAS OF EXPOSURE BY PROGRAM AND ARE HANDLED ON A CASE BY CASE BASIS.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

WAGE COMPARABILITY SURVEYS ARE COMPLETED AT THE NATIONAL AND STATE LEVEL. ALSO, WAGE STUDIES OF LIKE-AGENCIES WITHIN THE CENTRAL VALLEY REGION ARE PERFORMED. THE COMPENSATION FOR THE CHIEF EXECUTIVE OFFICER IS ESTABLISHED AND APPROVED BY THE BOARD OF COMMISSIONERS.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

DOCUMENTS ARE AVAILABLE UPON REQUEST.

DO NOT MAIL

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION

Employer identification number

94-1606519

Part I Identification of Disregarded Entities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) _____ _____ _____					
(2) _____ _____ _____					
(3) _____ _____ _____					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) ENTERPRISE + ECONOMIC DEVELOPMENT 1920 MARIPOSA MALL FRESNO, CA 93721 77-0312119	ECONOMIC DEVELOPMENT	CA	501 (C) 3	PUBLIC CHARITY	FRESNO COUNTY ECONOMIC OPPORTUNITIES CO		X
(2) FRESNO COMMUNITY DEVELOPMENT FINAN 1920 MARIPOSA MALL FRESNO, CA 93721 26-1177785	LENDING INSTITUTION	CA	501 (C) 3	PUBLIC CHARITY	FRESNO COUNTY ECONOMIC OPPORTUNITIES CO		X
(3) _____ _____ _____							
(4) _____ _____ _____							

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) ----- ----- -----												
(2) ----- ----- -----												
(3) ----- ----- -----												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) FRESNO EXECUTIVE PLAZA 1920 MARIPOSA MALL FRESNO, CA 93721 77-0167766	INACTIVE	CA	FRESNO COUNTY EOC	C CORP	-825.	313,310.	100.00		X
(2) WESTERN COMMUNITY INDUSTRIES, 1920 MARIPOSA MALL FRESNO, CA 93721 94-2439113	INACTIVE	CA	FRESNO COUNTY EOC	C CORP	-800.	0.	100.00		X
(3) ----- ----- -----									

BAA

TEEA5002L 06/27/19

Schedule R (Form 990) 2019

Part V Transactions With Related Organizations. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	X	
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)	X	
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) ENTERPRISE + ECONOMIC DEVELOPMENT CENTER	A	3,831.	COST ALLOCATIO
(2) ENTERPRISE + ECONOMIC DEVELOPMENT CENTER	J	3,831.	COST ALLOCATIO
(3) ENTERPRISE + ECONOMIC DEVELOPMENT CENTER	O	64,972.	COST ALLOCATIO
(4) FRESNO COMMUNITY DEVELOPMENT FINANCIAL	A	29,452.	COST ALLOCATIO
(5) FRESNO COMMUNITY DEVELOPMENT FINANCIAL	D	700,000.	CARRYING VALUE
(6) FRESNO COMMUNITY DEVELOPMENT FINANCIAL	J	29,452.	COST ALLOCATIO

BAA

TEEA5003L 06/27/19

Schedule R (Form 990) 2019

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unre- lated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) ----- ----- -----													
(2) ----- ----- -----													
(3) ----- ----- -----													
(4) ----- ----- -----													
(5) ----- ----- -----													
(6) ----- ----- -----													
(7) ----- ----- -----													
(8) ----- ----- -----													

DO NOT MAIL

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

DO NOT MAIL

[illegible]

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2019

For calendar year 2019 or other tax year beginning _____, 2019, and ending _____, _____

▶ Go to **www.irs.gov/Form990T** for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Department of the Treasury
Internal Revenue ServiceOpen to Public Inspection for
501(c)(3) Organizations Only

A <input type="checkbox"/> Check box if address changed	Print or Type FRESNO COUNTY ECONOMIC OPPORTUNITIES COMMISSION 1920 MARIPOSA MALL FRESNO, CA 93721	<input type="checkbox"/> Check box if name changed and see instructions.)	D Employer identification number (Employees' trust, see instructions.) 94-1606519
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)			E Unrelated business activity code (See instructions.) 722320

C Book value of all assets at end of year 33,674,532.	F Group exemption number (See instructions.) ▶
	G Check organization type: <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust

H Enter the number of the organization's unrelated trades or businesses. ▶ 1 Describe the only (or first) unrelated trade or business here ▶ **COMMERCIAL CATERING**. If only one, complete Parts I–V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III–V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ... ☐ Yes ☒ No
If 'Yes,' enter the name and identifying number of the parent corporation ... ▶

J The books are in care of ▶ **EMILIA REYES** Telephone number ▶ **559-263-1030**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales.				
b Less returns and allowances.	c Balance ▶	1 c		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4 a Capital gain net income (attach Schedule D)		4 a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4 b		
c Capital loss deduction for trusts		4 c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11		
12 Other income (See instructions; attach schedule)				
SEE STATEMENT 1		12	590,548.	590,548.
13 Total. Combine lines 3 through 12		13	590,548.	0.
				590,548.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)			
14 Compensation of officers, directors, and trustees (Schedule K)		14	
15 Salaries and wages		15	199,653.
16 Repairs and maintenance		16	10,795.
17 Bad debts		17	
18 Interest (attach schedule) (see instructions)		18	
19 Taxes and licenses		19	20,998.
20 Depreciation (attach Form 4562)	20	582.	
21 Less depreciation claimed on Schedule A and elsewhere on return	21 a		21 b 582.
22 Depletion		22	
23 Contributions to deferred compensation plans		23	
24 Employee benefit programs		24	56,756.
25 Excess exempt expenses (Schedule I)		25	
26 Excess readership costs (Schedule J)		26	
27 Other deductions (attach schedule)	SEE STATEMENT 2	27	357,806.
28 Total deductions. Add lines 14 through 27		28	646,590.
29 Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13		29	-56,042.
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		30	
31 Unrelated business taxable income. Subtract line 30 from line 29		31	-56,042.

BAA For Paperwork Reduction Act Notice, see instructions.

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Form **990-T** (2019)

Part III Total Unrelated Business Taxable Income

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions).....	32	-56,042.
33	Amounts paid for disallowed fringes.....	33	
34	Charitable contributions (see instructions for limitation rules).....	34	
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line 34 from the sum of lines 32 and 33.....	35	-56,042.
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instr.).....	36	
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35.....	37	-56,042.
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions).....	38	
39	Unrelated business taxable income. Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37.....	39	-56,042.

Part IV Tax Computation

40	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21).....	40	0.
41	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041).....	41	
42	Proxy tax. See instructions.....	42	
43	Alternative minimum tax (trusts only)	43	
44	Tax on Noncompliant Facility Income. See instructions.....	44	
45	Total. Add lines 42, 43, and 44 to line 40 or 41, whichever applies.....	45	0.

Part V Tax and Payments

46 a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116).....	46 a		46 e	0.
b	Other credits (see instructions).....	46 b			
c	General business credit. Attach Form 3800 (see instructions).....	46 c			
d	Credit for prior year minimum tax (attach Form 8801 or 8827).....	46 d			
e	Total credits. Add lines 46a through 46d.....			46 e	0.
47	Subtract line 46e from line 45.....			47	0.
48	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule).....			48	
49	Total tax. Add lines 47 and 48 (see instructions).....			49	0.
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3.....			50	
51 a	Payments: A 2018 overpayment credited to 2019.....	51 a	1,712.		
b	2019 estimated tax payments.....	51 b	1,000.		
c	Tax deposited with Form 8868.....	51 c			
d	Foreign organizations: Tax paid or withheld at source (see instructions).....	51 d			
e	Backup withholding (see instructions).....	51 e			
f	Credit for small employer health insurance premiums (attach Form 8941).....	51 f			
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total.....	51 g			
52	Total payments. Add lines 51a through 51g.....			52	2,712.
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached.....			53	
54	Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed.....			54	
55	Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid.....			55	2,712.
56	Enter the amount of line 55 you want: Credited to 2020 estimated tax 2,712. Refunded			56	0.

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

57	At any time during the 2019 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If 'Yes,' the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If 'Yes,' enter the name of the foreign country here.....	Yes	No
58	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If 'Yes,' see instructions for other forms the organization may have to file.....		X
59	Enter the amount of tax-exempt interest received or accrued during the tax year..... \$ 0.		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	CEO Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	THOMAS J KAKU	THOMAS J KAKU		P00850237
	Firm's name	Firm's EIN		
	KAKU & MERSINO, LLP	77-0494454		
	Firm's address	Phone no.		
	1588 SHAW AVENUE	559 324-7097		
	CLOVIS, CA 93611			

Schedule A – Cost of Goods Sold. Enter method of inventory valuation ►

1 Inventory at beginning of year.....	1		6 Inventory at end of year.....	6	
2 Purchases.....	2		7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2.....	7	
3 Cost of labor.....	3				
4a Additional section 263A costs (attach schedule)	4a				
b Other costs (attach sch).....	4b		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?.....	Yes	No
5 Total. Add lines 1 through 4b.....	5				X

Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property) (see instructions)

1 Description of property		
(1)		
(2)		
(3)		
(4)		
2 Rent received or accrued		
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)..... ►		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)..... ►

Schedule E – Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property		2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach sch)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals..... ►			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Total dividends-received deductions included in column 8..... ►				

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Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

Exempt Controlled Organizations					
1 Name of controlled organization	2 Employer identification number	3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7 Taxable Income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
Totals			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				
Totals	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute columns 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals	Enter here and on page 1, Part I, line 10, column (A).	Enter here and on page 1, Part I, line 10, column (B).				Enter here and on page 1, Part II, line 25.

Schedule J – Advertising Income (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (col. 6 minus col. 5, but not more than col. 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))						

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (col. 6 minus col. 5, but not more than col. 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I						
Totals, Part II (lines 1– 5)	Enter here and on page 1, Part I, line 11, column (A)	Enter here and on page 1, Part I, line 11, column (B).				Enter here and on page 1, Part II, line 26.

Schedule K – Compensation of Officers, Directors, and Trustees (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
Total. Enter here and on page 1, Part II, line 14.			

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Form 990-T (2019)

DO NOT MAIL

2019

FEDERAL STATEMENTS

PAGE 1

CLIENT 100100

FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION

94-1606519

10/17/20

04:52PM

STATEMENT 1
FORM 990-T, PART I, LINE 12
OTHER INCOME

PROGRAM SERVICE REVENUE.....	\$	590,548.
TOTAL	\$	<u>590,548.</u>

STATEMENT 2
FORM 990-T, PART II, LINE 27
OTHER DEDUCTIONS

ADMINISTRATIVE SERVICES.....	\$	45,567.
CONTRACTING SERVICES.....		16,301.
EQUIPMENT & LEASES.....		1,810.
INSURANCE.....		2,655.
OFFICE EXPENSE.....		9,767.
PENSION PLAN CONTRIBUTIONS.....		8,230.
PROGRAM COSTS.....		257,436.
SECURITY.....		789.
TELEPHONE.....		2,452.
TRAVEL.....		278.
UTILITIES.....		12,521.
TOTAL	\$	<u>357,806.</u>

DO NOT MAIL

2019

GENERAL ELECTIONS

PAGE 1

CLIENT 100100

FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION

94-1606519

10/17/20

04:52PM

SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION

THE ORGANIZATION HEREBY MAKES THE DE MINIMIS SAFE HARBOR ELECTION UNDER REGULATION
1.263 (A) -1 (F) .

FRESNO COUNTY ECONOMIC
1920 MARIPOSA MALL
FRESNO, CA 93721
94-1606519

DO NOT MAIL

2019

California Exempt Organization
Annual Information Return

199

Calendar Year 2019 or fiscal year beginning (mm/dd/yyyy), and ending (mm/dd/yyyy)

Corporation/Organization name FRESNO COUNTY ECONOMIC OPPORTUNITIES COMMISSION		California corporation number 0496314
Additional information. See instructions.		FEIN 94-1606519
Street address (suite or room) 1920 MARIPOSA MALL		PMB no.
City FRESNO	State CA	Zip code 93721
Foreign country name	Foreign province/state/county	Foreign postal code

A First Return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B Amended Return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C IRC Section 4947(a)(1) trust <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D Final Information Return? <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized Enter date: (mm/dd/yyyy) E Check accounting method: 1 <input type="checkbox"/> Cash 2 <input checked="" type="checkbox"/> Accrual 3 <input type="checkbox"/> Other F Federal return filed? 1 <input checked="" type="checkbox"/> 990T 2 <input type="checkbox"/> 990-PF 3 <input type="checkbox"/> Sch H (990) 4 <input type="checkbox"/> Other 990 series G Is this a group filing? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H Is this organization in a group exemption <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," what is the parent's name? I Did the organization have any changes to its guidelines not reported to the FTB? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No K Is the organization exempt under R&TC Section 23701g? ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the gross receipts from nonmember sources \$ L If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required <input checked="" type="checkbox"/> M Is the organization a Limited Liability Company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No N Did the organization file Form 100 or Form 109 to report taxable income? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No O Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No P Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date filed with IRS
--	--

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	11,720,851.
	2	Gross dues and assessments from members and affiliates.	2	
	3	Gross contributions, gifts, grants, and similar amounts received. SEE SCH. B.	3	96,287,501.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B.	4	108,008,352.
	5	Cost of goods sold.	5	
	6	Cost or other basis, and sales expenses of assets sold.	6	
	7	Total costs. Add line 5 and line 6.	7	
	8	Total gross income. Subtract line 7 from line 4.	8	108,008,352.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	109,095,095.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	-1,086,743.
Filing Fee	11	Total payments.	11	
	12	Use tax. See General Information K.	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11.	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12.	14	
	15	Filing fee \$10 or \$25. See General Information F.	15	
	16	Penalties and Interest. See General Information J.	16	
	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result.	17	0.
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Paid Preparer's Use Only	Signature of officer	Title CEO	Date	Telephone (559) 263-1030
	Preparer's signature	THOMAS J KAKU	Date	PTIN P00850237
	Firm's name (or yours, if self-employed) and address	KAKU & MERSINO, LLP	Check if self-employed	Firm's FEIN 77-0494454
		1588 SHAW AVENUE		Telephone 559 324-7097
		CLOVIS, CA 93611		
May the FTB discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

Part II Organizations with gross receipts of more than \$50,000 and private foundations
regardless of amount of gross receipts – complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	•	1	
	2	Interest	•	2	59,949.
	3	Dividends	•	3	
	4	Gross rents	•	4	
	5	Gross royalties	•	5	
	6	Gross amount received from sale of assets (See Instructions)	•	6	
	7	Other income. Attach schedule. SEE STATEMENT 1	•	7	11,660,902.
Expenses and Disbursements	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Page 1, Part I, line 1.	•	8	11,720,851.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule. SEE STATEMENT 2	•	9	25,445,861.
	10	Disbursements to or for members	•	10	
	11	Compensation of officers, directors, and trustees. Attach schedule	•	11	194,762.
	12	Other salaries and wages	•	12	42,330,668.
	13	Interest	•	13	13,891.
	14	Taxes	•	14	3,619,177.
	15	Rents	•	15	2,115,122.
	16	Depreciation and depletion (See instructions)	•	16	334,812.
	17	Other Expenses and Disbursements. Attach schedule SEE STATEMENT 3	•	17	35,040,802.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Page 1, Part I, line 9.	•	18	109,095,095.

Schedule L Balance Sheet**Beginning of taxable year****End of taxable year**

	(a)	(b)	(c)	(d)
Assets				
1 Cash		6,162,487.		• 6,792,129.
2 Net accounts receivable		11,217,481.		• 10,325,517.
3 Net notes receivable		705,469.		• 669,328.
4 Inventories		134,498.		• 150,793.
5 Federal and state government obligations				•
6 Investments in other bonds				•
7 Investments in stock				•
8 Mortgage loans				•
9 Other investments. Attach schedule				•
10 a Depreciable assets	45,757,006.		45,881,327.	
b Less accumulated depreciation	31,047,366.	14,709,640.	31,706,881.	14,174,446.
11 Land		856,323.		• 856,323.
12 Other assets. Attach schedule. STM 4		778,649.		• 705,996.
13 Total assets		34,564,547.		33,674,532.
Liabilities and net worth				
14 Accounts payable		6,665,102.		• 5,917,010.
15 Contributions, gifts, or grants payable				•
16 Bonds and notes payable		966,143.		• 2,422,649.
17 Mortgages payable				•
18 Other liabilities. Attach schedule. STM 6		5,618,074.		5,074,248.
19 Capital stock or principal fund		21,315,228.		• 20,260,625.
20 Paid-in or capital surplus. Attach reconciliation.				•
21 Retained earnings or income fund				•
22 Total liabilities and net worth		34,564,547.		33,674,532.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000

1 Net income per books	• -1,086,743.	7 Income recorded on books this year not included in this return. Attach schedule	•
2 Federal income tax	•	8 Deductions in this return not charged against book income this year. Attach schedule.	•
3 Excess of capital losses over capital gains	•	9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule.	•	10 Net income per return. Subtract line 9 from line 6.	-1,086,743.
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•		
6 Total. Add line 1 through line 5.	-1,086,743.		

Schedule B**(Form 990, 990-EZ,
or 990-PF)**Department of the Treasury
Internal Revenue ServiceCALIFORNIA COPY
Schedule of Contributors► **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
► **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2019Name of the organization **FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION**Employer identification number
94-1606519**Organization type** (check one):**Filers of:****Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

Form 990-PF

☐ 527 political organization☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. ► \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

FRESNO COUNTY ECONOMIC

Employer identification number

94-1606519

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	SISTERS OF ST. JOSEPH HEALTH 440 S. BATAVIA ST. ORANGE, CA 92868-3998	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	CENTRAL VALLEY COMMUNITY FOUNDATION 5260 N. PALM, STE 122 FRESNO, CA 93704	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	MACY'S INC 151 WEST 34TH STREET NEW YORK, NY 10001	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	SIEGEL & CO 5305 N. FRESNO ST, STE 108 FRESNO, CA 93710	\$ 12,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	CENTRAL VALLEY CASP 3515 PRESCOTT AVE CLOVIS, CA 93619	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	ISNARDI FOUNDATION PO BOX 1170 MENDOCINO, CA 95460	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization FRESNO COUNTY ECONOMIC	Employer identification number 94-1606519
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	RITE AID FOUNDATION PO BOX 3165 HARRISBURG, PA 17105	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	UNION PACIFIC FOUNDATION 1400 DOUGLAS STREET, STOP 1560 OMAHA, NE 68179	\$ 14,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

FRESNO COUNTY ECONOMIC

94-1606519

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	N/A		
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

BAA

Schedule B (Form 990, 990-EZ, or 990-PF) (2019)

Name of organization

FRESNO COUNTY ECONOMIC

Employer identification number

94-1606519

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ N/A

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

BAA

2019**Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 3885 ONLY**

Corporation name

**FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION**

California corporation number

0496314**Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	LAND	VARIOUS	856,323.			0		
	EQUIPMENT	VARIOUS	13683451.	12,448,347.	S/L	5	548,420.	
	BUILDINGS	VARIOUS	32197876.	18,599,019.	S/L	30	111,095.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	659,515.

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g).....						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

2019

CALIFORNIA STATEMENTS

PAGE 1

CLIENT 100100

FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION

94-1606519

10/17/20

04:52PM

**STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME**

PROGRAM SERVICE REVENUE.....	\$ 11,660,902.
TOTAL	<u>\$ 11,660,902.</u>

**STATEMENT 2
FORM 199, PART II, LINE 9
CONTRIBUTIONS, GIFTS, GRANTS, AND SIMILAR AMOUNTS PAID**

CLASS OF ACTIVITY:	WIC VOUCHERS	
AMOUNT GIVEN:		19,902,012.

CLASS OF ACTIVITY:	UTILITY VOUCHERS	
AMOUNT GIVEN:		5,543,849.

TOTAL	<u>\$ 25,445,861.</u>
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**STATEMENT 3
FORM 199, PART II, LINE 17
OTHER EXPENSES**

ACCOUNTING FEES.....	\$ 85,732.
CAPITAL OUTLAY.....	14,009.
CONFERENCES, CONVENTIONS, AND MEETINGS.....	35,258.
CONTRACTING SERVICES.....	8,545,043.
EQUIPMENT & LEASES.....	636,161.
GRANT FUNDED DEPRECIATION.....	1,352,359.
INSURANCE.....	746,699.
LEGAL FEES.....	254,467.
LOAN LOSS PROVISION.....	228,531.
OFFICE EXPENSES.....	1,028,973.
OTHER.....	669,882.
OTHER EMPLOYEE BENEFIT.....	10,927,252.
PENSION PLAN CONTRIBUTIONS.....	1,655,868.
POSTAGE AND SHIPPING.....	75,245.
PRINTING AND PUBLICATIONS.....	71,030.
PROGRAM COSTS.....	3,693,757.
REPAIRS AND MAINTENANCE.....	1,533,466.
TELEPHONE.....	754,601.
TRAVEL.....	1,769,096.
UTILITIES.....	963,373.
TOTAL	<u>\$35,040,802.</u>

**STATEMENT 4
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS**

OTHER.....	416,800.
PREPAID EXPENSES AND DEFERRED CHARGES.....	289,196.
TOTAL	<u>\$ 705,996.</u>

2019

CALIFORNIA STATEMENTS

PAGE 2

CLIENT 100100

FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION

94-1606519

10/17/20

04:52PM

STATEMENT 5
FORM 199, SCHEDULE L, LINE 16
BONDS AND NOTES PAYABLE

OTHER NOTES PAYABLE		BALANCE DUE
LENDER'S NAME:	CITY OF FRESNO	
DATE OF NOTE:	4/04/2007	
MATURITY DATE:	6/30/2018	
REPAYMENT TERMS:	SEMI-ANNUAL PAYMENTS	
SECURITY PROVIDED:	UNSECURED	
PURPOSE OF LOAN:	SMALL FARMER LOAN PROGRAM	
ORIGINAL AMOUNT:	500,000.	
BALANCE DUE:		229,131.
LENDER'S NAME:	U.S. SMALL BUSINESS ADMIN.	
DATE OF NOTE:	8/10/2011	
MATURITY DATE:	8/10/2031	
REPAYMENT TERMS:	QUARTERLY PAYMENTS	
INTEREST RATE:	1	
SECURITY PROVIDED:	UNSECURED	
PURPOSE OF LOAN:	SMALL BUSINESS DIRECT LOAN PRG	
ORIGINAL AMOUNT:	1,000,000.	
BALANCE DUE:		681,190.
LENDER'S NAME:	WELLS FARGO	
MATURITY DATE:	10/01/2021	
INTEREST RATE:	1.5	
SECURITY PROVIDED:	SECURITIES	
PURPOSE OF LOAN:	LINE OF CREDIT	
BALANCE DUE:		900,000.
LENDER'S NAME:	CA DEPT OF PARKS AND REC	
REPAYMENT TERMS:	10 ANNUAL INSTALLMENTS \$70,000	
INTEREST RATE:	2.51	
SECURITY PROVIDED:	UNSECURED	
PURPOSE OF LOAN:	SETTLEMENT AGREEMENT	
BALANCE DUE:		612,328.
TOTAL OTHER NOTES PAYABLE		\$ 2,422,649.
TOTAL NOTES AND BONDS PAYABLE		\$ 2,422,649.

STATEMENT 6
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

DEFERRED REVENUE.....	880,197.
HEALTH INSURANCE RESERVE.....	2,776,891.
OTHER LIABILITIES.....	1,417,160.
TOTAL	\$ 5,074,248.

2019

California Exempt Organization Business Income Tax Return

109

Calendar Year 2019 or fiscal year beginning (mm/dd/yyyy) _____, and ending (mm/dd/yyyy) _____

Corporation/Organization name

FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION

California corporation number

0496314

Additional information. See instructions.

FEIN

94-1606519

Street address (suite/room no.)

1920 MARIPOSA MALL

PMB no.

City (If the corporation has a foreign address, see instructions.)

FRESNO

State

CA

ZIP code

93721

Foreign country name

Foreign province/state/county

Foreign postal code

A First Return Filed? ☐ Yes ☒ NoB Is this an education IRA within the meaning of R&TC Section 23712? ☐ Yes ☒ NoC Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No

D Final Return?

☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized

Enter date (mm/dd/yyyy) _____

E Amended Return ☐ Yes ☒ NoF Accounting Method Used: (1) ☐ Cash (2) ☒ Accrual (3) ☐ OtherG Nature of trade or business COMMUNITY ACTION AGENH Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? ☐ Yes ☒ NoI Is this organization claiming any former; Enterprise Zone (EZ), Los Angeles Revitalization Zone (LARZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? ☐ Yes ☒ NoJ Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? ☐ Yes ☒ NoK Unrelated Business Activity (UBA) Code. 722320L Is this a Hospital? ☐ Yes ☒ No
If "Yes," attach federal Schedule H (Form 990)

Taxable Corporation	1	Unrelated business taxable income from Page 2, Part II, line 30	1	-56,042.
	2	Multiply line 1 by the average apportionment percentage _____ % from the Schedule R, Apportionment Formula Worksheet, Part A, line 2 or Part B, line 5. See instructions.	2	
	3	Enter the lesser amount from line 1 or line 2. If the unrelated business activity is wholly in California and Schedule R was not completed, enter the amount from line 1.	3	-56,042.
Taxable Trust	4	Unrelated business taxable income from Side 2, Part II, line 30	4	
Tax Computation	5	Unrelated business taxable income from line 3 or line 4	5	
	6	EZ, LARZ, LAMBRA, or TTA NOL carryover deduction	6	
	7	Net Operating Loss deduction. See General Information N.	7	
	8	Add line 6 and line 7.	8	
	9	Net unrelated business taxable income. Subtract line 8 from line 5.	9	
	10	Tax _____ % x line 9. See General Information J.	10	
	11	Tax credits from Schedule B. See instructions.	11	
Total Tax	12	Balance. Subtract line 11 from line 10. If line 11 is greater than line 10, enter -0-	12	0.
	13	Alternative minimum tax. See General Information O.	13	
	14	Total tax. Add line 12 and line 13.	14	
Payments	15	Overpayment from a prior year allowed as a credit.	15	39.
	16	2019 estimated tax payments. See instructions.	16	
	17	Withholding (Form 592-B and/or 593.) See instructions.	17	
	18	Amount paid with extension (form FTB 3539).	18	
	19	Total payments and credits. Add line 15 through line 18.	19	39.
Use Tax/ Tax Due/ Overpayment	20	Use tax. See instructions.	20	
	21	Payments balance. If line 19 is more than line 20, subtract line 20 from line 19.	21	39.
	22	Use tax balance. If line 20 is more than line 19, subtract line 19 from line 20.	22	
	23	Tax due. Subtract line 21 from line 14. Pay entire amount with return. See instructions.	23	
	24	Overpayment. Subtract line 14 from line 21. See instructions.	24	39.
	25	Enter amount of line 24 to be applied to 2020 estimated tax.	25	39.

Refund or Amount Due	26 Refund. If line 25 is less than line 24, then subtract line 25 from line 24.	26	
	a Fill in the account information to have the refund directly deposited. Routing number	26a	
	b Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/> c Account Number.	26c	
	27 Penalties and interest. See General Information M.	27	
	28 <input type="checkbox"/> Check if estimate penalty computed using Exception B or C and attach form FTB 5806.		
	29 Total amount due. Add line 22, line 23, line 25, and line 27, then subtract line 24.	29	

Unrelated Business Taxable Income**Part I Unrelated Trade or Business Income**

1 a Gross receipts or gross sales	b Less returns and allowances	c Balance	1c	
2 Cost of goods sold and/or operations (Schedule A, line 7)			2	
3 Gross profit. Subtract line 2 from line 1c			3	
4a Capital gain net income. See Specific Line Instructions — Trusts attach Schedule D (541)			4a	
b Net gain (loss) from Part II, Schedule D-1			4b	
c Capital loss deduction for trusts			4c	
5 Income (or loss) from partnerships, limited liability companies, or S corporations. See specific line instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule			5	
6 Rental income (Schedule C)			6	
7 Unrelated debt-financed income (Schedule D)			7	
8 Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E)			8	
9 Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F)			9	
10 Exploited exempt activity income (Schedule G)			10	
11 Advertising income (Schedule H, Part III, Column A)			11	
12 Other income. Attach schedule SEE STATEMENT 1			12	590,548.
13 Total unrelated trade or business income. Add line 3 through line 12			13	590,548.

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees from Schedule I	14	
15 Salaries and wages	15	199,653.
16 Repairs	16	10,795.
17 Bad debts	17	
18 Interest. Attach schedule	18	
19 Taxes. Attach schedule SEE STATEMENT 2	19	20,998.
20 Contributions. See instructions and attach schedule	20	
21a Depreciation (Corporations and Associations — Schedule J) (Trusts — form FTB 3885F)	21a	582.
b Less: depreciation claimed on Schedule A. See instructions	21b	582.
22 Depletion. Attach schedule	22	
23a Contributions to deferred compensation plans	23a	
b Employee benefit programs. See instructions	23b	56,756.
24 Other deductions. Attach schedule SEE STATEMENT 3	24	357,806.
25 Total deductions. Add line 14 through line 24	25	646,590.
26 Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13.	26	-56,042.
27 Excess advertising costs (Schedule H, Part III, Column B)	27	
28 Unrelated business taxable income before specific deduction. Subtract line 27 from line 26.	28	-56,042.
29 Specific deduction. See instructions	29	
30 Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28.	30	-56,042.

Sign Here	To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov/forms and search for 1131. To request this notice by mail, call 800.852.5711.			
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Paid Preparer's Use Only	Signature of officer	Title CEO	Date	Telephone (559) 263-1030
	Preparer's signature	THOMAS J KAKU	Date	PTIN P00850237
	Firm's name (or yours, if self-employed) and address			Firm's FEIN 77-0494454
	KAKU & MERSINO, LLP 1588 SHAW AVENUE CLOVIS, CA 93611			Telephone 559 324-7097
	May the FTB discuss this return with the preparer shown above? See instructions			

☒ Yes ☐ No

FRESNO COUNTY ECONOMIC
Schedule A Cost of Goods Sold and/or Operations.

94-1606519

Method of inventory valuation (specify) _____

1	Inventory at beginning of year.....	1	
2	Purchases.....	2	
3	Cost of labor..... ●	3	
4a	Additional IRC Section 263A costs. Attach schedule.....	4a	
b	Other costs. Attach schedule..... ●	4b	
5	Total. Add line 1 through line 4b.....	5	
6	Inventory at end of year.....	6	
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Page 2, Part I, line 2.....	7	

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☒ No

Schedule B Tax Credits.

1	Enter credit name _____ code ● _____ ●	1	
2	Enter credit name _____ code ● _____ ●	2	
3	Enter credit name _____ code ● _____ ●	3	
4	Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits, on line 4. Enter here and on Page 1, line 11.....	4	

Schedule K Add-On Taxes or Recapture of Tax. See instructions.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834..... ●	1	
2	Interest on tax attributable to installment: a Sales of certain timeshares or residential lots..... ●	2a	
	b Method for non-dealer installment obligations..... ●	2b	
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles..... ●	3	
4	Credit recapture. Credit name _____ ●	4	
5	Total. Combine the amounts on line 1 through line 4. See instructions.....	5	

Schedule R Apportionment Formula Worksheet. Use only for unrelated trade or business amounts.

Part A. Standard Method – Single-Sales Factor Formula. Complete this part only if the corporation uses the single-sales factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Total Sales..... ●	●	●	
2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Page 1, line 2..... ●			●

Part B. Three Factor Formula. Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Property factor: See instructions..... ●	●	●	●
2 Payroll factor: Wages and other compensation of employees..... ●	●	●	●
3 Sales factor: Gross sales and/or receipts less returns and allowances..... ●	●	●	●
4 Total percentage: Add the percentages in column (c).....			
5 Average apportionment percentage: Divide the factor on line 4 by 3 and enter the result here and on Form 109, Page 1, line 2. See instructions for exceptions.....			

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

1	Description of property	2	Rent received or accrued	3	Percentage of rent attributable to personal property
					%
					%
					%
4	Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income	5	Complete if any item in column 3 is more than 10%, but not more than 50%		
(a)	Deductions directly connected (attach schedule)	(b)	Income includible, column 2 less column 4(a)	(a)	Gross income reportable, column 2 x column 3
				(b)	Deductions directly connected with personal property (att sch)
				(c)	Net income includible, column 5(a) less column 5(b)

Add columns 4(b) and column 5(c). Enter here and on Side 2, Part I, line 6.....

Schedule D Unrelated Debt-Financed Income

1 Description of debt-financed property			2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
				(a) Straight-line depreciation (attach schedule)	(b) Other deductions (attach schedule)
4 Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Debt basis percentage, column 4 ÷ column 5	7 Gross income reportable, column 2 x column 6	8 Allocable deductions, total of columns 3(a) and 3(b) x column 6	9 Net income (or loss) includible, column 7 less column 8
		%			
		%			
		%			

Total. Enter here and on Page 2, Part I, line 7

Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization

1 Description	2 Amount	3 Deductions directly connected (attach schedule)	4 Net investment income, column 2 less column 3	5 Set-asides (attach schedule)	6 Balance of investment income, column 4 less column 5

Total. Enter here and on Page 2, Part I, line 8

Enter gross income from members (dues, fees, charges, or similar amounts)

Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations

		Exempt Controlled Organizations			
1 Name of controlled organizations	2 Employer Identification Number	3 Net unrelated income (loss)	4 Total of specified payments made	5 Part of column (4) that is included in the controlling organization's gross income	6 Deductions directly connected with income in column (5)
1					
2					
3					

Nonexempt Controlled Organizations

7 Taxable Income	8 Net unrelated income (loss)	9 Total of specified payments made	10 Part of column (9) that is included in the controlling organization's gross income	11 Deductions directly connected with income in column (10)
1				
2				
3				
4 Add columns 5 and 10				
5 Add columns 6 and 11				
6 Subtract line 5 from line 4. Enter here and on Page 2, Part I, line 9				

Schedule G Exploited Exempt Activity Income, other than Advertising Income

1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income from unrelated trade or business, column 2 less column 3	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expense, column 6 less column 5 but not more than column 4	8 Net income includible, column 4 less column 7 but not less than zero

Total. Enter here and on Page 2, line 10

Schedule H Advertising Income and Excess Advertising Costs**Part I Income from Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If column 2 is greater than column 3, complete columns 5, 6, and 7. If column 3 is greater than column 2, enter the excess in Part III, column B(b). Do not complete columns 5, 6, and 7.	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.
Totals.....						

Part II Income from Periodicals Reported on a Separate Basis

Part III Column A – Net Advertising Income

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4 or 7, and amount listed in Part II, columns 4 or 7	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4
Enter total here and on Page 2, Part I, line 11		Enter total here and on Page 2, Part II, line 27.	

Schedule I Compensation of Officers, Directors, and Trustees

1 Name of Officer	2 SSN or ITIN	3 Title	4 Percent of time devoted to business	5 Compensation attributable to unrelated business	6 Expense account allowances
			%		
			%		
			%		
			%		
			%		
Total. Enter here and on Page 2, Part II, line 14					

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

1 Group and guideline class or description of property	2 Date acquired (dd/mm/yyyy)	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Other depreciation:	SEE ATTACHED DEPRECIATION SCHEDULE					
Buildings.....						
Furniture and fixtures.....						
Transportation equipment...						
Machinery and other equipment.....						
Other (specify)						
3 Other depreciation.....						
4 Total.....						582.
5 Amount of depreciation claimed elsewhere on return.....						
6 Balance. Subtract line 5 from line 4. Enter here and on Page 2, Part II, line 21a.....						582.

2019**Net Operating Loss (NOL) Computation and
NOL and Disaster Loss Limitations – Corporations****3805Q**

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name FRESNO COUNTY ECONOMIC OPPORTUNITIES COMMISSION	California corporation number 0496314
During the taxable year the corporation incurred the NOL, the corporation was a(n): <input checked="" type="radio"/> <input type="checkbox"/> C corporation	FEIN 94-1606519
<input checked="" type="radio"/> <input type="checkbox"/> S corporation <input checked="" type="radio"/> <input checked="" type="checkbox"/> Exempt organization <input checked="" type="radio"/> <input type="checkbox"/> Limited liability company (electing to be taxed as a corporation)	

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

☒**If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.****Part I Current year NOL.** If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	1	56,042.
2 2019 disaster loss included in line 1. Enter as a positive number	2	
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	3	56,042.
4a Enter the amount of the loss incurred by a new business included in line 3	4a	
b Enter the amount of the loss incurred by an eligible small business included in line 3 ..	4b	56,042.
c Add line 4a and line 4b.	4c	56,042.
5 General NOL. Subtract line 4c from line 3	5	
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions	<input checked="" type="radio"/> 6	56,042.

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1 Net income — Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-)..... <input checked="" type="radio"/>	(g) Available balance	
---	--------------------------	--

Prior Year NOLs

(a) Year of loss	(b) Code — See instructions	(c) Type of NOL — See below*	(d) Initial loss — See instructions	(e) Carryover from 2018	(f) Amount used in 2019	(g) Amount used in 2019	(h) Carryover to 2020 col. (e) minus col. (f)
2 <input checked="" type="radio"/>				<input checked="" type="radio"/>			<input checked="" type="radio"/>
<input checked="" type="radio"/>				<input checked="" type="radio"/>			<input checked="" type="radio"/>
<input checked="" type="radio"/>				<input checked="" type="radio"/>			<input checked="" type="radio"/>
<input checked="" type="radio"/>				<input checked="" type="radio"/>			<input checked="" type="radio"/>

Current Year NOLs

Year	Code	Type of NOL	Initial loss	Carryover from 2018	Amount used in 2019	Amount used in 2019	col. (d) minus col. (f) See instructions.
3 2019		DIS					
4 2019		ESB	56,042.				56,042.
2019							
2019							
2019							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2019 NOL deduction

1 Total the amounts in Part II, line 2, column (f)	1	0.
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	2	0.
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	<input checked="" type="radio"/> 3	0.

2019

CALIFORNIA STATEMENTS

PAGE 1

CLIENT 100100

FRESNO COUNTY ECONOMIC
OPPORTUNITIES COMMISSION

94-1606519

10/17/20

04:52PM

STATEMENT 1
FORM 109, PART I, LINE 12
OTHER INCOME

PROGRAM SERVICE REVENUE.....	\$	590,548.
TOTAL	\$	<u>590,548.</u>

STATEMENT 2
FORM 109, PART II, LINE 19
TAXES

PAYROLL TAXES.....	\$	19,645.
PROPERTY TAXES.....		1,353.
TOTAL	\$	<u>20,998.</u>

STATEMENT 3
FORM 109, PART II, LINE 24
OTHER EXPENSES

ADMINISTRATIVE SERVICES.....	\$	45,567.
CONTRACTING SERVICES.....		16,301.
EQUIPMENT & LEASES.....		1,810.
INSURANCE.....		2,655.
OFFICE EXPENSE.....		9,767.
PENSION PLAN CONTRIBUTIONS.....		8,230.
PROGRAM COSTS.....		257,436.
SECURITY.....		789.
TELEPHONE.....		2,452.
TRAVEL.....		278.
UTILITIES.....		12,521.
TOTAL	\$	<u>357,806.</u>

MAIL TO:

Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400

STREET ADDRESS:

1300 I Street
Sacramento, CA 95814
(916) 210-6400

WEBSITE ADDRESS:

www.ag.ca.gov/charities/



(For Registry Use Only)

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code

11 Cal. Code Regs. sections 301-306, 309, 311, and 312

Failure to submit this report annually no later than four months and fifteen after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

FRESNO COUNTY ECONOMIC OPPORTUNITIES COMMISSION Name of Organization		Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report	
List all DBAs and names the organization uses or has used 1920 MARIPOSA MALL Address (Number and Street)		State Charity Registration Number 12025	
FRESNO, CA 93721 City or Town, State and ZIP Code		Corporation or Organization No. 0496314	
(559) 263-1030 Telephone Number	E-mail Address	Federal Employer ID No. 94-1606519	

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)

Make Check Payable to Department of Justice

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A – ACTIVITIES

For your most recent full accounting period (beginning 1/01/19 ending 12/31/19) list:

Gross Annual Revenue \$ 108,008,352. Noncash Contributions \$ 0. Total Assets \$ 33,674,532.
 Program Expenses \$ 0. Total Expenses \$ 109,095,095.

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During this reporting period, were any organization funds used to pay any penalty, fine or judgment?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During this reporting period, did the organization receive any governmental funding?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
SEE STATEMENT 1		
6 During this reporting period, did the organization hold a raffle for charitable purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Does the organization conduct a vehicle donation program?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9 At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

Signature of Authorized Agent EMILIA REYES	Title CEO	Date
---	--------------	------

10/17/20

04:52PM

STATEMENT 1
FORM RRF-1, PART B, LINE 5
GOVERNMENT AGENCY THAT PROVIDED FUNDING

EDUCATION DEPARTMENTS

FRESNO UNIFIED SCHOOL DISTRICT
EDUCATION CENTER
2309 TULARE STREET
FRESNO, CA 93721
GABRIEL HALLS
(559) 497-3771
KALEB NEUFELD
(559) 457-3537

CALIFORNIA DEPARTMENT OF EDUCATION
CHILD NUTRITION FISCAL SERVICES
1430 "N" STREET, STE. 4503
SACRAMENTO, CA 95814
EVA CONTRERAS-LOPEZ
(916) 445-7359
KAREN SIMMONS GILLIAN
(559) 228-8193
GLORIA CABRERA
(916) 322-8313

CALIFORNIA DEPARTMENT OF EDUCATION
FISCAL & ADMINISTRATIVE SERVICES DIVISION-CDFS
PO BOX 1317
SACRAMENTO, CA 95812-1317
JOE MARTINEZ
(916) 323-7833
CHRISTINA TONEY
(916) 319-0625

FRESNO UNIFIED SCHOOL DISTRICT
DEPARTMENT OF PREVENTION & INTERVENTION
1350 M STREET
FRESNO, CA 93721
NATALIE GALVAN
(559) 457-3390

FRESNO COUNTY SUPERINTENDENT OF SCHOOLS
2405 TULARE STREET, STE 100
FRESNO, CA 93721
MATILDA SORIA
(559) 497-3831

FRESNO UNIFIED SCHOOL DISTRICT
COMMUNITY AND FAMILY SERVICES PARENT UNIVERSITY
850 N BLACKSTONE
FRESNO, CA 93701
ZULEICA MURILLO
ZULEICA.MURILLO@FRESNOUNIFIED.ORG

FRESNO UNIFIED SCHOOL DISTRICT
EARLY LEARNING DEPARTMENT
2348 MARIPOSA ST
FRESNO, CA 93721
RACHEL M GOMEZ
(559) 457-3765

DO NOT MAIL

10/17/20

04:52PM

STATEMENT 1 (CONTINUED)
FORM RRF-1, PART B, LINE 5
GOVERNMENT AGENCY THAT PROVIDED FUNDING

FRESNO CITY

CITY OF FRESNO
HOUSING AUTHORITY
PO BOX 11985
FRESNO, CA 93776
JANICE HUEY
(559) 443-8400

CITY OF FRESNO
HOUSING AND DEVELOPMENT DIVISION
2600 FRESNO STREET, ROOM 3076 & 3070
FRESNO, CA 93721
JOHN ROBERTSON
(559) 621-8300
ERICA CASTANEDA
(559) 621-8514
DANNYE CASEY
(559) 621-8469
ALEC VYBIRAL
(559) 621-8412

FRESNO CITY HALL
2600 FRESNO STREET
FRESNO, CA 93721
JACLYN GRANT
(949) 636-8119
GLORIA MEYERS
(559) 621-7907

CITY OF FRESNO - TRANSPORTATION/FAX
2223 G STREET
FRESNO, CA 93706
BELINDA MCMILLAN HAENER
(559) 621-1441

CITY OF FRESNO THROUGH THE STRATEGIC GROWTH COUNCIL
2600 FRESNO ST.
FRESNO, CA 93721
COURTNEY ESPINOZA
(559) 621-7913

FRESNO COUNTY

COUNTY OF FRESNO
DEPARTMENT OF EMPLOYMENT AND TEMPORARY ASSISTANCE
4499 E KINGS CANYON
FRESNO, CA 93702
PAO LY
(559) 600-2348

COUNTY OF FRESNO
DEPARTMENT OF SOCIAL SERVICES
P.O. BOX 11867
FRESNO, CA 93721
KRISTEENA BUMP
(559) 600-6521

DO NOT MAIL

10/17/20

04:52PM

STATEMENT 1 (CONTINUED)
FORM RRF-1, PART B, LINE 5
GOVERNMENT AGENCY THAT PROVIDED FUNDING

THE COUNTY OF FRESNO
205 W PONTIAC
CLOVIS, CA 93612
JENNIFER KISH KIRKPATRICK
(559) 600-2334

COUNTY OF FRESNO DEPT. OF PUBLIC HEALTH
PO BOX 11867
FRESNO, CA 93775
LEILA GHOIAMREZAEI
(559) 600-6449

STATE OF CALIFORNIA

CALIFORNIA CONSERVATION CORPS
1719 24TH STREET
SACRAMENTO, CA 95816
KA-RYN ESCOVEDO
(916) 341-3126
LAUREN CRACHY
(916) 341-3183

CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
2389 GATEWAY OAKS DRIVE, SUITE 100
SACRAMENTO, CA 95833
STEPHANIE UPCHURCH
(916) 576-5314
LORRAINE BAKER
(916) 341-4357
JEANETTE RAMIREZ
(916) 576-7211
ADAM GOSNEY
(916) 576-7194
KATHY ANDRY
(916) 576-1008
LORRAINE YAMADA
(916) 576-7139
WILMER BROWN
(916) 576-7205
MICHAEL FORD
(916) 576-5292

FRESNO COUNTY PROBATION DEPARTMENT BUSINESS OFFICE
3333 E. AMERICAN AVE STE B
FRESNO, CA 93725
MARGARET ORONA
(559) 600-1244

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH
TOBACCO CONTROL SECTION MS #7206
PO BOX 997377
SACRAMENTO, CA 95899-7377
SUMMER VILLALOBOS
(916) 449-5507

DO NOT MAIL

10/17/20

04:52PM

STATEMENT 1 (CONTINUED)
FORM RRF-1, PART B, LINE 5
GOVERNMENT AGENCY THAT PROVIDED FUNDING

STATE OF CA - SAN JOAQUIN RIVER CONSERVANCY
5469 E OLIVE AVE
FRESNO, CA 93727
JASANJIT BAINS
(559) 253-7324

STATE OF CA - DEPT OF WATER RESOURCES
1416 NINTH STREET
PO BOX 942836
SACRAMENTO, CA 94236-0001
ROBERT LAMPA
(559) 230-3370

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH
WIC PROGRAM
3901 LENNANE DRIVE, MS 8600
SACRAMENTO, CA 95834
AFIYA BOSWELL
(916) 928-8827

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH
MATERNAL CHILD AND ADOLESCENT HEALTH (MCAH)
1615 CAPITOL AVENUE, MS CODE 8305
PO BOX 997420
SACRAMENTO, CA 95899-7420
AARON GILLIS
(916) 322-5516
JASON SPITZER
(916) 650-0388

CALRECYCLE
GRANT UNIT 4, 9TH FLOOR, MA 9A
PO BOX 4025
SACRAMENTO, CA 95812-4025
RENEE PODRIS
(916) 341-6585

CALIFORNIA GOVERNORS OFFICE OF EMERGENCY SERVICES
VICTIM SERVICES PUBLIC SAFETY BRANCH
3650 SCHRIEVER AVENUE
MATHER, CA 95655
JOSH SINGH
(916) 845-8793
ANGELINA DEYARMOND
(916) 845-8842

CALIFORNIA WILDLIFE CONSERVATION BOARD
1416 9TH STREET, ROOM 1266
SACRAMENTO, CA 95814
HEIDI WEST
(916) 323-8980

CALIFORNIA GOVENOR'S OFFICE OF BUSINESS
AND ECONOMIC DEVELOPMENT
COMMUNITY REINVESTMENT GRANTS PROGRAM
1325 J ST, STE 1800
SACRAMENTO, CA 95814
BELINDA VANZANT-PEREZ
(916) 447-7935

DO NOT MAIL

10/17/20

04:52PM

STATEMENT 1 (CONTINUED)
FORM RRF-1, PART B, LINE 5
GOVERNMENT AGENCY THAT PROVIDED FUNDING

US

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE
1301 CLAY STREET SUITE 365-5
OAKLAND, CA 94612
LAVERA D. BUTLER
(202) 380-2878

US DEPARTMENT OF HEALTH AND HUMAN SERVICES
OFFICE OF HEAD START REGION IX
90 7TH STREET, 9TH FLOOR
SAN FRANCISCO, CA 94103
ANDREA HARVEY
(415) 437-8544

US DEPARTMENT OF HEALTH AND HUMAN SERVICES
ADMINISTRATION FOR CHILDREN AND FAMILIES
OFFICE OF GRANTS MANAGEMENT
370 L'ENFANT PROMENADE, SW SIXTH FLOOR EAST
WASHINGTON, DC 20447
DEBORAH OPPENHEIM
(415) 437-8426

US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
SAN FRANCISCO REGIONAL OFFICE REGION IX
COMMUNITY PLANNING & DEVELOPMENT (9AD)
1 SANSOME STREET, SUITE 1200
SAN FRANCISCO, CA 94104
ANGELO TOM
(415) 489-6596

US DEPARTMENT OF LABOR/ETA
90 7TH STREET, ROOM 17-300
SAN FRANCISCO, CA 94103
DIVISION OF FEDERAL ASSISTANCE
200 CONSTITUTION AVENUE, NW-ROOM N-4716
WASHINGTON, DC 20210
TIFFANI THOMAS
(415) 625-7961

US DEPARTMENT OF AGRICULTURE
5000 CALIFORNIA AVENUE, SUITE 100
BAKERSFIELD, CA 93309
DAN JOHNSON
(661) 336-0967 EXT 127

US SMALL BUSINESS ADMINISTRATION
409 3RD STREET SW
WASHINGTON, DC 20416
J. CHRISTOPHER WEBB
(202) 205-7001
CARLOS MENDOZA
(559) 487-5441

DO NOT MAIL

10/17/20

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STATEMENT 1 (CONTINUED)
FORM RRF-1, PART B, LINE 5
GOVERNMENT AGENCY THAT PROVIDED FUNDING

OFFICE FOR VICTIMS OF CRIME
OFFICE OF JUSTICE PROGRAMS
U.S. DEPARTMENT OF JUSTICE
810 7TH STREET NW
WASHINGTON, DC 20531
IVETTE ESTRADA
(202) 307-0932

US COMMITTEE FOR REFUGEES AND IMMIGRANTS
NATIONAL HUMAN TRAFFICKING VICTIM ASSISTANCE PROGRAM
2231 CRYSTAL DRIVE
ARLINGTON, VA 22202
MELISSA SUGUNDO-MORENO
(703) 310-1130 EXT. 3046

U.S. DEPARTMENT OF THE INTERIOR BUREAU OF RECLAMATION
FINANCIAL ASSISTANCE SERVICES 84-2785
P.O. BOX 25007
DENVER, CO 80225
NICOLE SAULNIER
(916) 978-5165

OTHER

ESSENTIAL ACCESS HEALTH
3600 WILSHIRE BLVD, SUITE 600
LOS ANGELES, CA 90010-0605
JASON LIM
(510) 486-0412 EXT. 2331

CENTRAL VALLEY REGIONAL CENTER
4615 N. MARTY AVENUE
FRESNO, CA 93722
BILL HYATT
(559) 276-4341
VICKIE JORDAN
(559) 276-4300

FRESNO COUNCIL OF GOVERNMENTS
2035 TULARE STREET SUITE 201
FRESNO, CA 93721
TONY BOREN
(559) 233-4148

FRESNO-MADERA AREA AGENCY ON AGING
3837 N. CLARK STREET
FRESNO, CA 93726
JEAN ROBINSON
(559) 453-6494

FRESNO REGIONAL WORKFORCE INVESTMENT BOARD
2125 KERN STREET
FRESNO, CA 93721
CHERYL BELERSCHMITT
(559) 490-7136

DO NOT MAIL

10/17/20

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STATEMENT 1 (CONTINUED)
FORM RRF-1, PART B, LINE 5
GOVERNMENT AGENCY THAT PROVIDED FUNDING

UNITED WAY OF FRESNO COUNTY
4949 E. KINGS CANYON, SUITE 200
FRESNO, CA 93727
LINDSAY CALLAHAN
(559) 244-5710
ASHLEY RUIZ
(559) 243-3664

YOUTH BUILD USA
58 DAY STREET
SOMERVILLE, MA 02144
SARA ST. LAURENT
(617) 684-3454

YOUTHBUILD CHARTER SCHOOL OF CALIFORNIA
155 W. WASHINGTON BLVD, #517
LOS ANGELES, CA 90015
PHIL MATERO
(213) 741-2600

MADERA COUNTY PUBLIC WORKS DEPT
200 WEST 4TH STREET
MADERA, CA 93637
PHILIP TOLER
(559) 675-7811

DO NOT MAIL

FINANCE COMMITTEE MEETING

Date: October 22, 2020	Program: Head Start
Agenda Item #: 7	Director: Kathleen Shivaprasad
Subject: HHS Head Start 0-5 Monitoring Update	Officer: Jim Rodriguez

Background

The information presented below is intended to keep the Board apprised on the status of the work performed for the Quality Improvement Plan in response to the receipt of the Focus Area 2 monitoring review report for the Head Start 0-5 program.

U.S. Department of Health and Human Services (HHS) – Administration for Children and Families (ACF) Head Start conducted a follow-up review on the Focus Area 2 monitoring during the week of October 15-18, 2019. A quality improvement plan (QIP) was submitted to HHS for the three noted deficiencies involving the facilities cost associated with the 1900/1920 Mariposa Mall property, commonly referred to as Fresno Executive Plaza (FEP), and the reporting of Federal Interest therein. The three areas cited are internal control, budget, and facility reporting.

Approval of the QIP dated February 14, 2020 was received from the Regional Office in their letter dated February 24, 2020. The initial corrective action period was approved for extension to December 31, 2020.

The following actions have occurred since the QIP was presented in September 2020:

- Staff training is being scheduled for for staff and commissioners. The training will cover the recommendations from the auditors' Attest Report and suggestions for implementation.
- Fiscal staff training from Region IX T&TA trainers has also begun. The next session is scheduled for October 14, 2020.
- Staff are also scheduling a meeting with Region IX, which is anticipated as soon as a mutually available date is identified, to begin the next phase of the monitoring cycle comprising Head Start's monitoring.

The QIP status update was submitted to Region IX on October 14, 2020.

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Grantee Name	Fresno County Economic Opportunities Commission	Plan Start Date	01/23/2020
Grant Award Number	09CH010290	Plan End Date	12/31/2020

Area of Deficiency

Description of Incident	Underlying/ Root Causes <i>Why do we think this happened?</i>	Actions taken to address this specific incident <i>What were some immediate actions taken?</i> <i>What did we do that specifically addressed this incident?</i>
<p>“Grantee did not implement internal controls to ensure, maintain, comply, evaluate, and monitor compliance with terms and conditions of the federal award.”</p>	<ul style="list-style-type: none"> • Documentation of reporting policies and procedures. • Role of CEO, Board, Internal Audit in monitoring / oversight. 	<ul style="list-style-type: none"> • Obtain Training and Technical Assistance (T&TA) from Region IX for Board Roles and Responsibilities for Head Start grantees. • Weekly meetings with CEO, Financial Officer, and Head Start 0-5 Director will occur to review progress status with Quality Improvement Plan (QIP). • Review draft of QIP with Region IX Program and/or Fiscal Specialists on February 12, 2020. Incorporate feedback into draft. Continue to hold frequent conversations with Region IX personnel on status of QIP. • Request clarification on timing of 2019 carryover requests for pending facility projects to allow for timely obligation and liquidation of 2020 grant funds if an extension is requested for the SF-425 reporting. • Submit January 20, 2020 monitoring review letter and report from HHS along with the current draft of the QIP to Finance Committee on February 13, 2020 and then to the Board on February 26, 2020. Monthly status update on the QIP will be provided to the Board by the CEO. Head Start board representative will report out to the County-Wide Policy Council (CWPC). • Update the Agency’s Organizational Chart so the Head Start 0 – 5 Director reports directly to the Chief Executive Officer. • Request Region IX approval to extend the Final SF-425 closeout reporting and liquidation period for the 2019 grant year to ensure allocated costs within the “Other” line item associated with the facility cost pool for 1900/1920 Mariposa Mall are in alignment with outcome of QIP.

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Description of Incident	Underlying/Root Causes	Actions taken to address this specific incident
Continued from prior page		<ul style="list-style-type: none">• Procure and contract with an independent, third party Certified Public Accounting (CPA) firm, who has no prior work history with Fresno EOC, to review the current facility cost allocation pool methodology for accuracy of allocations and to identify areas of enhancement.• Review the organizational structure of financial duties associated with the Head Start grant and assess possible restructuring of duties.• Review available financial training opportunities available on Uniform Guidance and Head Start regulations for Head Start financial staff based on restructuring of financial duties among staff. Determine if the pending Fiscal Initiative training at Region IX anticipated in May 2020 will align with these training needs.• External CPA firm to provide training and technical assistance to Finance Office personnel based on outcome of their agreed upon procedures• Review the Accounting Policies and Procedure Manual - Section X Financial Reporting Procedures for needed additions and/or updates.• External auditor will present recommendations to the Board of Commissioners.• Update documentation of procedures used in the computation of the Federal Interest based on recommendations received from the external auditors.• Document monitoring and oversight procedures for reporting.• Discuss and negotiate with Region IX representatives any items for resolution based on the results of external auditor recommendations.• Obtain Board approval for any necessary updates to the Accounting Policies and Procedures Manual.• Board approval for final QIP status in December 16, 2020 Board meeting.

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Actions Taken to Strengthen Systems Program-wide

Key Element:	Internal Controls				
Intended Outcome:	Assess and Strengthen Internal Controls				
Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Obtain Training and Technical Assistance (T&TA) Region IX for Board Roles and Responsibilities for Head Start grantees.	March 13, 2020	Emilia Reyes	T&TA to be provided at Board Retreat March 13, 2020 as requested through Region IX.	Sign-in sheets will be utilized to document those in attendance.	Complete - training held on March 13, 2020.
Weekly meetings with CEO, CFO, Financial Officer, Head Start 0-5 Director, and Finance Manager – Special Projects will occur to review progress status with QIP.	February 5, 2020 through December 31, 2020	Emilia Reyes, Rebecca Heinrich, Kathleen Shivaprasad, Jim Rodriguez, Arthur Montejano	Quality Improvement Plan.	Sign-in sheets will be utilized to document those in attendance.	First meeting was held February 5, 2020. Meeting continue.
Review draft of QIP with Region IX Program and/or Fiscal Specialists on February 12, 2020. Incorporate feedback into draft. Continue to hold frequent conversations with Region IX personnel on status of QIP.	February 12, 2020	Andrea Harvey, Joanna Chan, Emilia Reyes, Rebecca Heinrich, and Kathleen Shivaprasad	Quality Improvement Plan.	Sign-in sheet for call.	Complete -- QIP was approved by Region IX per letter dated February 24, 2020.
Request clarification on timing of 2019 carryover requests for pending facility projects to allow for timely obligation and liquidation of 2020 grant funds if an extension is requested for the SF-425 reporting.	February 12, 2020	Emilia Reyes, Rebecca Heinrich, and Kathleen Shivaprasad	Guidance from Region IX Program and Fiscal Specialists	Meeting call sign-in sheet 2/12/2020.	Complete- Guidance received – Can submit carry-over using Interim SF-425.

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Submit January 20, 2020 monitoring review letter and report from HHS along with the current draft of the QIP to Finance Committee on February 13, 2020 and then to the Board on February 26, 2020. Monthly status update on the QIP will be provided to the Board by the CEO. Head Start board representative will report out to the CWPC.	Finance Committee on February 13, 2020; Board meeting on February 26, 2020 and forward.	Emilia Reyes and Rebecca Heinricy	Committee meeting packets.	Committee meeting packets and meeting minutes.	On-going- Report and QIP provided via Finance Committee on February 13, 2020 with CEO update to Board on February 26, 2020. Updates continue.
Update the Agency's Organizational Chart so the Head Start 0 – 5 Director reports directly to the Chief Executive Officer.	February 24, 2020	Emilia Reyes and Heather Brown	CEO has knowledge and experience within the areas of early childhood education and fiscal.	Organization Chart	Complete - reporting structure updated as of February 17, 2020.
Request Region IX approval to extend the Final SF-425 closeout reporting and liquidation period for the 2019 grant year to ensure allocated costs within the "Other" line item associated with the facility cost pool for 1900/1920 Mariposa Mall align with outcome of QIP.	February 26, 2020	Emilia Reyes, Rebecca Heinricy, and Kathleen Shivaprasad	Guidance from Region IX Program and Fiscal Specialists	Letter to request the extension based on potential adjustment to "Other" fiscal line item.	Fresno EOC submitted an updated SF-425 for 2019 on August 6, 2020.
Procure and contract with an independent, third party Certified Public Accounting (CPA) firm, who has no prior work history with Fresno EOC, to review the current facility cost allocation pool methodology for accuracy of allocations and to identify areas of enhancement.	Week of March 2 nd . Week of July 7 th .	Emilia Reyes, Jim Rodriguez, Rebecca Heinricy, Arthur Montejano		Contract	<u>Update - Hudson, Henderson & Company completed their procedures and report. The Report was accepted by the Board of Commissioners on September 30.-</u>

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Review the organizational structure of financial duties associated with the Head Start grant and assess possible restructuring of duties.	March 27, 2020	Emilia Reyes and Heather Brown, Rebecca Heinrich, and Kathleen Shivaprasad	Consult peer Head Start programs for suggestions as to structure of fiscal personnel.	Organization Chart; Job Descriptions	Complete -- Two managers and one accountant have been hired.
Review available financial training opportunities available on Uniform Guidance and Head Start regulations for Head Start financial staff based on restructuring of financial duties among staff. Determine if the pending Fiscal Initiative training at Region IX anticipated in May 2020 will align with these training needs.	April / May 2020 & <u>September – October 2020</u>	Select Head Start financial staff and/or program leadership.	Trainers to be determined	Training Agenda	CEO, Financial Officer, and several staff have completed the OHS Region IX Fiscal Institute webinar series. <u>Update – Staff are participating in additional T&TA with the help of the Regional Network.</u>
External CPA firm to provide training and technical assistance to Finance Office personnel based on outcome of their agreed upon procedures.	<u>October 2020</u>	Applicable Finance Office and Head Start personnel	External Auditor guidance	Sign-in sheets will be utilized to document those in attendance.	<u>Update - The external CPA firm will provide this training in October which better aligned with staff and Board of Commissioners availability.</u>
One member of the Board of Commissioners will participate in the staff training and technical assistance provided by the External CPA firm based on outcome of their agreed upon procedures	<u>October 2020</u>	At least one member of the Board of Commissioners including a member of the Finance Committee	External Auditor guidance	Sign-in sheets will be utilized to document those in attendance.	<u>Update - The Finance Committee extended the invitation to any Board member who is able to attend. The training will be recorded for those with schedule conflicts to view.</u>

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

<u>Implementation Activities</u>	<u>Timeline</u>	<u>Staff responsible</u>	<u>Resources/ TTA</u>	<u>Documentation</u>	<u>Status of Activities</u>
Review the Accounting Policies and Procedure Manual - Section X Financial Reporting Procedures for needed additions and/or updates.	June 10, 2020	Rebecca Heinrichy	External Auditor guidance	Board Agenda item and minutes	Complete –changes were presented to the Finance Committee on June 10 th and approved by the full Board on June 24 th .
External auditor will present recommendations to the Board of Commissioners.	June 10, 2020 & <u>September 30, 2020</u>	External Auditor; Emilia Reyes,	External Auditor guidance	Board Agenda item and minutes	<u>Update – The external auditors presented their findings and report to the Board of Commissioners on September 30, 2020. The Board accepted the report.</u>
Update documentation of procedures used in the computation of the Federal Interest based on recommendations received from the external auditors.	<u>November 18, 2020</u>	Rebecca Heinrichy	External Auditor guidance	Federal Interest / SF-429 Procedures	<u>Update – Staff will incorporate recommendations after completion of training.</u>
Document monitoring and oversight procedures for reporting.	June 10, 2020 (Finance Committee) and June 24, 2020 (Board)	Emilia Reyes, Rebecca Heinrichy, Susan Shiomi, Arthur Montejano	Review if T&TA would be beneficial.	Monitoring Procedures	Complete – Monitoring Procedures were approved by the board on June 24 th .
Discuss and negotiate with Region IX representatives any items for resolution based on the results of external auditor recommendations.	As needed, but by November 6, 2020	Board Chair, Emilia Reyes, Jim Rodriguez, Rebecca Heinrichy, Kathleen Shivaprasad, Arthur Montejano, Region IX representatives	Guidance from Region IX program and fiscal specialists.	Letters and supporting documents.	<u>Update – The Board of Commissioners directed staff to begin negotiations with Region IX to resolve findings.</u>

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

<u>Implementation Activities</u>	<u>Timeline</u>	<u>Staff responsible</u>	<u>Resources/ TTA</u>	<u>Documentation</u>	<u>Status of Activities</u>
Obtain Board approval for any necessary updates to the Accounting Policies and Procedures Manual.	June 10, 2020 / June 24, 2020; November 18, 2020	Board of Commissioners; Emilia Reyes	Board meeting packet	Policies and Procedures	Board approved updates to the Manual on June 24 th . Future approval, as needed.
Obtain Board approval final QIP status and Corrective Actions in November 18, 2020 Board meeting.	November 18, 2020	Board of Commissioners; Emilia Reyes	External auditor recommendations	SF-429	Updated – QIP will be approved and submitted timely within the new deadline.

Summary of progress towards outcome:

The external auditor, Hudson, Henderson & Company (HHC) presented their final report to the Board of Commissioners on September 30, 2020. The Board accepted the report and its recommendations. Accordingly, members of the Board of Commissioners will participate alongside staff in the training to be offered by HHC. Staff are also taking part in additional training offered by Region IX's T&TA Network. Finally, the Board of Commissioners directed staff to begin negotiations with Region IX staff to resolve any federal interest and potential disallowed costs.

Program Improvement Plan

Updated **October 2020**

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Area of Deficiency

Description of Incident	Underlying/ Root Causes <i>Why do we think this happened?</i>	Actions taken to address this specific incident <i>What were some immediate actions taken?</i> <i>What did we do that specifically addressed this incident?</i>
<p>“Grantee continued to charge facility costs to the federal award that were not properly allocated. The grantee’s Fresno Executive Plaza (FEP) facility cost pool that was implemented for the FEP facility resulted in charges to the federal grant for costs that were not incurred specifically for the federal award and expenses that did not directly benefit the Head Start program.”</p>	<ul style="list-style-type: none"> • Utilization cost pool for the allocation of facility costs for the Fresno Executive Plaza location. • Assessment of space utilization within the Fresno Executive Plaza. • Depreciation not adjusted for Federal Share of facility. • Inclusion of building improvements within the cost pool. • Allocation of space in 1900 Building A occupied starting July 2003 (prior to mortgage pay-off in June 2010) without receiving advance approval from HHS. 	<ul style="list-style-type: none"> • Submit January 20, 2020 monitoring review letter and report received from HHS along with the initial draft of the QIP to Finance Committee meeting on February 13, 2020 and then to the Board meeting on February 26, 2020. Monthly status update on the QIP will be provided to the Board by the CEO. The Head Start board representative will report out to the County-Wide Policy Council. • Assess proper inclusion of each fixed asset that is depreciating within the facility cost pool as of January 2019 onward and adjust allocation of depreciation as necessary. • Compute the reduction in depreciation allocated to Head Start on assets with Federal Interest from January 2019 to current and make appropriate adjustments to the cost allocation prior to close out of the 2019 grant. Update square footage rate computation to establish a unique rate for Head Start 0-5 spaces that incorporates this adjustment. • Perform a walk-thru of the 1900/1920 facility to verify the accuracy of the occupancy of the 1900/1920 buildings and note any areas where space utilization may be shared. Document and adjust any items noted. • Procure and contract with an independent, third party Certified Public Accounting (CPA) firm, who has no prior work history with Fresno EOC, to review the current facility cost allocation pool methodology for accuracy of allocations and to identify areas of enhancement. • Compute the Federal Interest generated with the 1900 Building A for evaluation as potential disallowed cost. • Review available financial training opportunities available on Uniform Guidance and Head Start regulations for Head Start financial staff based on restructuring of financial duties among staff. Determine if the pending Fiscal Initiative training at Region IX anticipated in May 2020 will align with these training needs. • External CPA firm to provide training and technical assistance to Finance Office personnel based on outcome of their agreed upon procedures.

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Description of Incident	Underlying/Root Causes	Actions taken to address this specific incident
Continued from prior page		<ul style="list-style-type: none">• Review the Accounting Policies and Procedure Manual - Section VIII Cost Allocation for needed additions and/or updates.• Review facility cost pool procedure step-by-step outline for the Fresno Executive Plaza facility cost pool allocation process for needed additions and/or updates.• External auditor will present recommendations to the Board of Commissioners.• Assess proper inclusion of each fixed asset that is depreciating within the facility cost pool for periods prior to January 2019. Compute estimate for potential disallowed costs.• Compute the reduction for depreciation allocated to Head Start on assets with Federal Interest prior to January 2019.• Discuss and negotiate with Region IX representatives any items for resolution based on the results of external auditor recommendations.• Obtain Board approval for any necessary updates to the Accounting Policies and Procedures Manual.• Obtain Board approval for final QIP status in December 31, 2020 Board meeting.

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Actions Taken to Strengthen Systems Program-wide

Key Element:	Accountability for funds, property, and other assets				
Intended Outcome:	Ensure adequate accountability is maintained within financial records				
Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Submit January 20, 2020 monitoring review letter and report received from HHS along with the initial draft of the QIP to Finance Committee meeting on February 13, 2020 and then to the Board meeting on February 26, 2020. Monthly status update on the QIP will be provided to the Board by the CEO. The Head Start board representative will report out to the County-Wide Policy Council.	Finance Committee on February 13, 2020; Board meeting on February 26, 2020 and forward.	Emilia Reyes and Rebecca Heinrichy	Committee meeting packet.	Committee meeting packets and meeting minutes.	On-going- Report and QIP provided via Finance Committee on February 13, 2020 with CEO update to Board on February 26, 2020. Updates continue.
Assess proper inclusion of each fixed asset that is depreciating within the facility cost pool as of January 2019 onward and adjust allocation of depreciation as necessary.	February 3, 2020 to February 28, 2020.	Rebecca Heinrichy, Darlene Trujillo, and Kristy Fung.	Fixed Asset and general ledger records.	Journal Entries and supporting documents	Complete. Any depreciation within the FEP facility cost pool for site specific improvements were removed.
Compute the reduction in depreciation allocated to Head Start on assets with Federal Interest from January 2019 to current and make appropriate adjustments to the cost allocation prior to close out of the 2019 grant. Update square footage rate computation to establish a unique rate for Head Start 0-5 spaces that incorporates this adjustment.	February 3, 2020 to February 28, 2020.	Rebecca Heinrichy and Darlene Trujillo,	Fixed Asset and SF-429 computation records	Journal Entry and supporting documents.	Adjustments have been computed and captured.

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Perform a walk-thru of the 1900/1920 facility to verify the accuracy of the occupancy of the 1900/1920 buildings and note any areas where space utilization may be shared. Assess and adjust any items noted.	February 11, 2020	Kathleen Shivaprasad, Kerry Wiley, Darlene Trujillo, Susan Shiomi, and Mary Xiong	Facility occupancy worksheet and observation checklist.	Observation checklist	Completed walk-through and adjusted square footage.
Procure and contract with an independent, third party Certified Public Accounting (CPA) firm, who has no prior work history with Fresno EOC, to review the current facility cost allocation pool methodology for accuracy of allocations and to identify areas of enhancement.	Week of March 2 nd . Week of July 7 th .	Emilia Reyes, Rebecca Heinrich, Jim Rodriguez, Arthur Montejano		Contract	<u>Update - Hudson, Henderson & Company completed their procedures and report. The Report was accepted by the Board of Commissioners on September 30.</u>
Compute the Federal Interest generated with the 1900 Building A for evaluation as potential disallowed cost.	March - September 2020	Rebecca Heinrich, Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	Supporting square footage occupancy worksheets.	Supporting computation worksheets.	The external auditors completed their procedures including a computation of Federal Interest and potential disallowed costs.
Present updated Federal Interest computations for 1900 Building A to the Board of Directors	<u>September 30, 2020</u>	Rebecca Heinrich, Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	External auditor's report and calculations	External auditor's report and calculations	<u>Update – The Board of Commissioners received the auditor's final report on September 30, 2020.</u>

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Review available financial training opportunities available on Uniform Guidance and Head Start regulations for Head Start financial staff based on restructuring of financial duties among staff, including the pending Fiscal Initiative training at Region IX anticipated in May 2020.	<u>April / May 2020 & September – October 2020</u>	Select Head Start financial staff and/or program leadership. Jim Rodriguez	Trainers to be determined	Training Agenda – CEO, Financial Officer, and Accounting Managers attended Fiscal Initiative training.	T&TA requested on March 4, 2020. Staff completed the OHS Region IX Fiscal Institute webinar series. CFO training being coordinated. <u>Update – Staff are participating in additional T&TA with the help of the Regional Network.</u>
External CPA firm to provide training and technical assistance to Finance Office personnel based on outcome of their agreed upon procedures.	<u>October 2020</u>	Applicable Finance Office personnel	External Auditor guidance	Sign-in sheets will be utilized to document those in attendance.	<u>Update - The external CPA firm will provide this training in October which better aligned with staff and Board of Commissioners availability.</u>
One member of the Board of Commissioners will participation in the training and technical assistance provided by the External CPA firm based on outcome of their agreed upon procedures	<u>October 2020</u>	At least one member of the Board of Commissioners including a member of the Finance Committee	External Auditor guidance	Sign-in sheets will be utilized to document those in attendance.	<u>Update - The Finance Committee extended the invitation to any Board member who is able to attend. The training will be recorded for those with schedule conflicts to view at a later date.</u>

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

<u>Implementation Activities</u>	<u>Timeline</u>	<u>Staff responsible</u>	<u>Resources/ TTA</u>	<u>Documentation</u>	<u>Status of Activities</u>
Review Accounting Policies and Procedure Manual - Section VIII Cost Allocation for needed additions and/or updates.	June 10, 2020; June 24, 2020	Rebecca Heinricy	External Auditor guidance	Board Agenda item and minutes	Complete – The Board of Directors approved proposed changes on June 24 th .
Review facility cost pool procedure step-by-step outline for the Fresno Executive Plaza facility cost pool allocation process for needed additions and/or updates.	<u>November 18, 2020</u>	Rebecca Heinricy and Darlene Trujillo	External Auditor guidance	Facility cost procedure	<u>Updated – Facility cost pool procedures will be updated after training from the external auditors.</u>
External auditor will present recommendations to the Board of Commissioners.	June 10, 2020 & <u>September 30, 2020</u>	External Auditor; Emilia Reyes	External Auditor guidance	Board Agenda item and minutes	<u>Update – The external auditors presented their findings and report to the Board of Commissioners on September 30, 2020. The Board accepted the report.</u>
Assess proper inclusion of each fixed asset that is depreciating within the facility cost pool for periods prior to January 2019. Compute estimate for potential disallowed costs.	<u>September 30, 2020</u>	Rebecca Heinricy and Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	Fixed Asset Module records	Fixed Asset records and general ledger.	<u>Update – The external auditor has produced a report which includes estimates for potential disallowed costs. This report was accepted by the Board of Commissioners on September 30.</u>

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

<u>Implementation Activities</u>	<u>Timeline</u>	<u>Staff responsible</u>	<u>Resources/ TTA</u>	<u>Documentation</u>	<u>Status of Activities</u>
Compute the reduction for depreciation allocated to Head Start on assets with Federal Interest prior to January 2019.	<u>September 30, 2020</u>	Rebecca Heinrich and Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	Fixed Asset records, general ledger, and Federal Interest computation.	Federal Interest computation worksheet and fixed asset records.	Update – The external auditor has computed an updated depreciation amount which excludes potential disallowed costs and resulting updated Federal Interest. <u>This report was accepted by the Board of Commissioners on September 30.</u>

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Implementation Activities	Timeline	Staff responsible	Resources/TTA	Documentation	Status of Activities
Discuss and negotiate with Region IX representatives any items for resolution based on the results of external auditor recommendations.	November 2020	Board Chair, Emilia Reyes, Rebecca Heinrich, Region IX representatives	Guidance from Region IX program and fiscal specialists.	Letters and supporting documents.	<u>Update – The Board of Commissioners directed staff to begin negotiations with Region IX to resolve any federal interest and potential disallowed costs.</u>
Obtain Board approval for any necessary updates to the Accounting Policies and Procedures Manual.	<u>November 18, 2020</u>	Board of Commissioners; Emilia Reyes	Board meeting packet	Policies and Procedures	Board approved updates to the Manual on June 24 th . Future approval will occur, as needed.
Obtain Board approval for final QIP status in November 18, 2020 Board meeting.	November 18, 2020	Board of Commissioners; Emilia Reyes	External auditor recommendations	SF-429	Scheduled

Summary of progress towards outcome:

Hudson, Henderson & Company completed their procedures including updated computations for potential disallowed costs as well as updated computations for federal interest. The report was accepted by the Board of Commissioners on September 30. The Board of Commissioners directed staff to begin negotiations with Region IX for the resolution of any federal interest and potential disallowed costs.

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Area of Deficiency

Description of Incident	Underlying/ Root Causes <i>Why do we think this happened?</i>	Actions taken to address this specific incident <i>What were some immediate actions taken?</i> <i>What did we do that specifically addressed this incident?</i>
<p>“The grantee did not accurately record a notice of federal interest and did not accurately report the amount of federal interest on the Real Property Status Report (SF-429) for the Fresno Executive Plaza (FEP) property located at 1900 and 1920 Mariposa Mall, Fresno, California.”</p>	<ul style="list-style-type: none"> • Methodology used for computing Federal Interest as reported SF-429 • Reliance on alternate supporting documents prior to 1999 due to unavailability of general ledger. • Space in 1900 Building A was occupied starting July 2003, which was prior to mortgage pay-off in June 2010, without receiving advance approval from HHS. • Role of CEO, Board, and Internal Audit in monitoring / oversight not clearly documented. 	<ul style="list-style-type: none"> • Procure and contract with an independent, third party Certified Public Accounting (CPA) firm, who has no prior work history with Fresno EOC, to review the current facility cost allocation pool methodology for accuracy of allocations and to identify areas of enhancement. • Weekly meetings with CEO, Financial Officer, and Head Start 0-5 Director will occur to review progress status with QIP • Submit January 20, 2020 monitoring review letter and report received from HHS along with the initial draft of the QIP to Finance Committee meeting on February 13, 2020 and then to the Board meeting on February 26, 2020. Monthly status update on the QIP will be provided to the Board by the CEO. The Head Start board representative will report out to the County-Wide Policy Council (CWPC). • Compute the Federal Interest generated with the 1900 Building A for evaluation as potential disallowed cost. • External CPA firm to provide training and technical assistance to Finance Office personnel based on outcome of their agreed upon procedures. • External auditor will present recommendations to the Board of Commissioners. • Compute the reduction for depreciation allocated to Head Start on assets with Federal Interest prior to January 2019 based on occupancy percentage and Federal Interest share. • Update computation of federal interest for the FEP facility incorporating recommendations from the external auditor. • Review allocation of interest, bond amortization, and mortgage principal across all occupants and their funding sources to ensure Federal Share and Non-Federal Share are accurately reported.

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Description of Incident	Underlying/Root Causes	Actions taken to address this specific incident
Continued from prior page		<ul style="list-style-type: none">• Update documentation of procedures used in the computation of the Federal Interest based on recommendations received from the external auditors.• Obtain Board approval for any necessary SF-429 revision and final QIP status in December 16, 2020 Board meeting.• Amend and file, if necessary, revised SF-429 report via Online Data Collection (OLDC) within GrantSolutions.gov based upon CEO and Board approval.

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Actions Taken to Strengthen Systems Program-wide

Key Element:	Reporting				
Intended Outcome:	Ensure reporting is completed accurately and timely				
Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Procure and contract with an independent, third party Certified Public Accounting (CPA) firm, who has no prior work history with Fresno EOC, to review the current facility cost allocation pool methodology for accuracy of allocations and to identify areas of enhancement.	Week of March 2 nd . Week of July 7 th .	Emilia Reyes, Rebecca Heinrichy, Jim Rodriguez, Arthur Montejano		Contract	Update – Hudson, Henderson & Company completed their procedures and presented a draft report to the Finance Committee.
Weekly meetings with CEO, CFO, Financial Officer, Head Start 0-5 Director, and Finance Manager – Special Projects will occur to review progress status with QIP	February 5, 2020 through December 31, 2020	Emilia Reyes, Rebecca Heinrichy, Kathleen Shivaprasad, Jim Rodriguez, Arthur Montejano	Quality Improvement Plan.	Sign-in sheets will be utilized to document those in attendance.	First meeting was held February 5, 2020. Meetings continue.
Submit January 20, 2020 monitoring review letter and report received from HHS along with the initial draft of the QIP to Finance Committee meeting on February 13, 2020 and then to the Board meeting on February 26, 2020. Monthly status update on the QIP will be provided to the Board by the CEO. The Head Start board representative will report out to the CWPC.	Finance Committee on February 13, 2020; Board meeting on February 26, 2020 and forward.	Emilia Reyes and Rebecca Heinrichy	Committee meeting packets.	Committee meeting packets and meeting minutes.	On-going- Report and QIP provided via Finance Committee on February 13, 2020 with CEO update to Board on February 26, 2020. Updates continue.

Program Improvement Plan

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Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Compute the Federal Interest generated with the 1900 Building A for evaluation as potential disallowed cost.	March – September 2020	Rebecca Heinrich, Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	Supporting square footage occupancy worksheets.	Supporting computation worksheets.	<u>The external auditors completed their procedures including a computation of Federal Interest and potential disallowed costs.</u>
Present updated Federal Interest computations for 1900 Building A to the Board of Directors	<u>September 30, 2020</u>	Rebecca Heinrich, Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	External auditor's report and calculations	External auditor's report and calculations	<u>Update – The Board of Commissioners received the auditor's final report which included federal interest computations on September 30, 2020.</u>
External CPA firm to provide training and technical assistance to Finance Office personnel based on outcome of their agreed upon procedures.	<u>October 2020</u>	Applicable Finance Office personnel	External Auditor guidance	Sign-in sheets will be utilized to document those in attendance.	<u>Update - The external CPA firm will provide this training in October which better aligned with staff and Board of Commissioners availability.</u>

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

<u>Implementation Activities</u>	<u>Timeline</u>	<u>Staff responsible</u>	<u>Resources/ TTA</u>	<u>Documentation</u>	<u>Status of Activities</u>
One member of the Board of Commissioners will participate in the training and technical assistance provided by the External CPA firm based on outcome of their agreed upon procedures	<u>October</u> 2020	At least one member of the Board of Commissioners including a member of the Finance Committee	External Auditor guidance	Sign-in sheets will be utilized to document those in attendance.	<u>Update - The Finance Committee invited any Board member who is able to attend. The training will be recorded for those with schedule conflicts to view.</u>
External auditor will present recommendations to the Board of Commissioners.	June 10, 2020 & <u>September 30, 2020</u>	External Auditor; Emilia Reyes	External Auditor guidance	Board Agenda item and minutes	<u>Update - The external auditors presented their findings and report to the Board of Commissioners on September 30, 2020. The Board accepted the report.</u>
Compute the reduction for depreciation allocated to Head Start on assets with Federal Interest prior to January 2019.	<u>September 30, 2020</u>	Rebecca Heinricy and Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	Fixed Asset records, general ledger, and Federal Interest computation.	Federal Interest computation worksheet and fixed asset records.	<u>Update - The external auditor has computed an updated depreciation amount excluding potential disallowed costs. Report was accepted by the Board September 30th.</u>

Program Improvement Plan

Updated October 2020

Finance Committee approval 2/13/2020; Board approval 2/26/2020; Region IX approval 2/24/2020

Implementation Activities	Timeline	Staff responsible	Resources/ TTA	Documentation	Status of Activities
Update computation of federal interest for the FEP facility incorporating recommendations from the external auditor.	<u>September 30, 2020</u>	Rebecca Heinricy and Darlene Trujillo, External Auditor, Jim Rodriguez, Arthur Montejano	External Auditor guidance	Federal Interest computation worksheet and supporting documents	Update – The external auditor has provided recommendations which will be incorporated after staff training is completed.
Review allocation of interest, bond amortization, and mortgage principal across all occupants and their funding sources to ensure Federal Share and Non-Federal Share are accurately reported.	June 17, 2020	Rebecca Heinricy, Darlene Trujillo, Susan Shiomi, Mary Xiong, Jim Rodriguez, External Auditor	Occupancy records, general ledger, and facility cost allocation rate history.	Facility cost pool allocation historical documents and general ledger.	This analysis has been prepared and further review and research into impact is on-going.
Update documentation of procedures used in the computation of the Federal Interest based on recommendations from the external auditors.	<u>November 18, 2020</u>	Rebecca Heinricy, External Auditor, Jim Rodriguez, Arthur Montejano	External Auditor guidance	Federal Interest / SF-429 Procedures	Update – Staff will incorporate recommendations after completion of training.
Obtain Board approval for any necessary SF-429 revision and final QIP status in November 18, 2020.	November 18, 2020	Board of Commissioners; Emilia Reyes, Jim Rodriguez	External auditor recommendations	SF-429	Updated – QIP will be approved and submitted timely within the new deadline.
Amend and file, if necessary, revised SF-429 report via Online Data Collection (OLDC) within GrantSolutions.gov based upon CEO and Board approval.	December 11, 2020	Emilia Reyes; Rebecca Heinricy; Darlene Trujillo; Jim Rodriguez	External auditor recommendations	SF-429	Updated – SF-429 will be approved and filed timely within the new deadline.

Summary of progress towards outcome:

The Board accepted HHC's report on September 30. Staff will incorporate the auditor's recommendations upon completion of training in October. Staff will also proceed to resolve the issue of disallowed costs and updated federal interest in accordance with the guidance provided by the Board of Commissioners.

FINANCE COMMITTEE MEETING

Date: October 22, 2020	Program: Finance
Agenda Item #: 8	Officer: Rebecca Heinricy
Subject: Non-Competitive Procurement	Officer: Jim Rodriguez

Background

The information presented below is intended to keep the Board apprised on any procurements made through a non-competitive procurement process.

In accordance with the Accounting Policies and Procedures Manual, Noncompetitive Procurements are “special purchasing circumstances, in which competitive bids are not obtained. Noncompetitive procurement (purchases and contracts) are only permissible in the following circumstances (2 CFR 200.320 [f]):

- An emergency exists that does not permit delay,
- Only one source of supply is available,
- If the awarding agency expressly authorizes noncompetitive proposals in response to a written request from the Agency,
- Or after solicitation of a number of sources, competition is determined to be inadequate.

The key requirement for the use of noncompetitive procurement is that the other methods of procurement are not feasible and one of the above circumstances exists.” Additionally, a report on the non-competitive procurement awards is to be made to the Agency’s Board of Commissioners.

Vendor	Purpose	Amount	Justification
Henry Schein	Health Services - Abbott ID Now Covid-19 Rapid kits is the approved Covid-19 rapid testing for the Harvest Project for Fresno County Department of Public Health	\$410,000 for 10,000 kits	Sole Source - Henry Schein is the designated distributor for the Abbott manufactures ID Now Covid-19 product in our region.

Vendor	Purpose	Amount	Justification
Great Kids	Head Start- Staff training and development to implement curricula "Growing Great Kids and Growing Families Curriculum" that are aligned with HS Early Learning Outcomes Framework (Ages Birth to Five) especially for the Home Visiting Program Option.	\$9,600	Sole Source - Great Kids is the sole manufacturer of the curricula "Growing Great Kids and Growing Families Curriculum".



FINANCE COMMITTEE MEETING

Date: October 22, 2020	Program: Finance
Agenda Item #: 9	Officer: Rebecca Heinricy
Subject: Health Insurance Report	Officer: Jim Rodriguez

Background

The information presented below is intended to keep the Board apprised on the financial status of the Agency's health insurance plan.

As of August 31, 2020, the health insurance reserve is at \$3.2 million, which covers approximately 3.6 months of average expenditures. To date, contributions from programs and employees for 2020 total \$7,746,062 while the Fund paid out \$7,316,088 in expenses. The health insurance report is included for reference.

Changes to the health insurance plan in 2018 through 2020 include:

- Effective January 2018: 10% increase in Employer and Employee premiums, increase in select co-pays, and a discount for completion of a wellness visit.
- Effective January 2019: 5% increases in Employer and Employee premiums, and increase the coverage of preventive dental procedures from 80% to 100%.
- Effective January 2020: 4% overall increase in Employer premiums and 22% overall increase in Employee premiums. Wellness plan now has the same annual deductible but will have a 25% discounted employee premium. The employee + child and employee + children tiers were consolidated.

The following presents a sample of the 2020 monthly health insurance premium tier rates. There are additional tiers depending on type of coverage selected.

	Agency	Employee (Discounted)	Total Premium
Employee Only	\$ 590	\$ 90	\$ 680
Family	\$ 1,220	\$ 210	\$ 1,430

FRESNO EOC
HEALTH INSURANCE FUND REPORT
 THROUGH AUGUST 31, 2020

	2020										2019		
	January	February	March	April	May	June	July	August	YTD totals Jan - Aug	Mo. Avg. Prev 12 mos	YTD totals Jan - Aug	Annual Jan - Dec	Annual Mo. Avg Jan - Dec
Beginning Fund Balance	2,754,344	2,787,832	3,259,086	3,478,571	3,148,975	3,456,596	3,628,264	3,256,765					
Income													
Agency Contributions	764,269	926,323	936,853	910,416	898,686	892,243	599,411	642,330	6,570,531	810,341	6,397,647	9,551,207	795,934
Additional Agency Contr.	0	0	0	0	0	0	0		0	8,767	170,532	266,968	22,247
Employee Contributions	169,247	254,529	172,963	171,034	85,018	80,986	78,805	162,949	1,175,531	146,577	1,050,473	1,633,863	136,155
Total Income	933,516	1,180,852	1,109,816	1,081,450	983,704	973,229	678,216	805,279	7,746,062	965,685	7,618,651	11,452,038	954,336
Expenses													
Health Claims Paid	522,608	294,706	439,030	937,674	284,680	500,940	601,294	496,407	4,077,339	516,974	5,084,616	7,210,969	600,914
Dental Claims Paid	40,011	64,322	54,514	47,659	23,110	16,495	75,113	56,725	377,949	50,813	472,584	704,388	58,699
Prescriptions Paid	199,983	169,145	217,113	247,094	191,765	100,191	193,702	146,273	1,465,266	206,311	1,545,139	2,555,607	212,967
Vision Claims Paid	10,011	11,476	7,284	5,770	4,032	6,968	8,980	8,213	62,734	7,908	83,142	115,300	9,608
Stop Loss Premiums	112,415	113,050	114,712	115,206	114,710	114,673	113,965	113,683	912,414	110,397	833,398	1,245,746	103,812
Stop Loss Claims	(41,994)	0	0	0	0	0	0	0	(41,994)	(61,419)	(251,609)	(885,228)	(73,769)
Life Insurance Premiums	14,653	14,707	14,787	14,751	14,769	14,563	14,479	14,231	116,940	14,571	116,055	173,967	14,497
Pinnacle	14,626	14,610	15,207	15,224	14,901	14,867	14,802	14,769	119,006	14,674	114,237	171,324	14,277
Blue Cross	15,155	15,156	15,715	15,671	15,599	15,564	15,492	15,474	123,826	15,255	118,126	177,354	14,780
Benefits Consultant	7,722	7,722	7,722	7,721	7,749	7,750	7,750	7,768	61,904	9,464	103,333	155,000	12,917
Employee Assist. Program	1,876	1,877	1,876	1,877	1,876	1,877	1,877	1,876	15,012	1,877	15,005	22,511	1,876
Preferred Chiropractors	783	783	787	787	784	782	778	778	6,262	692	4,098	6,139	512
Other Expenses	2,179	2,044	1,584	1,613	2,108	1,671	1,483	1,528	14,210	1,846	17,963	25,900	2,158
ACA Fees	0	0	0	0	0	5,220	0	0	5,220	435	20,807	20,807	1,734
Total Expenses	900,028	709,598	890,331	1,411,047	676,083	801,561	1,049,715	877,725	7,316,088	889,797	8,276,895	11,699,785	974,982
Current Fund Activity (net)	33,488	471,254	219,485	(329,597)	307,621	171,668	(371,499)	(72,446)	429,975	75,888	(658,243)	(247,747)	(20,646)
Ending Fund Balance	2,787,832	3,259,086	3,478,571	3,148,975	3,456,596	3,628,264	3,256,765	3,184,319	3,184,319				
Enrollment													
Employee only-Traditional	349	347	338	333	330	326	333	326		334		314	
High-Deduct	44	40	40	42	43	44	40	45		43		23	
Family coverage-Traditional	448	452	465	469	468	469	468	464		462		502	
High-Deduct	29	31	31	31	30	30	30	29		30		11	
Dental coverage only	39	38	35	35	37	37	37	36		36		41	
Temp/On Call Plan	0	0	0	0	0	0	0	0		0		1	
Total employees enrolled	909	908	909	910	908	906	908	900		905		893	
Total dependants covered													
Average contributions per employee	1,027	1,300	1,221	1,188	1,083	1,074	747	895		1,067		1,069	
Average expenses per employee	990	781	979	1,551	745	885	1,156	975		983		1,092	

Estimated # months funded: 3.6



FINANCE COMMITTEE MEETING

Date: October 22, 2020	Program: Sanctuary and Support Services
Agenda Item #: 10	Director: Misty Gattie-Blanco
Subject: Variance Reports	Officer: Michelle Tutunjian

Background

The information presented below is intended to keep the Board apprised on the fiscal status of selected program(s) within the Agency that are routinely shared with Program Directors and Executive staff.

The prepared financial analysis reports and/or requested updates for the program(s) listed below are included for informational purposes.

- Sanctuary and Support Services:
 - Central Valley Against Human Trafficking
 - Housing
 - LGBTQ+
 - Shelters

FINANCE OFFICE INTEROFFICE MEMO

DATE: OCTOBER 5, 2020
TO: SARAH JOHNSTON, MISTY GATTIE-BLANCO
CC: EMILIA REYES, MICHELLE TUTUNJIAN, JIM RODRIGUEZ, SUSAN SHIOMI
FROM: REBECCA HEINRICY, KRISTY FUNG
SUBJECT: CVAHT VARIANCE REPORT – AUGUST 2020

Central Valley Against Human Trafficking (CalOES - HTVAP) (80379):

Revenue: The grant award is from California Office of Emergency Services (CalOES) HTVAP, and the grant term is from April 1, 2020 to March 31, 2021. Total amount of the grant is \$476,190.

Expenses: YTD expenses are \$156,114 or 33% of budget. The project period is 42% complete.

Observations: Overall, this project is operating below the budget for most line items. However, full utilization of funding is anticipated.

OVC 2018 Comprehensive Services for Victims of All Forms of Human Trafficking (OVC) (80378):

Revenue: The Grant award is from the Office for Victims of Crime and the grant term is from October 1, 2018 to September 30, 2021 (36 months). The total grant award is \$774,999. This federal funding is supporting the increased need for comprehensive services for victims of human trafficking.

Expenses: Expenses are \$369,642, or 48% of budget. The project period is 64% complete.

Observations: This project is currently operating under budget due to a delayed start in 2018. Following grant approval at the end of November 2018, employees began work in January 2019. Funds are expected to be fully utilized by the end of the grant term in 2021.

OVC Comprehensive Services for Minor Victims of Human Trafficking (OVC) (80388):

Revenue: The Grant award is from the Office for Victims of Crime and the grant term is from October 1, 2019 to September 30, 2022 (36 months). The total grant award is \$449,998.

Expenses: Expenses are \$37,384, or 7% of budget. The project period is 31% complete.

Observations: While currently operating under budget, funds are expected to be fully utilized by the end of the grant term in 2022.

National Human Trafficking Victim Assistance Program (NHTVAP) (80375):

Revenue: Revenue of \$149,425 was earned during the grant term was September 30, 2016 to September 29, 2018. Fresno EOC was a service provider sub-applicant for NHTVAP with U.S. Committee for Refugees and Immigrants (USCRI) for comprehensive case management services for NHTVAP providers.

Expenses: Expenses are \$148,082, or 99% of revenue received to date.

Observations: Funding for this project was reimbursed based on monthly clients' expenses and provided a set reimbursement rate per client served for associated administrative costs. There is approximately \$1,302 remaining available for future project needs.

Human Trafficking Donation (80370):

Revenue: Revenue received is from donations as well as from the Central Valley Annual Conference on Human Trafficking fees. Year to date funding, including funds carried over from prior years, is \$77,084.

Expenses: Expenses are \$35,107.

Observations: Human Trafficking donation fund is for utilization within the Human Trafficking project and is primarily utilized when there is a gap in funding for either client or project needs. Current funds available are \$41,977. Funds will also be used for the upcoming 2021 conference.

Slave to Nothing (80380):

Revenue: Slave 2 Nothing contributed \$30,000 in 2019.

Expenses: YTD expenses are \$15,483 with \$14,517 remaining to be spent on future allowable project costs.

Slave to Nothing 2020 (80382):

Revenue: Slave 2 Nothing contributed \$30,000 in 2020.

Expenses: YTD expenses are \$2,756 with \$27,244 remaining to be spent on future allowable project costs.

Human Trafficking Rise Up (80381):

Revenue: Public Health Institute contributed \$20,000 in August 2019.

Expenses: YTD expenses are \$5,573 with \$14,427 remaining to be spent on future allowable project costs.

Fresno Economic Opportunities Commission
Program: Central Valley Against Human Trafficking (CVAHT)
Contract Term: 4/1/2020 thru 3/31/2021
CalOES - HTVAP FUNDING - 80376

Monthly report as of : August-20 % Budget 42%				
Budget Category	Full Budget 4/1/20 - 3/31/21	YTD Actual Apr. 20 - Aug. 20	Total Budget Balance as of 8/1/2020	% Spent August-20
REVENUES:				
4105 CalOES - HTVAP	476,190	156,114	320,076	33%
TOTAL	\$ 476,190	\$ 156,114	\$ 320,076	33%
SALARIES & FRINGES:				
Salaries	164,547	55,959	108,588	34%
Fringe/Benefits	67,542	21,772	45,770	32%
TOTAL	\$ 232,089	\$ 77,731	\$ 154,358	33%
OPERATING EXPENSES				
5792, Training/Conferences	2,301	125	2,176	5%
5315, Vehicle Maint/Fuel/Gas	3,000	103	2,897	3%
5330, Mileage reimb.	954	-	954	0%
5605, Insurance	2,100	755	1,345	36%
5435, Lease copiers/Software	1,080	298	782	28%
5535, Office Supplies	2,400	-	2,400	0%
5240, Facility Rental	10,971	4,893	6,078	45%
5570, Telephones/Mobile/Internets	1,800	534	1,266	30%
5555, Printing/Advertising	2,000	-	2,000	0%
5160 Audit	571	187	384	33%
TOTAL	\$ 27,177	\$ 6,895	\$ 20,282	25%
CONTRACTED SERVICES:				
Alliance Against Family Violence & Sexual				
5125 Assault (Kern)	31,300	11,704	19,596	37%
5125 Alliance for Community Transformations.	31,300	4,531	26,769	14%
5125 Family Services of Tulare County	31,300	12,702	18,598	41%
5125 Centro La Familia Advocacy Services, Inc.	31,300	6,775	24,525	22%
5125 Breaking the Chains	31,300	13,146	18,154	42%
TOTAL	\$ 156,500	\$ 48,858	\$ 107,642	31%
PROGRAM COSTS:				
5930 24 Hrs. Crisis Hotline	900	187	713	21%
5736, Emergency Shelter, Hotel Voucher/Clothing	9,200	8,981	219	98%
5722, Emergency Food	6,000	1,579	4,421	26%
5196, Counseling	400	-	400	0%
5126 Survivor Stipend	1,200	-	1,200	0%
5815, Transportation	2,000	-	2,000	0%
5806, Emergency Financial Assistance	9,739	1,009	8,730	10%
TOTAL	\$ 29,439	\$ 11,756	\$ 17,683	40%
INDIRECT COSTS:				
5144 Indirect Costs - 7.50%	30,985	10,874	20,111	35%
TOTAL	\$ 30,985	\$ 10,874	\$ 20,111	35%
TOTAL COSTS	\$ 476,190	\$ 156,114	\$ 320,076	33%

Fresno Economic Opportunities Commission Program: Central Valley Against Human Trafficking (CVAHT) Contract Term: 10/1/2018 thru 09/30/2021 (36 months) OVC - DOJ FUNDING - 80378				
Monthly report as of : August-20 % Budget 64%				
Budget Category	Full Budget 10/1/18 - 9/30/21	YTD Actual Oct. 18 - Aug. 20	Total Budget Balance as of 8/31/2020	% Spent August-20
REVENUES:				
4105 OVC - DOJ	774,999	369,642	405,357	48%
TOTAL	\$ 774,999	\$ 369,642	\$ 405,357	48%
SALARIES & FRINGES:				
Salaries	266,550	147,693	118,857	55%
Fringe/Benefits	117,730	48,590	69,140	41%
TOTAL	\$ 384,280	\$ 196,283	\$ 187,997	51%
OPERATING EXPENSES				
5340 Travel Expense	13,256	4,502	8,754	34%
5315, Vehicle Maint/Fuel/Gas	7,902	2,134	5,768	27%
5535, Office Supplies	4,800	788	4,012	16%
5520, Computer Supplies	2,000	1,990	10	100%
5605, Insurance	7,398	1,829	5,569	25%
5435 Lease copiers	1,485	706	779	48%
5240 Facility Rental	21,600	12,600	9,000	58%
5537 Office Furniture	650	447	203	69%
5570, Telephones/Mobile/Internets	6,275	1,311	4,964	21%
5790 Staff Clearance	273	273	-	100%
5555, Printing/Advertising	2,400	132	2,268	6%
5160 Audit	930	443	487	48%
5522 Victim Service tracking software	3,168	1,584	1,584	50%
TOTAL	\$ 72,137	\$ 28,739	\$ 41,814	40%
CONTRACTED SERVICES:				
5125 Fresno Pacific University	46,500	21,227	25,273	46%
5125 Centro La Familia Advocacy Services, Inc.	135,000	62,789	72,211	47%
5170 Consulting - Melissa Gomez	3,500	1,637	1,863	47%
TOTAL	\$ 185,000	\$ 85,653	\$ 99,347	46%
Training & Outreach				
5708 Annual Human Trafficking Conference	5,500	-	5,500	0%
Annual Case Worker Training/Staff Training				
5792 (Freedom Network USA Training)	10,499	7,523	2,976	72%
5126 Survivor/Training Stipends	7,500	-	7,500	0%
5737 Outreach Activity Incentive Items	7,500	-	7,500	0%
TOTAL	\$ 30,999	\$ 7,523	\$ 23,476	24%
PROGRAM COSTS:				
5930 24 Hrs. Crisis Hotline	2,100	955	1,145	45%
5736 Emergency Shelter, Hotel Voucher	19,200	19,015	185	99%
5776, Clothing and Hygiene Products	8,303	3,055	5,248	37%
5722, Emergency Food	10,000	2,952	7,048	30%
5815, Transportation/Phone Replacement Assistance	7,085	2,022	5,063	29%
5825 Interpreter/Translator Services	2,000	-	2,000	0%
5806 Identification/Document Replacement	3,000	327	2,673	11%
5800 Life Skills Classes/Survivor Groups	6,000	-	6,000	0%
TOTAL	\$ 57,688	\$ 28,326	\$ 29,362	49%
INDIRECT COSTS:				
5144 Indirect Costs - 7.50%	44,895	23,118	21,777	51%
TOTAL	\$ 44,895	\$ 23,118	\$ 21,777	51%
TOTAL COSTS	\$ 774,999	\$ 369,642	\$ 405,357	48%

Fresno Economic Opportunities Commission
Program: Central Valley Against Human Trafficking (CVAHT)
Contract Term: 10/1/2019 thru 09/30/2022 (36 months)
OVC Minors- DOJ FUNDING - 80388

Monthly report as of : August-20 % Budget 31%				
Budget Category	Full Budget 10/1/19 - 9/30/22	YTD Actual Oct. 19 - Aug. 20	Total Budget Balance as of 8/31/2020	% Spent August-20
REVENUES:				
4105 OVC - DOJ	499,998	37,384	462,614	7%
TOTAL	\$ 499,998	\$ 37,384	\$ 462,614	7%
SALARIES & FRINGES:				
Salaries	176,684	13,841	162,843	8%
Fringe/Benefits	75,864	3,554	72,310	5%
TOTAL	\$ 252,548	\$ 17,395	\$ 235,153	7%
OPERATING EXPENSES				
5340 Travel Expense	3,314	1,052	2,262	32%
5315, Vehicle Maint/Fuel/Gas	5,939	3	5,936	0%
5535, Office Supplies	2,580	121	2,459	5%
5520, Computer Supplies	1,300	1,062	238	82%
5605, Insurance	2,880	53	2,827	2%
5435 Lease copiers	1,440	-	1,440	0%
5240 Facility Rental	5,994	500	5,494	8%
5537 Office Furniture	3,000	339	2,661	11%
5570, Telephones/Mobile/Internets	2,615	9	2,606	0%
5790 Staff Clearance	96	91	5	95%
5555, Printing/Advertising	3,000	-	3,000	0%
5160 Audit	600	45	555	8%
TOTAL	\$ 32,758	\$ 3,275	\$ 29,483	10%
CONTRACTED SERVICES:				
5125 Family First Counseling	14,000	-	14,000	0%
5125 Breaking The Chains	60,000	11,377	48,623	19%
5170 Family Healing Center	30,000	1,650	28,350	6%
TOTAL	\$ 104,000	\$ 13,027	\$ 90,973	13%
Training & Outreach				
5792 Staff Training	5,750	881	4,869	15%
TOTAL	\$ 5,750	\$ 881	\$ 4,869	15%
PROGRAM COSTS:				
5930 24 Hrs. Crisis Hotline	1,800	90	1,710	5%
5736 Sanctuary Youth Shelter Beds	45,000	-	45,000	0%
5776, Clothing and Hygiene Products	3,834	104	3,730	3%
5722, Emergency Food	4,105	-	4,105	0%
5815, Transportation	7,000	-	7,000	0%
5825 Interpreter/Translator Services	800	-	800	0%
5806 Identification/Document Replacement	1,500	8	1,492	1%
5800 Life Skills Classes/Survivor Groups	8,809	-	8,809	0%
TOTAL	\$ 72,848	\$ 202	\$ 72,646	0%
INDIRECT COSTS:				
5144 Indirect Costs - 7.50%	32,094	2,604	29,490	8%
TOTAL	\$ 32,094	\$ 2,604	\$ 29,490	8%
TOTAL COSTS	\$ 499,998	\$ 37,384	\$ 462,614	7%

Fresno County Economic Opportunities Commission Program: National Human Trafficking Victim Assistance Program Contract Term: 09/30/2016 thru 12/31/2018 Project - 80375		
Monthly report as of : August-20		
Budget Category	Original Budget	YTD Actual
	9/30/16 - 12/31/2018	Oct. 16 - Aug. 20
REVENUES:		
Sub-Contract NHTVAP - Client Exp	72,361	72,361
Sub-Contract NHTVAP - Admin Inc.	77,064	77,064
TOTAL	\$ 149,425	\$ 149,425
SALARIES & FRINGE:		
Salaries	34,090	34,090
Fringe/Benefits	12,069	12,069
TOTAL	\$ 46,159	\$ 46,159
Program Costs		
5240 Facility Rental	27,074	27,074
5315, Mileage/Fuel	475	475
5515 Bottle Water	10	10
5620 Insurance	458	458
5792 Staff Training	130	130
5930 Gift Card Fees	80	80
5535, Office Supplies / Postage	723	723
TOTAL	\$ 28,950	\$ 28,950
Client Expenses		
5706, Transportation	2,484	2,484
5722 Emergency Meals	20,056	20,056
5776, Personal Client Supplies/Medical	18,635	18,635
5736 Motel/Hotel Voucher	18,148	18,148
5570, Communications	4,440	4,440
5270 Utilities	3,238	3,238
TOTAL	\$ 67,001	\$ 67,001
ADMIN & AUDIT:		
5160 Audit	95	95
5144 Indirect Costs -7.50%	5,918	5,918
TOTAL	\$ 6,013	\$ 6,013
GRANT TOTAL COSTS	\$ 148,123	\$ 148,123
Remaining Funds Available: \$ 1,302		

Fresno County Economic Opportunities Commission**Program: Human Trafficking Donation****Contract Term:****Project - 80370****Monthly report as of : August-20**

Budget Category		Original Budget Jan. 19 - Dec. 20	YTD Actual Jan. 19 - Aug. 20
REVENUES:			
Fundraising Income HT Conf.		76,246	76,246
Donations		9,796	9,796
TOTAL		\$ 86,042	\$ 86,042
Operating			
5126	Stipends	2,500	2,500
5335	Travel	163	163
5722/5724	Food/Snacks	1,446	1,446
5737	Outreach	3,568	3,568
5806	Supportive Costs	622	622
5708	Conference Fees	26,070	26,070
5560	Supplies - other	151	151
5764	Program Supplies - Arts & Crafts	34	34
5570, 5571	Telephone	157	157
5522, 5512	Software Licenses	125	125
5405	Depreciation Expense	4,875	4,875
5792	Staff Training	424	424
5535	Office Supplies	942	942
5790	Staff Screening	182	182
TOTAL		\$ 41,259	\$ 41,259
OVER/UNDER		\$ 41,259	\$ 41,259
Remaining Funds Available:		\$	44,783

Fresno County Economic Opportunities Commission**Program: Slave 2 Nothing****Contract Term: 05/01/2019 until expended****Project - 80380**

Monthly report as of : August-20 % Budget				
Budget Category	Original Budget 5/1/19 -no end	YTD Actual May 19 - Aug. 20	Balance as of August-20	% Spent August-20
REVENUE:				
Slave 2 Nothing	30,000	30,000	-	100%
TOTAL	\$ 30,000	\$ 30,000	\$ -	100%
CONTRACTED SERVICES:				
5125 Family Healing Center	15,000	4,550	10,450	30%
TOTAL	\$ 15,000	\$ 4,550	\$ 10,450	100%
Client Expenses				
5706, 5 Transportation	3,176	2,472	704	78%
5326 Rental Vehicle	8,700	7,415	1,285	85%
5722 Food	1,000	-	1,000	0%
TOTAL	\$ 12,876	\$ 9,887	\$ 2,989	130%
ADMIN & AUDIT:				
5160 Audit	33	17	16	52%
5144 Indirect Costs -7.50%	2,091	1,029	1,062	49%
TOTAL	\$ 2,124	\$ 1,046	\$ 1,078	100%
GRANT TOTAL COSTS	\$ 30,000	\$ 15,483	\$ 14,517	52%

Fresno County Economic Opportunities Commission**Program: Slave 2 Nothing 2020****Contract Term: 05/01/2020 until expended****Project - 80382****Monthly report as of : August-20**

Budget Category	Original Budget 5/1/20 -no end date	YTD Actual May 20 - Aug. 20	Balance as of August-20	% Spent August-20
REVENUES:				
Slave 2 Nothing	30,000	30,000	-	100%
TOTAL	\$ 30,000	\$ 30,000	\$ -	100%
Personnel				
Salaries	5,648	391	5,257	7%
Benefits	2,313	97	2,216	4%
TOTAL	\$ 7,961	\$ 488	\$ 7,473	6%
Program Costs				
5240 Apartment Rental (Safte House)	11,760	1,658	10,102	14%
5270 PG&E	1,200		1,200	0%
5570 Phone & Internet for Security Camera	1,680		1,680	0%
5927 Security Camera and Installation	1,200		1,200	0%
5770 Furnitures	2,000	415	1,585	21%
5722 Food	900		900	0%
5776 Household and Client Supplies	1,175		1,175	0%
TOTAL	\$ 19,915	\$ 2,073	\$ 17,842	10%
ADMIN & AUDIT:				
5160 Audit	33	3	30	9%
5144 Indirect Costs -7.50%	2,091	192	1,899	9%
TOTAL	\$ 2,124	\$ 195	\$ 1,929	9%
GRANT TOTAL COSTS	\$ 30,000	\$ 2,756	\$ 27,244	9%

Fresno County Economic Opportunities Commission**Program: HT Rise Up****Contract Term: 08/15/2019 thru 12/31/20****Project - 80381**

Monthly report as of : 8/31/2020 % Budget 75%				
Budget Category	Original Budget 8/15/19 - 12/31/20	YTD Actual Aug 19 - Aug. 20	Balance as of 8/31/2020	% Spent 8/31/2020
REVENUES:				
Public Health Institute	20,000	20,000	-	100%
TOTAL	\$ 20,000	\$ 20,000	\$ -	100%
SALARIES & FRINGES:				
Salaries	4,992	3,149	1,843	63%
Fringe/Benefits	738	669	69	91%
TOTAL	\$ 5,730	\$ 3,818	\$ 1,912	67%
Program Costs				
5335, Travel	2,854	1,127	1,727	39%
Stipends	1,000	-	1,000	0%
Printing	2,000	-	2,000	0%
Meeting	7,000	233	6,767	3%
TOTAL	\$ 12,854	\$ 1,360	\$ 11,494	945%
ADMIN & AUDIT:				
5160 Audit	22	6	16	27%
5144 Indirect Costs -7.50%	1,394	389	1,005	28%
TOTAL	\$ 1,416	\$ 395	\$ 1,021	28%
GRANT TOTAL COSTS	\$ 20,000	\$ 5,573	\$ 14,427	28%

FINANCE OFFICE INTEROFFICE MEMO

DATE: OCTOBER 5, 2020
TO: MISTY GATTIE-BLANCO, CHRYSTAL STREETS
CC: EMILIA REYES, MICHELLE TUTUNJIAN, JIM RODRIGUEZ, SUSAN SHIOMI
FROM: REBECCA HEINRICY, KRISTY FUNG
SUBJECT: SANCTUARY HOUSING PROGRAM FINANCIAL ANALYSIS – AUGUST 2020

Hearth: 81815, 81810, 81816

Funder: U.S. Department of Housing and Urban Development

Funding Period: October 2019 – September 2020

Revenue: The grant award is for \$280,322. A 25% match for Supportive Services, Rental Assistance, and Administration is required.

Source of Match: Personnel time from the Program Director and Homeless Services Manager, interns providing case management services, and the differential between the fair market rental rate and the rate actual charged for housing.

Expenses: YTD Expenses are \$242,939, or 87% of the budget. Funding period is 92% complete.

OBSERVATIONS: Overall, line items are operating near budget. Agency line items can fluctuate based on need of clients and project and is not restricted by funder. Due to the Fair Market Rate and client's rent portion, Rental Assistance is often underspent, therefore, the project does assist additional families when appropriate. Elimination of an allocated Housing Specialist position resulted in personnel cost savings

Hearth Other: 81825, 81824

Funding Period: October 2019 – September 2020

Revenue and Expenses: YTD revenue and expense is \$760. Funding period is 92% complete.

Project Homestead: 81865, 81860, 81866

Funder: U.S. Department of Housing and Urban Development

Funding Period: October 2019 – September 2020

Revenue: The grant award is for \$260,976. A 25% match for Supportive Services, Rental Assistance, and Administration is required.

Source of Match: Personnel time from the Program Director and Homeless Services Manager, interns providing case management services, and the differential between the fair market rental rate and the rate actual charged for housing.

Expenses: YTD Expenses are \$216,217 or 83% of the budget. Funding period is 92% complete.

OBSERVATIONS: On a consolidated basis, these projects are operating just below budget. Agency line items can fluctuate based on need of clients and program and is not restricted by funder. Due to the Fair Market Rate and client's rent portion, Rental Assistance is often underspent, therefore, the program does assist additional families when appropriate. Elimination of an allocated Housing Specialist position resulted in personnel cost savings

Home Plate: 81835, 81830, 81836

Funder: U.S. Department of Housing and Urban Development

Funding Period: September 2019 – August 2020

Revenue: The grant award is for \$344,126. A 25% match for Supportive Services, Rental Assistance, and Administration is required.

Source of Match: California Governor's Office of Emergency Services (CalOES) funds for outreach and additional services provided by Fresno Housing Authority (housing partner).

Expenses: YTD Expenses are \$210,518 or 61% of the revenue budget. Funding period is complete.

OBSERVATIONS: Rental assistance for Home Plate is impacted by the Coordinated Entry system which is utilized for clients to be enrolled for rental assistance. With the Coordinated Entry system, clients have to be matched to the appropriate housing option(s) and then they choose under which housing project they want to apply. Also contributing is that often Home Plate clients project have delays in receiving housing due to rental barriers (i.e. eviction history, criminal background) despite the staff's efforts. When this occurs, staff works with the clients to identify other housing resources.

Hero Team 2: 81845, 81846

Funder: U.S. Department of Housing and Urban Development

Funding Period: September 2019 – August 2020

Revenue: The grant award is for \$525,000. A 25% match for Supportive Services and Administration is required.

Source of Match: Outreach activities performed with other funding streams to identify potential clients.

Expenses: YTD Expenses are \$342,688 or 65% of budget. Funding period is complete.

OBSERVATIONS: Supportive Services operated under budgeted level due primarily to personnel savings.

Project Phoenix - Permanent Housing: 81715, 81720, 81721, 81716

Funder: U.S. Department of Housing and Urban Development

Funding Period: 9/1/19 – 8/31/20

Revenue: The grant award is for \$396,523. A 25% match is required for Supportive Services, Operations, and Leasing/Administration.

Source of Match: The source of the cash match includes program income (client's rent portion), the differential between the fair market rental rate and the rate actual charged for housing, and an intern providing case management services.

Expenses: YTD Expenses are \$329,263 or 83% of the budget. Funding period is complete.

OBSERVATIONS: The Operations component of this project operated below budgeted levels. Allocation of a staff position between this project and project Rise generated personnel cost savings.

Project Phoenix Rent / Donations: 81725, 81824

Funding Period: 9/1/19 – 8/31/20

Revenue: Program Income from client's share of rent is \$24,667. As these amounts are utilized for allowable expenditures within the program, then they are eligible to be applied towards the match requirement to fund allowable expenses.

Expenses: Expenses to date are \$646.

OBSERVATIONS: Client rent cannot exceed 30% of eligible income per HUD guidelines.

Project Rise: 81880-81883

Funder: U.S. Department of Housing and Urban Development

Funding Period: November 2019 – October 2020

Revenue: The grant award is for \$306,142. A 25% match is required.

Source of Match: Differential between the fair market rental rate and the rate actual charged for housing and other related program funding which is leveraged.

Expenses: YTD Expenses are \$90,500 or 30% of budget. Funding period is 83% complete.

OBSERVATIONS: This is a new project which started last November so expenditures were delayed as the program was being implemented just prior to COVID-19.

Bridge to Home 1: 81350-81356

Funder: U.S. Department of Housing and Urban Development

Funding Period: October 2019 – September 2020

Revenue: The grant award is for \$465,677. A 25% match is required.

Source of Match: Partner (Turning Point of Central California) provides matching funds. Match is also obtained through outreach efforts funded in other programs to help identify potential clients.

Expenses: YTD Expenses are \$184,357 or 40% of budget. Funding period is 92% complete.

OBSERVATIONS: This project is not being renewed for another cycle of funding so vacant positions near the end of the grant term are not being filled. Rental assistance is lower than budget as clients may opt to stay within our housing partner's shelter or go into a rental unit. Clients in this grant cycle primarily opted to stay within the shelter which did not utilize the rental assistance funding.

Bridge to Home 2: 81360-81366

Funder: U.S. Department of Housing and Urban Development

Funding Period: October 2019 – September 2020

Revenue: The grant award is for \$116,747. A 25% match is required.

Source of Match: Partner (Turning Point of Central California) provides matching funds. Match is also obtained through outreach efforts funded in other programs to help identify potential clients.

Expenses: YTD Expenses are \$43,568 or 37% of budget. Funding period is 92% complete.

OBSERVATIONS: This project is not being renewed for another cycle of funding so vacant positions near the end of the grant term are not being filled. Rental assistance was not utilized as clients may opt to stay within our housing partner's shelter or go into a rental unit. Clients in this grant cycle opted to stay within the shelter which did not utilize the rental assistance funding.

Fresno Economic Opportunities Commission
Program: PROJECT HEARTH
Oct. 2019 - Sept. 2020
HUD - 81815 - SUPPORTIVE SERVICES
25% MATCH REQUIRED
HUD - 81810 - RENTAL ASSISTANCE
HUD - 81816 - ADMIN

Monthly report as of : August-20 Budget 92%				
Budget Category	Original Budget Oct. 19 - Sept. 20	YTD Actual Oct. 19 - Aug. 20	Balance as of August-20	% Spent as of August-20
REVENUES:				
HUD -Project Hearth - SUPPORTIVE SERVICE	81,765	65,405	16,360	80%
HUD -Project Hearth - RENTAL ASSISTANCE	174,520	157,126	17,394	90%
HUD -Project Hearth - ADMIN SERVICES	24,037	20,408	3,629	85%
TOTAL	\$ 280,322	\$ 242,939	\$ 37,383	87%
SUPPORTIVE SERVICES PERSONNEL:				
Case Management/Housing Specialist	48,754	42,252	6,502	87%
TOTAL	\$ 48,754	\$ 42,252	\$ 6,502	87%
PROGRAM SUPPORTIVE COSTS:				
5125 Housing Authority	7,115	2,942	4,173	41%
5930 California Property Inspection Services	2,000	1,600	400	80%
Fuel/Mileage	1,600	678	922	42%
5270 Utility Deposits	705	-	705	0%
Telephone	960	586	374	61%
Office Supplies	1,810	996	814	55%
5240 Office Rental	3,150	2,863	287	91%
5705 Bus Pass	6,512	6,128	384	94%
5620 Insurance	1,364	998	366	73%
Food	800	496	304	62%
Household Supplies / Supportive Cost	1,742	1,732	10	99%
5135 Moving Cost	100	100	-	100%
TOTAL	\$ 27,858	\$ 19,119	\$ 8,739	69%
INDIRECT COSTS:				
5144 Indirect Costs - 7.50%	5,153	4,034	1,119	78%
TOTAL	\$ 5,153	\$ 4,034	\$ 1,119	78%
TOTAL SUPPORTIVE SERVICES COSTS	\$ 81,765	\$ 65,405	\$ 15,241	80%
CONTRACTED SERVICES:				
5240 Rental Assistance	174,520	157,126	17,394	90%
TOTAL	\$ 174,520	\$ 157,126	\$ 17,394	90%
TOTAL COSTS	\$ 174,520	\$ 157,126	\$ 17,394	90%
ADMIN PROGRAM COSTS:				
Admin Salaries & Benefits	21,110	18,855	2,255	89%
Staff Training/screening	100	55	45	55%
5255 Repair / Maintenance	100	-	100	0%
Mileage/Travel	900	-	900	0%
Telephone	150	74	76	49%
TOTAL	\$ 22,360	\$ 18,984	\$ 3,376	85%
CONTRACTED SERVICES:				
5144 Administration @ 7.5%	1,677	1,424	253	85%
TOTAL	\$ 1,677	\$ 1,424	\$ 253	85%
TOTAL COSTS	\$ 24,037	\$ 20,408	\$ 3,629	85%
TOTAL	\$ 280,322	\$ 242,939	\$ 36,264	87%

Fresno Economic Opportunities Commission**Program: Project Hearth - Other****Oct. 2019 - Sept. 2020****Project Hearth Other - 81825 / 81824**

Monthly report as of : August-20 Budget 92%				
Budget Category	Original Budget Oct. 19 - Sept. 20	YTD Actual Oct. 19 - Aug. 20	Balance as of August-20	% Spent as of August-20
REVENUES:				
CSBG	760	760	-	100%
TOTAL	\$ 760	\$ 760	\$ -	100%
OPERATION EXPENSES:				
5255 Repair & Maintenance	760	760	-	100%
TOTAL	\$ 760	\$ 760	\$ -	100%
TOTAL COSTS	\$ 760	\$ 760	\$ -	100%

Fresno Economic Opportunities Commission Program: PROJECT HOMEPLATE Sept. 2019 - Aug. 2020 HUD - 81835 - SUPPORTIVE SERVICES HUD - 81830 - RENTAL ASSISTANCE HUD - 81836 - ADMIN				
25% MATCH REQUIRED				
<div>Monthly report as of : August-20 Budget 100%</div>				
Budget Category	Original Budget Sept. 19 - Aug. 20	YTD Actual Sept. 19 - Aug. 20	Balance as of August-20	% Spent as of August-20
REVENUES:				
HUD -Project Hearth - SUPPORTIVE SERVICES	109,139	67,391	41,748	62%
HUD -Project Hearth - RENTAL ASSISTANCE	212,520	122,069	90,451	57%
HUD -Project Hearth - ADMIN SERVICES	22,467	21,058	1,409	94%
TOTAL	\$ 344,126	\$ 210,518	\$ 133,608	61%
SUPPORTIVE SERVICES PERSONNEL:				
Case Management/Housing Specialist	76,519	44,534	31,985	58%
TOTAL	\$ 76,519	\$ 44,534	\$ 31,985	58%
PROGRAM SUPPORTIVE COSTS:				
5125 Housing Authority	5,410	3,752	1,658	69%
5930 California Property Inspection Services	2,000	1,450	550	73%
Fuel/Mileage / Bus Pass	4,188	2,002	2,186	48%
5570, Telephone	1,080	520	560	48%
5535, Office Supplies	3,600	2,841	759	79%
5240, Office Rental	4,200	3,940	260	94%
5737 Outreach	200	197	3	99%
5620 Insurance	964	949	15	98%
5722, Food	2,310	1,336	974	58%
5770, Program Supplies Household	1,580	1,511	69	96%
5776, Work Experience	750	92	658	12%
5800 Workshop supplies	250	204	46	82%
5190 Professional Services - Legal	350	279	71	80%
TOTAL	\$ 26,882	\$ 19,073	\$ 7,809	71%
INDIRECT COSTS:				
5144 Indirect Costs - 7.50%	5,738	3,784	1,954	66%
TOTAL	\$ 5,738	\$ 3,784	\$ 1,954	66%
TOTAL SUPPORTIVE SERVICES COSTS	\$ 109,139	\$ 67,391	\$ 41,748	62%
CONTRACTED SERVICES:				
5240 Rental Assistance	212,520	122,069	90,451	57%
TOTAL COSTS	\$ 212,520	\$ 122,069	\$ 90,451	57%
ADMIN PROGRAM COSTS:				
Admin Salaries & Benefits	19,550	19,510	40	100%
5255 Repair/Maint	50	10	40	20%
5790, Staff screening/training	150	146	4	97%
5330, Mileage/travel	1,000	-	1,000	0%
5570, Telephone	150	69	81	46%
TOTAL	\$ 20,900	\$ 19,735	\$ 1,165	94%
CONTRACTED SERVICES:				
5144 Administration @ 7.5%	1,567	1,323	244	84%
TOTAL	\$ 1,567	\$ 1,323	\$ 244	84%
TOTAL COSTS	\$ 22,467	\$ 21,058	\$ 1,409	94%
TOTAL	\$ 344,126	\$ 210,518	\$ 133,608	61%

Fresno Economic Opportunities Commission Program: PROJECT HOMESTEAD October 2019 - September 2020 HUD - 81865 - SUPPORTIVE SERVICES HUD - 81860 - RENTAL ASSISTANCE HUD - 81866 - ADMIN				
25% MATCH REQUIRED				
Monthly report as of : August-20 Budget 92%				
Budget Category	Original Budget Oct. 19 - Sept. 20	YTD Actual Oct. 19 - Aug. 20	Balance as of August-20	% Spent as of August-20
REVENUES:				
HUD - SUPPORTIVE SERVICES	94,859	63,606	31,253	67%
HUD - RENTAL ASSISTANCE	144,044	133,275	10,769	93%
HUD - ADMIN	22,073	19,336	2,737	88%
TOTAL	\$ 260,976	\$ 216,217	\$ 44,759	83%
SUPPORTIVE SERVICES PERSONNEL:				
Case Management/Housing Specialist	67,176	43,225	23,951	64%
TOTAL	67,176	43,225	23,951	64%
SUPPORTIVE SERVICES PROGRAM COSTS:				
5125 Housing Authority	7,410	3,382	4,028	46%
5315, Fuel/Mileage	1,260	481	779	38%
5270 Utility Deposits	650	621	29	96%
5570, Telephone	960	586	374	61%
5535, Office Supplies	1,620	1,191	429	74%
5240, Office Rental	3,150	2,923	227	93%
5930 California Property Inspection Services	1,950	1,750	200	90%
5255 Repair /Maintenance	50	13	37	26%
5620 Insurance	1,016	998	18	98%
5706, Bus Token / Bus Pass	2,608	2,404	204	52%
5722 Food	874	845	29	97%
5772, Household	1,400	1,357	43	97%
TOTAL	22,948	16,551	6,397	72%
INDIRECT COSTS:				
5144 Indirect Costs - 7.50%	4,735	3,830	905	81%
TOTAL	4,735	3,830	905	81%
TOTAL SUPPORTIVE SERVICES COSTS	\$ 94,859	\$ 63,606	\$ 31,253	67%
CONTRACTED SERVICES:				
### Rental Assistance	144,044	133,275	10,769	93%
TOTAL RENTAL ASSISTANCE COSTS	\$ 144,044	\$ 133,275	\$ 10,769	93%
ADMINISTRATIVE SALARIES/BENEFITS:				
Admin Salaries & Benefits	19,500	17,840	1,660	91%
TOTAL	\$ 19,500.00	\$ 17,840.00	\$ 1,660.00	91%
ADMIN PROGRAM COSTS:				
5792 Staff Training	55	55	-	100%
5330, Travel	828	-	828	0%
5570, Tepephone	150	92	58	61%
TOTAL	\$ 1,033.00	147.00	\$ 886.00	14%
CONTRACTED SERVICES:				
5144 Administration @ 7.5%	1,540	1,349	191	88%
TOTAL	1,540	1,349	191	88%
TOTAL ADMIN COSTS	\$ 22,073	\$ 19,336	\$ 2,737	88%
TOTAL	\$ 260,976	\$ 216,217	\$ 44,759	83%

Fresno Economic Opportunities Commission
Program: PROJECT HERO TEAM 2
Sept. 2019 - Aug. 2020

HUD - 81845 - SUPPORTIVE SERVICES

25% MATCH REQUIRED

HUD - 81846 - ADMIN

Monthly report as of : August-20 Budget 100%				
Budget Category	Original Budget Sept. 19 - Aug. 20	YTD Actual Sept. 19 - Aug. 20	Balance as of August-20	% Spent as of August-20
REVENUES:				
HUD - SUPPORTIVE SERVICES	483,088	306,053	177,035	63%
HUD - ADMIN SERVICES	41,912	36,635	5,277	87%
TOTAL	\$ 525,000	\$ 342,688	\$ 182,312	65%
SUPPORTIVE SERVICES PERSONNEL:				
Case Management/Housing Specialist	336,108	208,340	127,768	62%
TOTAL	\$ 336,108	\$ 208,340	\$ 127,768	62%
PROGRAM SUPPORTIVE COSTS:				
5135 Assistance with Moving Costs	4,000	200	3,800	5%
5776 Employment Services	3,000	-	3,000	0%
5325 Leased vehicle	6,840	6,659	181	97%
5315, Fuel/Mileage/vehicle maintenance	6,912	3,315	3,597	48%
5520 Computer Supplies	2,100	919	1,181	44%
5570, Telephone	3,300	2,253	1,047	68%
5535, Office Supplies	2,900	2,898	2	100%
5240 Office Rental / Facility Cost	13,334	5,178	8,156	39%
5705 Bus pass	5,900	110	5,790	2%
5737, Outreach	40,600	40,570	30	100%
5620 Insurance	3,770	3,726	44	99%
5722, Food	12,600	12,594	6	100%
5270 Utilities	7,000	-	7,000	0%
5770, Program Supplies Household	2,700	2,676	24	99%
5930 Rental Application Fees	820	-	820	0%
5800, Workshop supplies	2,205	496	1,709	22%
TOTAL	\$ 117,981	\$ 81,594	\$ 36,387	69%
INDIRECT COSTS:				
5144 Indirect Costs - 7.50%	28,999	16,119	12,880	56%
TOTAL	\$ 28,999	\$ 16,119	\$ 12,880	56%
TOTAL SUPPORTIVE SERVICES COSTS	\$ 483,088	\$ 306,053	\$ 177,035	63%
ADMIN PROGRAM COSTS:				
Admin Salaries & Benefits	35,756	33,409	2,347	93%
5790 Staff Screening	555	546	9	98%
5571 Telephone	250	135	115	54%
5330, Travel	2,212	-	2,212	0%
5792 Staff Training	215	210	5	98%
TOTAL	\$ 38,988	\$ 34,300	\$ 4,688	88%
CONTRACTED SERVICES:				
5144 Administration @ 7.5%	2,924	2,335	589	80%
TOTAL	\$ 2,924	\$ 2,335	\$ 589	80%
TOTAL COSTS	\$ 41,912	\$ 36,635	\$ 5,277	87%
TOTAL	\$ 525,000	\$ 342,688	\$ 182,312	65%

Fresno County Economic Opportunities Commission Program: Phoenix Project - HUD Permanent Housing Contract Term: 09/01/2019 thru 08/31/2020 HUD FUNDING - 81715/81721 - SUPPORTIVE SERVICES HUD FUNDING - 81720 - Sanctuary OPERATIONS HUD FUNDING - 81716 - ADMIN/LEASING				
<div> <div>REQUIRED MATCH</div> <div>25 % MATCH REQUIRED</div> </div>				
<div>Monthly report as of : August-20 % BUDGET 100%</div>				
Budget Category	Original Budget Sept. 19 - Aug. 20	YTD Actual Sept.19 - Aug. 20	Balance as of August-20	% Spent August-20
REVENUES:				
HUD - Phoenix - SUPPORTIVE SERVICES	84,012	75,613	8,399	90%
HUD - Phoenix - OPERATIONS	95,044	56,326	38,718	59%
HUD - Phoenix - LEASING	196,893	177,514	19,379	90%
HUD - Phoenix - ADMIN	20,574	19,810	764	96%
TOTAL	\$ 396,523	\$ 329,263	\$ 67,260	83%
SUPPORTIVE SERVICES PERSONNEL:				
Salaries	41,001	35,788	5,213	87%
Fringe/Benefits	12,508	12,503	5	100%
HA Services -81721	5,053	3,406	1,647	67%
TOTAL	\$ 58,562	\$ 51,697	\$ 6,865	88%
SUPPORTIVE SERVICES PROGRAM COSTS:				
5722, !Food Supplies	1,160	1,148	12	99%
5330, !Mileage	7,640	7,596	44	99%
5705, !Bus Pass	3,116	3,097	19	99%
5570, !Telephone	1,080	936	144	87%
5535, !Office Supplies	376	167	209	44%
5240, Office Rental	3,920	3,499	421	89%
5605, 5 Insurance	998	423	575	42%
5770, 5 Household Supplies	1,450	1,403	47	97%
5930 California Property Inspection Services	1,550	1,550	-	100%
5135, 5 Moving Cost	200	163	37	82%
TOTAL	\$ 21,490	\$ 19,982	\$ 1,508	93%
INDIRECT COSTS:				
5144 Indirect Costs - 7.50%	3,960	3,934	26	99%
TOTAL	\$ 3,960	\$ 3,934	\$ 26	99%
SUPPORTIVE SERVICES TOTAL COSTS	\$ 84,012	\$ 75,613	\$ 8,399	90%
OPERATIONS PERSONNEL:				
- Salaries	42,538	28,111	14,427	66%
- Fringe/Benefits	25,952	16,274	9,678	63%
TOTAL	\$ 68,490	\$ 44,385	\$ 24,105	65%
OPERATING COST:				
5415 Computer/Printer	2,745	109	2,636	4%
5435 Lease Copier	1,200	835	365	70%
5605 Insurance	400	317	83	79%
5770, 5 Household Furnishing	7,088	1,992	5,096	28%
5270 Utilities	100	55	155	55%
5255, 5 Repair & Maintenance	9,840	5,133	4,707	52%
TOTAL	\$ 21,373	\$ 8,441	\$ 13,042	39%
OPERATIONS INDIRECT COSTS:				
5144 Indirect Costs - 7.50%	5,181	3,500	1,681	68%
TOTAL	\$ 5,181	\$ 3,500	\$ 1,681	68%
OPERATING TOTAL COSTS	\$ 95,044	\$ 56,326	\$ 38,828	59%
CONTRACTED SERVICES:				
Leasing	196,893	177,514	19,379	90%
Administration - Sanctuary	20,574	19,810	764	96%
TOTAL CONTRACTED SERVICES	\$ 217,467	\$ 197,324	\$ 20,143	91%
TOTAL COSTS	\$ 396,523	\$ 329,263	\$ 67,370	83.0%

Fresno County Economic Opportunities Commission Program: Phoenix Project - HUD Permanent Housing Contract Term: 09/01/2019 thru 08/31/2020 81725 / 81724 - Phoenix DONATIONS/RENT		
Monthly report as of :	August-20	% BUDGET

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Budget Category	Original Budget Sept. 19 - Aug. 20	YTD Actual Sept.19 - Aug. 20	Balance as of August-20	% Spent August-20
REVENUE:				
Phoenix - RENT	24,667	24,667	-	100%
TOTAL	\$ 24,667	\$ 24,667	\$ -	
OPERATION EXPENSES:				
5515 Bottled Water	200	163	37	82%
5571 Phone	25	14	11	56%
5716 Dues/Licenses	1,000	447	553	45%
5792, 5708 Staff/Other Training, Conference	200	22	178	11%
TOTAL	\$ 1,425	\$ 646	\$ 601	45%
TOTAL COSTS	\$ 1,425	\$ 646	\$ 601	45%

Amount available for future offset	\$	24,021
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Fresno County Economic Opportunities Commission Program: Project Rise - HUD Permanent Housing Contract Term: 11/01/2019 thru 10/31/2020 HUD FUNDING - 81881 - SUPPORTIVE SERVICES HUD FUNDING - 81882 - Sanctuary OPERATIONS HUD FUNDING - 81883 - ADMIN HUD FUNDING - 81880 - LEASING				
<div> <div>REQUIRED MATCH</div> <div>25 % MATCH REQUIRED</div> </div>				
<div> <div>Monthly report as of :</div> <div>August-20</div> <div>% BUDGET</div> <div>83%</div> </div>				
Budget Category	Original Budget Nov. 19 - Oct. 20	YTD Actual Sept.19 - Aug. 20	Balance as of August-20	% Spent August-20
REVENUES:				
HUD - RISE - SUPPORTIVE SERVICES	134,762	41,682	93,080	31%
HUD - RISE- OPERATIONS	20,457	13,436	7,021	66%
HUD - RISE - LEASING	124,066	22,670	101,396	18%
HUD - RISE - ADMIN	26,857	12,712	14,145	47%
TOTAL	\$ 306,142	\$ 90,500	\$ 215,642	30%
SUPPORTIVE SERVICES PERSONNEL:				
Salaries	66,956	22,347	44,609	33%
Fringe/Benefits	32,795	10,326	22,469	31%
HA Services - 81721	5,187	-	5,187	0%
TOTAL	\$ 104,938	\$ 32,673	\$ 72,265	31%
SUPPORTIVE SERVICES PROGRAM COSTS:				
5722, Food Supplies	5,200	-	5,200	0%
5330, Mileage	1,260	190	1,070	15%
5705, Bus Pass	6,088	480	5,608	8%
5570, Telephone	960	234	726	24%
5535, Office Supplies	900	633	267	70%
5240, Office Rental	4,662	3,370	1,292	72%
5605, !Insurance	816	133	683	16%
5770, !Household Supplies	450	404	46	90%
5737 Outreach	150	101	49	67%
5930 California Property Inspection Services	800	800	-	100%
TOTAL	\$ 21,286	\$ 6,345	\$ 14,941	30%
INDIRECT COSTS:				
5144 Indirect Costs - 7.50%	8,538	2,664	5,874	31%
TOTAL	\$ 8,538	\$ 2,664	\$ 5,874	31%
SUPPORTIVE SERVICES TOTAL COSTS	\$ 134,762	\$ 41,682	\$ 93,080	31%
OPERATIONS PERSONNEL:				
- Salaries	7,765	6,617	1,148	85%
- Fringe/Benefits	4,442	3,992	450	90%
TOTAL	\$ 12,207	\$ 10,609	\$ 1,598	87%
OPERATING COST:				
5415 Computer/Printer	1,347	-	1,347	0%
5435 Lease Copier	720	514	206	71%
5770, !Household Furnishing	2,600	116	2,484	4%
5255, !Repair & Maintenance	2,300	1,295	1,005	56%
TOTAL	\$ 6,967	\$ 1,925	\$ 5,042	28%
OPERATIONS INDIRECT COSTS:				
5144 Indirect Costs - 7.50%	1,283	902	381	70%
TOTAL	\$ 1,283	\$ 902	\$ 381	70%
OPERATING TOTAL COSTS	\$ 20,457	\$ 13,436	\$ 7,021	66%
CONTRACTED SERVICES:				
Leasing	124,066	22,670	101,396	18%
Administration - Sanctuary	26,857	12,712	14,145	47%
TOTAL CONTRACTED SERVICES	\$ 150,923	\$ 35,382	\$ 115,541	23%
TOTAL COSTS	\$ 306,142	\$ 90,500	\$ 215,642	30%

Fresno County Economic Opportunities Commission

Program: Bridge to Home Project

Contract Term: 10/01/2019 thru 09/30/2020

REQUIRED MATCH

25 % MATCH REQUIRED

HUD FUNDING - 81351/81356 - SUPPORTIVE SERVICES

HUD FUNDING - 81352 - B2H OPERATIONS

HUD FUNDING - 81350- Rental Assistance

HUD FUNDING - 81353- Administration

Monthly report as of :		August-20	% BUDGET	92%
Budget Category	Original Budget OCT. 19 - SEPT. 20	YTD Actual OCT.19 - Aug. 20	Balance as of August-20	% Spent August-20
REVENUES:				
HUD - SUPPORTIVE SERVICES	140,602	90,457	50,145	64%
HUD - OPERATIONS	62,813	55,415	7,398	88%
HUD - RENTAL ASSISTANCE	222,048	7,989	214,059	4%
HUD - ADMIN	40,214	30,496	9,718	76%
TOTAL	\$ 465,677	\$ 184,357	\$ 281,320	40%
SUPPORTIVE SERVICES PERSONNEL:				
Salaries	40,507	16,077	24,430	40%
Fringe/Benefits	18,292	7,357	10,935	40%
TOTAL	\$ 58,799	\$ 23,434	\$ 35,365	40%
CONTRACTED SERVICES:				
TOPCC	60,823	56,635	4,188	93%
TOTAL	\$ 60,823	\$ 56,635	\$ 4,188	
SUPPORTIVE SERVICES PROGRAM COSTS:				
5722, Food Supplies	2,200	232	1,968	11%
5330, Mileage	1,580	1,580	-	100%
5705, Bus Pass	4,488	115	4,373	3%
5570, Telephone	720	208	512	29%
5535, Office Supplies	2,800	2,785	15	99%
5240, Office Rental	2,664	868	1,796	33%
5270 Utilities	850	846	4	100%
5620 Insurance	200	197	3	99%
5770, Household Supplies	800	727	73	91%
5930 California Property Inspection Services	400	380	20	95%
5737 Outreach	300	259	41	86%
TOTAL	\$ 17,002	\$ 8,197	\$ 8,805	48%
INDIRECT COSTS:				
5144 Indirect Costs - 7.50%	3,978	2,191	1,787	55%
TOTAL	\$ 3,978	\$ 2,191	\$ 1,787	55%
SUPPORTIVE SERVICES TOTAL COSTS	\$ 140,602	\$ 90,457	\$ 50,145	64%
OPERATIONS PERSONNEL:				
- Salaries & Benefits	53,513	46,578	6,935	87%
TOTAL	\$ 53,513	\$ 46,578	\$ 6,935	87%
OPERATING COST:				
5270 Utilities	2,350	2,344	6	100%
5415/5 Office Supplies	1,300	1,264	36	97%
5415 Equipment	2,200	1,981	219	90%
5770 Household Furnishing	580	557	23	96%
5772 Sanitation Supplies	170	-	170	0%
5255 Repair & Maintenance	2,700	2,691	9	100%
TOTAL	\$ 9,300	\$ 8,837	\$ 463	95%
OPERATING TOTAL COSTS	\$ 62,813	\$ 55,415	\$ 7,398	88%
CONTRACTED SERVICES:				
Rental Assistance	222,048	7,989	214,059	4%
5125 Administration - TPOCC	12,364	11,205	1,159	91%
Administration - Sanctuary	27,850	19,291	8,559	69%
TOTAL CONTRACTED SERVICES	\$ 262,262	\$ 38,485	\$ 223,777	15%
TOTAL COSTS	\$ 465,677	\$ 184,357	\$ 281,320	39.6%

Fresno County Economic Opportunities Commission Program: Bridge to Home 2 Project Contract Term: 10/01/2019 thru 09/30/2020				
REQUIRED MATCH 25 % MATCH REQUIRED				
Monthly report as of : August-20 % BUDGET 92%				
Budget Category	Original Budget OCT. 19 - SEPT. 20	YTD Actual OCT.19 - Aug. 20	Balance as of August-20	% Spent August-20
REVENUES:				
HUD - SUPPORTIVE SERVICES	35,449	22,587	12,862	64%
HUD - OPERATIONS	15,703	14,488	1,215	92%
HUD - RENTAL ASSISTANCE	55,512	-	55,512	0%
HUD - ADMINISTRATION	10,083	2,838	7,245	28%
TOTAL	\$ 116,747	\$ 39,913	\$ 76,834	34%
SUPPORTIVE SERVICES PERSONNEL:				
Salaries	10,191	4,125	6,066	40%
Fringe/Benefits	4,565	1,873	2,692	41%
TOTAL	\$ 14,756	\$ 5,998	\$ 8,758	41%
CONTRACTED SERVICES:				
TOPCC	15,206	13,894	1,312	91%
TOTAL	\$ 15,206	\$ 13,894	\$ 1,312	
SUPPORTIVE SERVICES PROGRAM COSTS:				
5722, Food Supplies	550	-	550	0%
5330, Mileage	764	101	663	13%
5705, Bus Pass	428	29	399	7%
5570, Telephone	180	50	130	28%
5535, Office Supplies	780	746	34	96%
5240, Office Rental	666	322	344	48%
5270 Utilities	500	478	22	96%
5520 Computer Supplies	120	-	120	0%
5620 Insurance	50	41	9	82%
5770, Household Supplies	250	245	5	98%
5930 California Property Inspection Services	50	20	30	40%
5737 Outreach	150	124	26	83%
TOTAL	\$ 4,488	\$ 2,156	\$ 2,332	48%
INDIRECT COSTS:				
5144 Indirect Costs - 7.50%	999	539	460	54%
TOTAL	\$ 999	\$ 539	\$ 460	54%
SUPPORTIVE SERVICES TOTAL COSTS	\$ 35,449	\$ 22,587	\$ 12,862	64%
OPERATIONS PERSONNEL:				
- Personnel	13,403	12,279	1,124	92%
TOTAL	\$ 13,403	\$ 12,279	\$ 1,124	92%
OPERATING COST:				
5270 Utilities	600	586	14	98%
5415 Office Supplies	325	316	9	97%
5415 Equipment	500	495	5	99%
5770 Household Furnishing	145	139	6	96%
5772 Sanitation Supplies	55	-	55	0%
5255 Repair & Maintenance	675	673	2	100%
TOTAL	\$ 2,300	\$ 2,209	\$ 91	96%
OPERATING TOTAL COSTS	\$ 15,703	\$ 14,488	\$ 1,215	92%
CONTRACTED SERVICES:				
Rental Assistance	55,512	-	55,512	0%
Administration - TPOCC	3,091	2,838	253	92%
Administration - Sanctuary	6,992	3,655	3,337	52%
TOTAL CONTRACTED SERVICES	\$ 65,595	\$ 6,493	\$ 59,102	10%
TOTAL COSTS	\$ 116,747	\$ 43,568	\$ 73,179	37.3%

**FINANCE OFFICE
INTEROFFICE MEMO**

DATE: OCTOBER 5, 2020
TO: MISTY GATTIE-BLANCO, JENNIFER CRUZ
CC: EMILIA REYES, MICHELLE TUTUNJIAN, JIM RODRIGUEZ, SUSAN SHIOMI
FROM: REBECCA HEINRICY, KRISTY FUNG
SUBJECT: LGBTQ+ VARIANCE REPORT – AUGUST 2020

LGBTQ+ - CSBG: (80030)

Funding Source: CSBG Grant

Funding Period: January 1, 2020 – December 31, 2020

Revenue: Budgeted revenue is \$162,000.

Expenses: YTD expenses are \$59,172, or 37% of budget. Project period is 67% complete.

Observations: Fresno EOC Sanctuary LGBTQ+ project provides supportive services to individuals of all ages in the LGBTQ+ community. This project is currently operating below budget within personnel due to receiving additional grant funds to support this project.

LGBTQ+ - Donation: (80031)

Funding Source: Firework Revenue & Various Donations

Funding Period: January 1, 2019 – December 31, 2020

Revenue: Total funding received since January 2019 is \$100,856.

Expenses: Expenses to date are \$62,176, or 62% of budget.

Observations: There is approximately \$38,680 available for future unrestricted support of the project. Proceeds from the firework stand represent a significant portion of the proceeds within this project.

LGBTQ+ - Rise Up: (80032)

Revenue: Rise Up provided a contribution to the project of \$20,000.

Expenses: Expenses to date are \$13,139, or 66% of budget.

Observations: Funding of \$6,861 is available for future support of the project.

LGBTQ+ - Youth Substance Abuse Disorder Prevention Program: (80033)

Funding Source: Funding is provided by the Sierra Health Foundation for the period of March 2020 to November 2022.

Revenue: Revenue to date is \$47,513.

Expenses: Expenses to date are \$47,513, or 5% of budget. Project period to date is 18% complete.

Observations: Project operations were delayed and impacted by COVID-19. Funds are still anticipated to be fully utilized by the end of the project term.

LGBTQ+ - Health Access Foundation (80034)

Revenue: Health Access Foundation provided contributions to the project totaling \$16,700.

Expenses: Expenses to date are \$15,650, or 94% of budget.

Observations: Funding of \$1,050 is available for supportive costs.

Multi-Agency Access Program: (80018)

Funding Source: County of Fresno has provided funding for the period of July 2020 to June 2021.

Revenue: Funding is \$284,529. Revenue to date is \$18,603.

Expenses: Expenses to date are \$265,926, or 7% of budget. Project period to date is 17% complete.

Observations: Funding is to operate an access point for services across multiple agencies. Project operations were delayed during recruitment of project personnel and then further impacted by COVID-19 with staff working remotely. Funds are still anticipated to be fully utilized by the end of the project term.

Fresno County Economic Opportunities Commission**Program: LGBTQ - CSBG****Contract Term: 01/01/2020 thru 12/31/2020****Project - 80030**

Monthly report as of : August-20 % Budget 67%				
Budget Category	Original Budget Jan. 20 - Dec. 20	YTD Actual Jan. 20 - Aug. 20	Balance as of August-20	% Spent August-20
REVENUES:				
CSBG	162,000	59,172	102,828	37%
TOTAL	\$ 162,000	\$ 59,172	\$ 102,828	37%
SALARIES & FRINGES:				
Salaries	86,419	20,932	65,487	24%
Fringe/Benefits	44,265	6,924	37,341	16%
TOTAL	\$ 130,684	\$ 27,856	\$ 102,828	21%
Others				
5240 Office Rental	21,073	21,073	-	100%
5335, Travel	133	133	-	100%
5737 Outreach	318	318	-	100%
5255 Repairs/Maintenance - building	3,834	3,834	-	100%
5520, Computer Supplies	57	57	-	100%
5555, Printing / Advertisement	275	275	-	100%
5570 Telephone	1,758	1,758	-	100%
5635 Insurance	129	129	-	100%
5716 Dues - Organizations	594	594	-	100%
5770 Program Supplies - Household	203	203	-	100%
5772 Janitorial Supplies	136	136	-	100%
5776 Program Supplies - Personal Articles	185	185	-	100%
5792 Staff Training	22	22	-	100%
5535 Office Supplies	2,332	2,332	-	100%
5806 Supportive Costs - Other	267	267	-	100%
TOTAL	\$ 31,316	\$ 31,316	\$ -	100%
TOTAL	\$ 162,000	\$ 59,172	\$ 102,828	37%

Fresno County Economic Opportunities Commission Program: LGBTQ - Donation Contract Term: 01/01/2019 thru 12/31/2020 Project - 80031		
Monthly report as of : August-20		
Budget Category	Original Budget	YTD Actual
	Jan. 19 - Dec. 20	Jan. 19 - Aug. 20
REVENUES:		
Fundraising Income	97,583	97,583
Donations	3,273	3,273
TOTAL	\$ 100,856	\$ 100,856
Others		
4410 Fundraising Expense	52,802	52,802
5520 Computer Supplies	1,828	1,828
5255 Repairs/Maintenance - building	1,133	1,133
5737 Outreach	820	820
5806 Supportive Costs	1,107	1,107
5722, 5724 Food/Snacks	1,538	1,538
5757 Program - Misc. Expenses	784	784
5126 Stipends	150	150
5762 Program Incentives	100	100
5260 Security Services	1,494	1,494
5537 Office Furniture	114	114
5535 Office Supplies	223	223
5774 Program Supplies - Medical	83	83
TOTAL	\$ 62,176	\$ 62,176
TOTAL	\$ 62,176	\$ 62,176
Funds Available for future expenditures \$		38,680
Note: Sales tax for 2020 Firework sales will be recorded in October 2020.		

Fresno County Economic Opportunities Commission**Program: LGBTQ - Rise Up****Contract Term: 08/15/2019 thru 12/31/2020****Project - 80032****Monthly report as of : August-20**

Budget Category	Original Budget Aug. 19 - Dec.	YTD Actual Aug. 19 - Aug. 20	Balance as of August-20	% Spent August-20
REVENUES:				
Rise Up	20,000	20,000	-	100%
TOTAL	\$ 20,000	\$ 20,000	\$ -	100%
SALARIES & FRINGES:				
Salaries & Benefits	6,703	5,359	1,344	80%
TOTAL	\$ 6,703	\$ 5,359	\$ 1,344	80%
Others				
5535 Office Supplies	600	521	79	87%
5335, Travel	720	249	471	35%
5722 Meeting food and expenses	560	80	480	14%
5806 Survey Incentive	10,000	6,000	4,000	60%
5160 Audit	22	15	7	68%
5144 Admin	1,395	915	480	66%
TOTAL	\$ 13,297	\$ 7,780	\$ 5,517	59%
TOTAL	\$ 20,000	\$ 13,139	\$ 6,861	66%

Fresno County Economic Opportunities Commission**Program: LGBTQ - Youth Substance Abuse Disorder Prevention Program****Contract Term: 03/15/2020 thru 11/30/2022****Project - 80033**

Monthly report as of : August-20 % Budget 18%				
Budget Category	Original Budget Mar. 20 - Nov. 22	YTD Actual Mar. 20 - Aug. 20	Balance as of August-20	% Spent August-20
REVENUE:				
Billing Income - Third Party	1,000,000	47,513	952,487	5%
TOTAL	\$ 1,000,000	\$ 47,513	\$ 952,487	5%
SALARIES & FRINGES:				
Salaries	401,627	26,610	375,017	7%
Benefits	213,347	5,746	207,601	3%
TOTAL	\$ 614,974	\$ 32,356	\$ 582,618	5%
CONTRACTUAL				
5126 Stipends	21,150	-	21,150	0%
5125 Clinical Director	16,920	-	16,920	0%
##### Assessments and Counseling	24,000	-	24,000	0%
LCC	49,500	-	49,500	0%
TOTAL	\$ 111,570	\$ -	\$ 111,570	0%
Others				
5535 Office Supplies	3,300	-	3,300	0%
5330 Travel	6,201	-	6,201	0%
5560 Certification	28,000	-	28,000	0%
5520 Computer Supplies	3,000	-	3,000	0%
5620 Insurance	3,960	168	3,792	4%
5435 Leased Copier	3,300	-	3,300	0%
5240, Facility Rental & Utilities	99,000	10,554	88,446	11%
5737, Outreach/Advertisement	6,600	-	6,600	0%
5570, Telephone	5,280	980	4,300	19%
5790 Staff Clearance	273	91	182	33%
5792 CPR/First Aid Training	180	-	180	0%
5806 Program Supplies	4,950	-	4,950	0%
5722 Food	6,927	-	6,927	0%
5815 Transportation	31,680	-	31,680	0%
5160 Audit	1,115	53	1,062	5%
5144 Admin	69,690	3,311	66,379	5%
TOTAL	\$ 273,456	\$ 15,157	\$ 258,299	6%
TOTAL	\$ 1,000,000	\$ 47,513	\$ 952,487	5%

Fresno County Economic Opportunities Commission Program: LGBTQ - Health Access Foundation Contract Term: 08/15/2019 thru 08/15/2020 Project - 80034				
Monthly report as of : August-20				
Budget Category	Original Budget Jan. 20 - Aug. 20	YTD Actual Jan. 20 - Aug. 20	Balance as of August-20	% Spent August-20
REVENUES:				
HAF	16,700	15,650	1,050	94%
TOTAL	\$ 16,700	\$ 15,650	\$ -	100%
SALARIES & FRINGES:				
Salaries & Benefits	13,938	13,938	-	100%
TOTAL	\$ 13,938	\$ 13,938	\$ -	100%
OPERATING:				
5806 Supportive Costs	1,450	400	1,050	28%
5929 Wellness Training	250	250	-	100%
5160 Audit	17	17	-	100%
5144 Admin	1,045	1,045	-	100%
TOTAL	\$ 2,762	\$ 1,712	\$ 1,050	62%
TOTAL	\$ 16,700	\$ 15,650	\$ 1,050	94%

Note: Short-term MOU ended 8/31/20 for \$15,000.
 An additional \$1,700 was received to fund activities cost.

Fresno County Economic Opportunities Commission**Program: Multi-Agency Access Program****Contract Term: 7/01/2020 thru 06/30/2021****Project - 80018**

Monthly report as of : August-20 % Budget 17%				
Budget Category	Original Budget Jul. 20 - Jun. 21	YTD Actual Jul. 20 - Aug. 20	Balance as of August-20	% Spent August-20
REVENUES:				
Billing Income County	284,529	18,603	265,926	7%
TOTAL	\$ 284,529	\$ 18,603	\$ 265,926	100%
SALARIES & FRINGES:				
Salaries	144,187	11,299	132,888	8%
Benefits	76,576	3,470	73,106	5%
TOTAL	\$ 220,763	\$ 14,769	\$ 205,994	7%
Others				
5535 Office Supplies	1,800	-	1,800	0%
5335, Mileage/Vehicle Maintenance/Fuel	9,536	-	9,536	0%
5620 Insurance	1,620	56	1,564	3%
5790 Staff Screening	273	91	182	33%
5325 Leased Vehicle	5,244	-	5,244	0%
5705, Bus Passes	1,500	-	1,500	0%
5570, Telephone	5,040	736	4,304	15%
5240 Office Rent	15,984	1,653	14,331	10%
5270, Utilities	900	-	900	0%
5776, Client Supplies	2,040	-	2,040	0%
5144 Admin	19,829	1,298	18,531	7%
TOTAL	\$ 63,766	\$ 3,834	\$ 59,932	6%
TOTAL	\$ 284,529	\$ 18,603	\$ 265,926	7%

FINANCE OFFICE INTEROFFICE MEMO

DATE: OCTOBER 5, 2020
TO: CHRYSTAL STREETS
CC: EMILIA REYES, MICHELLE TUTUNJIAN, MISTY GATTIE-BLANCO, JIM RODRIGUEZ,
SUSAN SHIOMI
FROM: REBECCA HEINRICY, KRISTY FUNG
SUBJECT: SHELTER FINANCIAL ANALYSIS – AUGUST 2020

Consolidated:

The following analysis is based on the YTD expenses for the Shelter. Current funding levels are approximately \$1,546,600 for the year.

Homeless Youth Emergency Services Pilot Program: 80310/50310

Funding Period: 4/1/2017 – 3/31/2022

Revenue: The grant award is for five years and is for a total of \$2,500,000. For year 2020-21, the budgeted amount is for \$500,000.

Expenses: Project expenses to date are \$1,323,357 or 53% of total budget. The project period is 68% complete. Expenses within the fourth year of funding are \$134,992 or 27% of the year 4 budget, which is 42% complete.

OBSERVATIONS: The Sanctuary Transitional Shelter operates in the facility formerly utilized as the Transitional Living Center #1. Project period to date spending is impacted by having full operations for this project begin in August 2017 rather than April 2017, as originally anticipated and more recently by COVID-19. Overall, this project is operating below budget. A budget modification will be submitted to offset line items that are overspent and moved to line items that are underspent due to other funding sources for this project.

HHS: 80352

Funding Period: 9/30/2019 – 9/29/2020

Revenue: The grant award is \$200,000. HHS requires a \$22,222 non-federal match.

Source of Match: Shelter facility rental income.

Expenses: YTD expenses are \$150,712 or 75% of budget. The program period is 92% complete.

OBSERVATIONS: This grant is operating approximately below budget due to the impact of COVID-19 on operations. A carryover request is being prepared for projected available funds.

HHS CARES: 80319

Funding Period: 9/30/2019 – 9/29/2020

Revenue: The supplemental CARES grant award is \$40,000.

Expenses: YTD expenses are \$7,354 or 18% of budget. The program period is 92% complete.

OBSERVATIONS: This grant is operating approximately below budget due to the recent release of these funds. A carryover request is being prepared for projected available funds.

USDA: 80181

Funding Period: 7/1/20 – 6/30/21

Reimbursement: Funds are received based on meals consumed which is \$214 to date.

Expenses: YTD expenses are \$208. Program period is 17% complete.

OBSERVATIONS: Food, which is provided by Fresno EOC's Food Services, is ordered based on expected consumption and is reimbursed based on actual consumption. The National School Nutrition Program reimburses Sanctuary Youth Shelter for a portion of meal costs (breakfast and lunch) for meals served. COVID-19 closures impacted this funding stream.

Rental/Allocation: 80107

Funding Period: 1/1/20 – 12/31/20

Revenue: The budget is \$67,159. Actual funds received to date is \$44,773.

Expenses: YTD expenses are \$34,371, or 51% of budget. Program period is 67% complete. Rent charged to other Fresno EOC programs must be supported by actual costs to maintain the facility. Based on actual costs incurred, this agreed upon rate will be reviewed when needed.

OBSERVATIONS: Revenue generated is primarily from interagency lease agreements and is used to support building maintenance and utility costs. This is also needed as a match for the federal grant supporting the Youth Shelter. Overall, this project has funds accumulated to offset expenses later in the year, such as any larger repairs. If unspent at the end of the year, then funds will be refunded to internal occupants.

Donation: 80340

Funding Period: 1/1/18 – 12/31/20

Revenue: Donations and CSBG are budgeted at \$155,059.

Expenses: YTD expenses are \$143,174. Program period is 67% complete.

OBSERVATIONS: Donations are critical for use in grant matching and for sustaining program operations. Funding is used to maintain quality and comprehensive services, to assist with special projects pertaining to Sanctuary operations, and to account for any unforeseen needs. As of August, there is approximately \$11,885 available for future support.

Shelter - Youth Bridge Housing County HEAP: 80313

Funding Period: 7/9/19 – 5/31/21

Revenue: The grant award is for \$327,884.

Expenses: YTD expenses are \$154,387, or 47% of budget. Funding period is 61% completed.

OBSERVATIONS: This funding is from US Department of Social Services passed through the County of Fresno. Funding is used to support Homeless Emergency Aid Program (HEAP). Project is under budget due to three-month ramp up period after being awarded to allow for recruitment of personnel.

Shelter - Youth Bridge Housing City HEAP: 80313

Funding Period: 7/01/19 – 6/30/21

Revenue: The grant award is for \$300,000.

Expenses: YTD expenses are \$102,721, or 34% of budget. Funding period is 58% completed.

OBSERVATIONS: This funding is from US Department of Social Services passed through the City of Fresno. Funding is used to support Homeless Emergency Aid Program (HEAP). The project is slightly under budget due to recruitment of staff and clients.

Shelter – Renovation City CDBG: 80188

Funding Period: 12/30/19 – 12/29/20

Revenue: The grant award is for \$368,000.

Expenses: YTD expenses are \$103,953, or 28% of budget. Funding period is 67% completed.

OBSERVATIONS: Funds will be used to complete facility repairs at the Transitional Shelter for young adults ages 18-24. These improvements will be provided for all 16 units and work would include updated HVAC system, bathrooms, windows, painting, flooring, lighting, perimeter gates, and phone system updates. Work is anticipated to be completed prior to grant expiration.

Fresno Economic Opportunities Commission
Program: Homeless Youth Emergency Services Pilot Program
Contract Term: 4/1/2017 thru 03/31/2022 (5 yrs.)
CalOES - HY FUNDING - 80310/50310

Monthly report as of :				August-20		% Budget	68.3%
Budget Category	Original Budget 4/1/17 - 3/31/22	Fourth Year Budget 4/1/20-3/31/21	Fourth Year Actual 4/1/20 - 8/31/20	4th Year Balance as of 8/31/2020	YTD Actual Apr. 17- Aug. 20	YTD Balance as of 8/31/2020	% Spent August-20
REVENUES:							
4105 Shelter CalOES - HY	2,250,000	450,000	118,482	331,518	1,190,249	1,059,751	53%
E&T CalOES	250,000	50,000	16,510	33,490	133,108	116,892	53%
TOTAL	\$ 2,500,000	\$ 500,000	\$ 134,992	\$ 365,008	\$ 1,323,357	\$ 1,176,643	53%
SALARIES & FRINGES:							
Shelter Salaries	1,022,022	216,299	69,451	146,848	595,783	426,239	58%
Shelter Fringe/Benefits	412,239	89,326	21,865	67,461	192,516	219,723	47%
E&T Salaries	167,222	33,386	12,183	21,203	94,577	72,645	57%
E&T Fringe/Benefits	63,624	12,783	3,299	9,484	30,199	33,425	47%
TOTAL	\$ 1,665,107	\$ 351,794	\$ 106,798	\$ 244,996	\$ 913,075	\$ 752,032	55%
OPERATING EXPENSES							
Shelter Facility	86,950	17,700	5,155	12,545	41,642	45,308	48%
E&T Facility Rental	8,550	1,800	750	1,050	5,700	2,850	67%
Office Supplies	17,188	1,815	278	1,537	9,902	7,286	58%
E&T Office Supplies	3,000	600	256	344	1,885	1,115	63%
Lease copiers/Software	11,100	1,440	309	1,131	5,255	5,845	47%
Telephones/Mobile/Internets	16,316	2,901	586	2,315	10,803	5,513	66%
E&T Telephones/Mobile/Internets	3,405	680	22	658	654	2,751	19%
Vehicle Lease	24,801	-	-	-	13,302	11,499	54%
Vehicle Maint/Fuel/Mileage	10,507	1,567	1,565	2	6,111	4,396	58%
E&T Vehicle Maint/Fuel/Mileage	3,750	750	-	750	93	3,657	2%
Vehicle Insurance /Liability Insurance	23,480	5,120	1,562	3,558	12,683	10,797	54%
Printing/Advertising/Outreach	19,684	1,834	-	1,834	3,980	15,704	20%
Staff Training	3,750	300	-	300	1,760	1,990	47%
Staff Background	1,536	-	91	(91)	1,274	262	83%
Audit	3,000	600	158	442	1,439	1,561	48%
TOTAL	\$ 237,017	\$ 37,107	\$ 10,732	\$ 26,375	\$ 116,483	\$ 120,534	49%
CONTRACTED SERVICES:							
5125 Family First Counseling	298,490	58,000	2,656	55,344	124,065	174,425	42%
TOTAL	\$ 298,490	\$ 58,000	\$ 2,656	\$ 55,344	\$ 124,065	\$ 174,425	42%
PROGRAM COSTS:							
Client Transportation	3,125	625	811	(186)	3,120	5	100%
Client Hygiene Supplies/Emergency Clothing	29,905	4,000	145	3,855	11,464	18,441	38%
Meals/Snacks	68,100	14,400	3,113	11,287	35,817	32,283	53%
Furniture	14,823	-	-	-	10,093	4,730	68%
Janitorial Supplies/Maint Repair	20,505	3,000	1,096	1,904	16,890	3,615	82%
Life Skills/Workshop Materials	7,538	1,200	448	752	5,018	2,520	67%
Recreation Supplies	7,108	600	48	552	3,712	3,396	52%
TOTAL	\$ 151,104	\$ 23,825	\$ 5,661	\$ 18,164	\$ 86,114	\$ 64,990	57%
INDIRECT COSTS:							
5144 Indirect Costs - 7.50%	148,282	29,274	9,145	20,129	83,620	64,662	56%
TOTAL	\$ 148,282	\$ 29,274	\$ 9,145	\$ 20,129	\$ 83,620	\$ 64,662	56%
TOTAL COSTS	\$ 2,500,000	\$ 500,000	\$ 134,992	\$ 365,008	\$ 1,323,357	\$ 1,176,643	53%

Fresno Economic Opportunities Commission
Program: Shelter
Contract Term: 09/30/2019 thru 09/29/2020
REQUIRED NON-FEDERAL MATCH = \$22,222
HHS - FUNDING - 80352

		Monthly Report as of	August-20	% Budget	92%
Budget Category		Original Budget Oct. 19 - Sept. 20	YTD Actual Oct. 19 - August 20	Balance as of August-20	% Spent August-20
REVENUES:					
4125	HHS	200,000	150,712	49,288	75%
TOTAL		\$ 200,000	\$ 150,712	\$ 49,288	75%
SALARIES & FRINGES:					
	Salaries - (HHS)	114,947	91,685	23,262	80%
	Fringe/Benefits - (HHS)	48,392	28,092	20,300	58%
TOTAL		\$ 163,339	\$ 119,777	\$ 43,562	73%
TRAVEL/MILEAGE:					
5340	RHY Annual Conference (Out-of-State)	1,400	2,885	(1,485)	206%
TOTAL		\$ 1,400	\$ 2,885	\$ (1,485)	206%
Program Cost					
5770	Household Supplies	400	381	19	95%
5115, 5722, 5768	Meals - Food	3,540	2,238	1,302	63%
5776, 5774	Personal/Medical Supplies	400	377	23	94%
5772	Janitorial Supplies	550	346	204	63%
5729, 5780	Recreational/Classroom Supplies	50	21	29	42%
5800, 5806	Positive Youth Dev. Activities	600	500	100	83%
TOTAL		\$ 5,540	\$ 3,863	\$ 1,677	70%
CONTRACTED SERVICES:					
5160	Audit	223	168	55	75%
TOTAL		\$ 223	\$ 168	\$ 55	75%
OTHER COSTS:					
5535, 5435	Computer/Office Supplies/Copier	3,555	3,553	2	100%
5792, 5790, 5335	Staff Training (CCL)	865	865	-	100%
5315, 5350, 5345	Vehicle Maint./ Fuel	2,900	1,641	1,259	57%
5620	Insurance	6,025	5,487	538	91%
5730, 5716	Licenses/Fees/Dues	2,200	1,961	239	89%
TOTAL		\$ 15,545	\$ 13,507	\$ 2,038	87%
INDIRECT COSTS:					
5144	Indirect Costs - 7.5%	13,953	10,512	3,441	75%
TOTAL		\$ 13,953	\$ 10,512	\$ 3,441	75%
TOTAL COSTS		\$ 200,000	\$ 150,712	\$ 49,288	75%

Fresno Economic Opportunities Commission Program: Shelter Contract Term: 09/30/2019 thru 09/29/2020 HHS CARES - FUNDING - 80319				
Monthly Report as of		August-20	% Budget	92%
Budget Category	Original Budget Oct. 19 - Sept. 20	YTD Actual Oct. 19 - August 20	Balance as of August-20	% Spent August-20
REVENUES:				
4125 HHS	40,000	7,354	32,646	18%
TOTAL	\$ 40,000	\$ 7,354	\$ 32,646	18%
SALARIES & FRINGES:				
Salaries - (HHS)	14,074	1,424	12,650	10%
Fringe/Benefits - (HHS)	2,348	674	1,674	29%
TOTAL	\$ 16,422	\$ 2,098	\$ 14,324	13%
Program Cost				
5255 Repairs/Maintenance - Building	400	375	25	94%
5772 Janitorial Supplies	2,598	2,593	5	100%
5539 Personal Protective Equipment	7,200	900	6,300	13%
5560 Thermometer Scan Supplies and System	4,600	-	4,600	0%
TOTAL	\$ 14,798	\$ 3,868	\$ 10,930	26%
CONTRACTED SERVICES:				
5160 Audit	45	8	37	18%
TOTAL	\$ 45	\$ 8	\$ 37	18%
OTHER COSTS:				
5927 Intercom system	5,000	-	5,000	0%
5260 Security Service	945	867	78	92%
TOTAL	\$ 5,945	\$ 867	\$ 5,078	15%
INDIRECT COSTS:				
5144 Indirect Costs - 7.5%	2,790	513	2,277	18%
TOTAL	\$ 2,790	\$ 513	\$ 2,277	18%
TOTAL COSTS	\$ 40,000	\$ 7,354	\$ 32,646	18%

Fresno Economic Opportunities Commission
Program: Shelter
Contract Term: 07/01/2020 thru 06/30/2021
USDA Shelter - FUNDING - 80181

Monthly Report as of		August-20	% Budget	17%
Budget Category	Original Budget July 20 - June 21	YTD Actual July 20 - August 20	Balance as of August-20	% Spent August-20
REVENUES:				
USDA	214	214	-	100%
TOTAL	\$ 214	\$ 214	\$ -	100%
CONTRACTED SERVICES:				
5115 Contract Services (Food Service)	208	208	-	100%
	\$ 208	\$ 208	\$ -	100%
TOTAL COSTS	\$ 208	\$ 208	\$ -	100%

Fresno Economic Opportunities Commission**Program: Shelter****Contract Term: 01/01/2020 thru 12/31/2020****SHELTER - RENTAL (80107)**

Monthly Report as of August-20 % Budget 67%				
Budget Category	Original Budget Jan. 20 - Dec.	YTD Actual Jan. 20 - Aug. 20	Balance as of August-20	% Spent August-20
REVENUE:				
SHELTER - RENT	67,159	44,773	22,386	67%
TOTAL	\$ 67,159	\$ 44,773	\$ 22,386	67%
SALARIES & FRINGE:				
Salaries	15,500	6,699	8,801	43%
Fringe/Benefits	9,553	2,668	6,885	28%
TOTAL	\$ 25,053	\$ 9,367	\$ 15,686	37%
EQUIPMENT COSTS:				
5405 Depreciation	14,906	9,937	4,969	67%
TOTAL	\$ 14,906	\$ 9,937	\$ 4,969	67%
FACILITIES COSTS:				
5255 Maintenance/Repairs	6,000	2,629	3,371	44%
5220 Pest Control	1,200	260	940	22%
5620 Insurance	300	39	261	13%
5535, 5425 Office Supplies	150	-	150	0%
5571, 5570 Telephone	3,800	2,625	1,175	69%
5230 Property Taxes	50	-	50	0%
5270 Utilities	12,000	7,115	4,885	59%
5280 Water/sewer/Garbage	3,700	2,399	1,301	65%
TOTAL	\$ 27,200	\$ 15,067	\$ 12,133	55%
TOTAL COSTS	\$ 67,159	\$ 34,371	\$ 32,788	51%

Fresno Economic Opportunities Commission
Program: Shelter
Contract Term: 1/01/2018 thru 12/31/2020
FUNDING - DONATIONS - 80340

Monthly Report as of August-20 % Budget 67%				
Budget Category	Original Budget Jan. 18- Dec. 20	YTD Actual Jan. 18 - Aug. 20	Balance as of August-20	% Spent August-20
REVENUE:				
Donations	37,751	37,751	-	100%
CSBG	117,308	105,423	11,885	90%
TOTAL	\$ 155,059	\$ 143,174	-	92%
SALARIES & FRINGES:				
Salaries	71,996	71,996	-	100%
Fringe/Benefits	26,347	26,347	-	100%
TOTAL	\$ 98,343	\$ 98,343	-	100%
CONTRACTED SERVICES:				
5170 Contract Services- Consulting	2,025	2,025	-	
TOTAL	\$ 2,025	\$ 2,025	-	100%
OPERATION EXPENSES:				
5260 Security Service	3,137	3,137	-	100%
5270 Utilities-PG&E	13,280	13,280	-	100%
5280 Water & Sewer	3,747	3,747	-	100%
5522 Software licenses	58	58	-	100%
5520 Computer Supplies	3,665	3,665	-	100%
5535, 555: Office Supplies	423	423	-	100%
5435 Leased - Copiers	508	508	-	100%
5570, 5571 Telephone	3,480	3,480	-	100%
5550 Postage	224	224	-	100%
5405 Depreciation- 2 A/C units	1,473	1,473	-	100%
5732 Meeting	170	170	-	100%
5720, 579: Fingerprinting	1,000	1,000	-	100%
5335, 533: Travel	899	899	-	100%
5930 Other Cost	55	55	-	100%
5560 Supplies - Other	538	538	-	100%
5145 First Aid (Inc. WC)	180	180	-	100%
5240 Rental - Office	2,092	2,092	-	100%
5255 Maintenance/Repairs	4,051	4,051	-	100%
5620 Insurance	2,096	2,096	-	100%
TOTAL	\$ 41,076	\$ 41,076	-	100%
PROGRAM COSTS:				
5736 Transitional Living Services	235	235	-	
5770 Household Supplies	44	44	-	100%
5772 Janitorial Supplies	812	812	-	100%
5806 Supportive Costs - Other	639	639	-	100%
TOTAL	\$ 1,730	\$ 1,730	\$ -	100%
TOTAL COSTS	\$ 143,174	\$ 143,174	\$ -	100%

Fresno Economic Opportunities Commission
Program: Shelter - Youth Bridge Housing HEAP
Contract Term: 07/09/2019 thru 05/31/2021
County of Fresno - 80313

Monthly Report as of August-20 % Budget 61%				
Budget Category	Original Budget July 19 - May	YTD Actual Jul. 19 - August 20	Balance as of August-20	% Spent August-20
REVENUE:				
4115 Billing Income - County	327,884	154,387	173,497	47%
TOTAL	\$ 327,884	\$ 154,387	\$ 173,497	47%
SALARIES & FRINGE:				
Salaries	131,465	76,113	55,352	58%
Fringe/Benefits	48,896	24,648	24,248	50%
TOTAL	\$ 180,361	\$ 100,761	\$ 79,600	56%
Facility Cost				
5255 Maintenance/Repairs	4,000	2,044	1,956	51%
5260 Security Services	400	246	154	62%
5270 Utilities-PG&E	11,425	5,184	6,241	45%
5280 Water & Sewer	5,025	3,854	1,171	77%
5205 Janitorial Services	1,675	1,675	-	100%
5772 Janitorial Supplies	1,760	349	1,411	20%
TOTAL	\$ 24,285	\$ 13,352	\$ 10,933	55%
Services & Supplies				
5115 / Meals/Snacks	28,097	2,908	25,189	10%
5160 Audit	366	172	194	47%
5315 / Vehicle Maint/Fuel	3,450	58	3,392	2%
5620 Insurance	2,760	1,932	828	70%
5435 Leased - Copiers	1,840	806	1,034	44%
5535 Office Supplies	6,840	3,396	3,444	50%
5570, Telephone	10,460	1,012	9,448	10%
5705 Bus Passes	13,800	3,469	10,331	25%
5770 Shelter Furniture	7,903	7,903	-	100%
5776 Client personal Supplies	11,520	4,049	7,471	35%
5790 Staff Background	384	91	293	24%
5792 Staff Training	560	55	505	10%
5806 Program Supplies	2,400	269	2,131	11%
5927 / Client Health & Safety Education	10,008	3,395	6,613	34%
TOTAL	\$ 100,388	\$ 29,515	\$ 70,873	29%
INDIRECT COSTS:				
5144 Indirect Costs - 7.5%	22,850	10,759	12,091	47%
TOTAL	\$ 22,850	\$ 10,759	\$ 12,091	47%
TOTAL COSTS	\$ 327,884	\$ 154,387	\$ 173,497	47%

Fresno Economic Opportunities Commission
Program: Shelter - Youth Bridge Housing HEAP
Contract Term: 07/01/2019 thru 06/30/2021
City of Fresno - 80315

Monthly Report as of August-20 % Budget 58%				
Budget Category	Original Budget July 19 - June 21	YTD Actual Jul. 19 - Aug. 20	Balance as of August-20	% Spent August-20
REVENUES:				
4110 Billing Income - City	300,000	102,721	197,279	34%
TOTAL	\$ 300,000	\$ 102,721	\$ 197,279	34%
SALARIES & FRINGES:				
Salaries	145,314	57,792	87,522	40%
Fringe/Benefits	58,174	18,231	39,943	31%
TOTAL	\$ 203,488	\$ 76,023	\$ 127,465	37%
Facility Cost				
Maintenance/Repairs	2,400	938	1,462	39%
5260 Security Services	600	246	354	41%
5270 Utilities-PG&E	4,350	2,207	2,143	51%
5280 Water & Sewer	2,722	1,419	1,303	52%
5220 Pest Control	200	12	188	6%
TOTAL	\$ 10,272	\$ 4,822	\$ 5,450	47%
Services & Supplies				
Meals/Snacks	12,000	475	11,525	4%
Audit	335	115	220	34%
Vehicle Maint/Fuel	1,200	114	1,086	10%
Rental Vehicle	6,000	-	6,000	0%
Insurance	2,400	849	1,551	35%
Leased - Copiers/Computer supplies	4,500	806	3,694	18%
Office Supplies	1,200	240	960	20%
Telephone	16,320	7,293	9,027	45%
Bus Passes	2,400	343	2,057	14%
Shelter Furniture	2,200	2,779	(579)	126%
Client personal Supplies	5,760	1,480	4,280	26%
Staff Training	2,400	-	2,400	0%
Program Supplies	4,800	223	4,577	5%
Client Health & Safety Education	3,818	-	3,818	0%
TOTAL	\$ 65,333	\$ 14,717	\$ 50,616	23%
INDIRECT COSTS:				
5144 Indirect Costs - 7.5%	20,907	7,159	13,748	34%
TOTAL	\$ 20,907	\$ 7,159	\$ 13,748	34%
TOTAL COSTS	\$ 300,000	\$ 102,721	\$ 197,279	34%

Fresno Economic Opportunities Commission**Program: Shelter****Contract Term: 12/30/2019 thru 12/29/2020****City of Fresno - 80188**

Monthly Report as of August-20 % Budget 67%				
Budget Category	Original Budget Dec. 19 - Dec. 20	YTD Actual Dec. 19 - August 20	Balance as of August-20	% Spent August-20
REVENUES:				
4110 Billing Income - City	368,000	103,953	264,047	28%
TOTAL	\$ 368,000	\$ 103,953	\$ 264,047	28%
SALARIES & FRINGES:				
Salaries	13,874	2,663	11,211	19%
Fringe/Benefits	7,187	1,046	6,141	15%
TOTAL	\$ 21,061	\$ 3,709	\$ 17,352	18%
CONTRACTED SERVICES:				
5125 General Contractor	221,944	-	221,944	0%
5125 Lighting	10,000	-	10,000	0%
5125 Gate	10,000	-	10,000	0%
5125 HVAC	98,056	98,056	-	100%
5160 Audit	109	35	74	32%
TOTAL	\$ 340,109	\$ 98,091	\$ 74	29%
INDIRECT COSTS:				
5144 Indirect Costs - 7.5%	6,830	2,153	4,677	32%
TOTAL	\$ 6,830	\$ 2,153	\$ 4,677	32%
TOTAL COSTS	\$ 368,000	\$ 103,953	\$ 264,047	28%